

2023

ANNUAL BUDGET REPORT

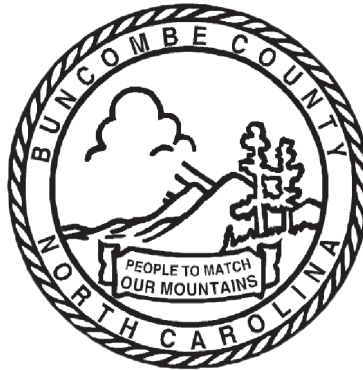


BUNCOMBE COUNTY
NORTH CAROLINA

FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Buncombe County, North Carolina

Annual Budget Fiscal Year 2022-2023



Board of Commissioners

Brownie Newman, Chair
Amanda Edwards, Vice-Chair
Al Whitesides
Jasmine Beach-Ferrara
Parker Sloan
Robert Pressley
Terri Wells

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
John E. Hudson, Budget Director
Erin Dickmeyer, Budget Analyst
Heather Holsey, Budget Analyst
Jay Shih, Budget Analyst
Sam Riddle, Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Buncombe County
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

Table of Contents

Employee and Family Art Contest	6
Mission, Vision, and Values	7
County Seal	8
County Map	9
Brief History of Buncombe County	10
County Commissioners	15
Organizational Chart	16
Budget Message	17
Changes from Recommended to Adopted	36
<u>Executive Summary</u>	37
Total County Funds	38
General Fund	39
Where Does the Funding Come From?	39
Where Does the Funding Go?	45
Other Funds	47
Revenues & Expenditures by Funds Tables	50
Fund Balance Analysis	57
Personnel Summary	61
Financial Outlook	64
<u>Policies & Goals</u>	75
Basis of Accounting	77
Basis of Budgeting	78
Operating Funds	79
Budget Process	81
Budget Calendar	83
Fiscal Policies	86
<u>Strategic Focus Areas & Departments</u>	90
Update on Strategic Plan Implementation	91
General Fund	93
Education	141
Performance Measures	143
Other Funds	150
Capital Improvement Plan	165
Debt Service	174
Supplemental Section	182

If you're viewing this as a PDF, click the Bookmarks button to see a fully bookmarked table of contents.

Italicized text should direct you to specific pages/appendices within the document.
[Blue text](#) refers to web-links outside this document.

Common Questions

What's the County's property tax rate?

The property tax rate for FY2023 can found on page 40.

How much of the County's budget is supported by property taxes?

This information can be found on page 39 along with how funds are spent on page 45.

What fiscal policies does the County have in place?

All policy information can be found in the Policies & Goals section (p.75-89) and Supplemental *Appendices C-O* (p.207-301). It can also be found on the [Transparency website](#).

Where can I find a detailed line-item budget?

While this document doesn't have line-item information, here is a link to our line-item [Budget Explorer](#).

What's the population of Buncombe County?

Population along with a lot of great community data and county history can be found in the Community Profile, *Appendix A* (p.183-187).

How many positions does the County have and what area do they work in?

A breakdown of all County positions can be found in the Personnel Summary beginning page 61.

Employee and Family Art Contest

Calling all artists: Design our next budget report cover!

This year, the Budget Office hosted an Art Contest to design the cover of this year's annual budget document. We wanted to highlight Buncombe County's 230th anniversary. Buncombe County employees and their family members were invited to submit an artistic representation of the following prompt:

Buncombe County is a caring community in harmony with its environment where residents succeed, thrive, and realize their potential. This community is turning 230 years old in 2022. What does Buncombe County at 230 mean to you?

Submissions were displayed in a gallery at Buncombe County's Administrative building during the months of May and June. All artist submissions either have their artwork featured on the cover or throughout the FY2023 Annual Budget Report.

Finalists were invited to attend the Board of Commissioners meeting on May 19, 2022, where they were recognized, and the County Manager recommended the FY23 budget.

The winner of the art contest, Joyce Kanavel, from our Elections department, submitted an acrylic pour painting, utilizing the colors found in the County seal. This painting is the cover of the Budget Book. A total of six other submissions were received. You can find them at the following locations throughout the Budget Book by clicking on the links below.

- *Page 150* – Submitted by Brad Watt
- *Page 93* – Submitted by Terri Rogers
- *Page 456* – Submitted by Saoirse Aschenbrenner
- *Page 184* – Submitted by August Aschenbrenner
- *Page 182* – Submitted by Cormac Aschenbrenner
- *Page 17* – Submitted by Melissa Hudson



BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

We promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life. We provide effective and efficient government our citizens can trust. We deliver needed service through a responsive workforce committed to excellence, integrity, and teamwork.

OUR VISION

Buncombe County is a caring community in harmony with its environment where citizens succeed, thrive, and realize their potential.

OUR VALUES

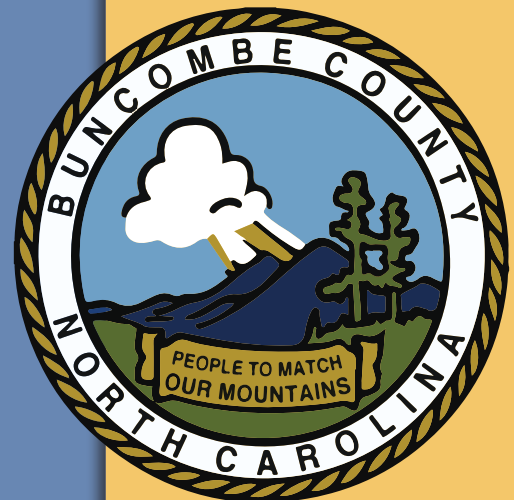
Respect

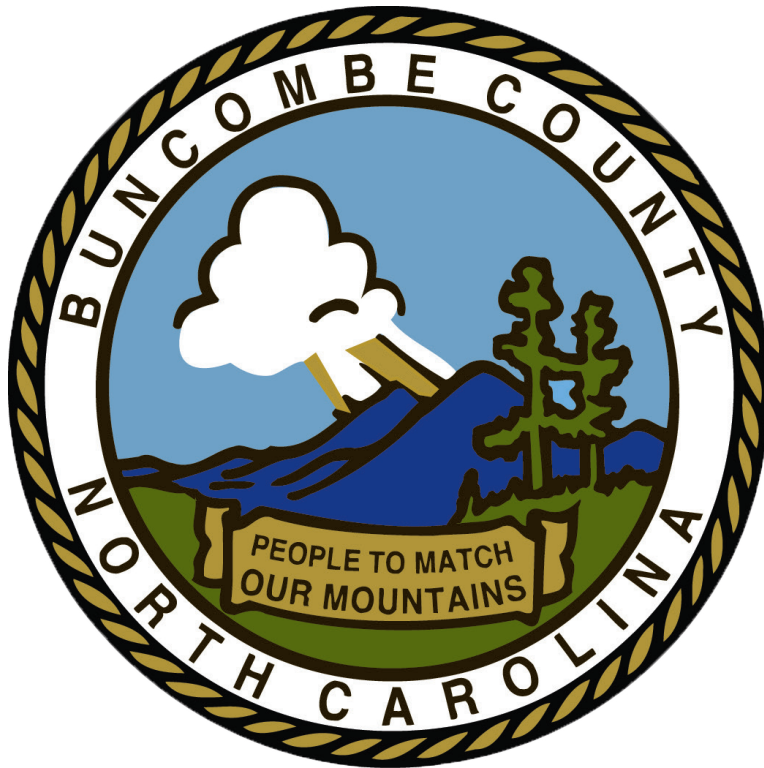
Integrity

Collaboration

Honesty

Equity





The Buncombe County Seal

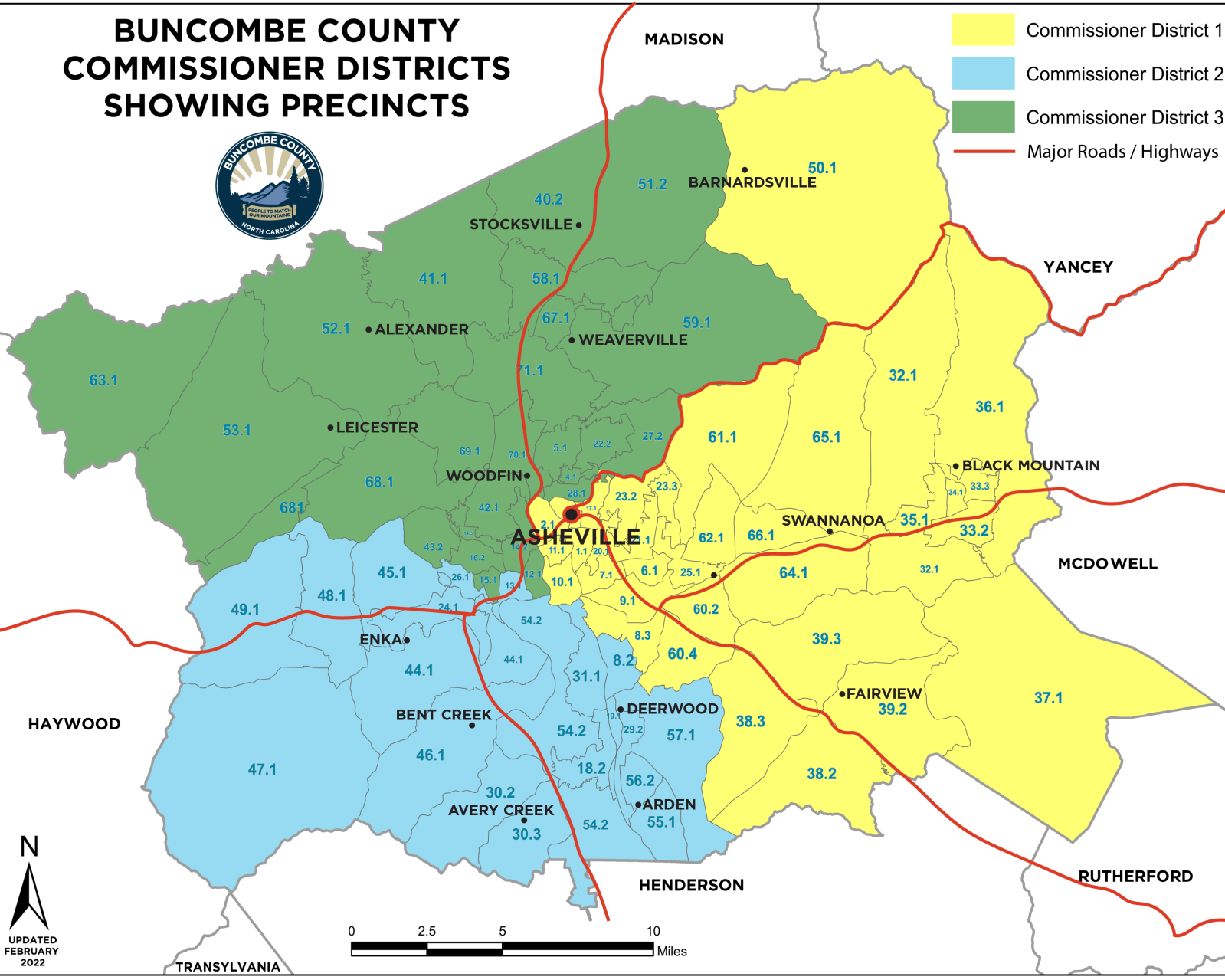
Buncombe County's Seal was designed and drawn in 1927 by the late Roy Fox, with help from his classmates. He was a sixth grade student at Woodfin School who entered a contest hoping that his design would become the Official County Seal. County officials selected his design, which featured mountains, trees and billowy clouds as most reflective of Buncombe County's beauty. The original motto, "Men to Match Our Mountains," came from a poem titled "The Country's Call." "Men" was later changed to "People" to acknowledge the contributions of all of Buncombe County's residents.

Buncombe County North Carolina

BUNCOMBE COUNTY COMMISSIONER DISTRICTS SHOWING PRECINCTS



- Commissioner District 1
- Commissioner District 2
- Commissioner District 3
- Major Roads / Highways



UPDATED
FEBRUARY
2022

<i>Population</i>	269,452
<i>Area</i>	656 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

A Brief History of Buncombe County

Katherine Calhoun Cutshall, August 2021

A Time before “Buncombe”

Archaeologists believe that for thousands of years various Indigenous peoples and cultures have made their homes in western North Carolina. The earliest evidence of permanent human settlement in the region dates to approximately 8000 BCE.¹ The geographic region that is now Buncombe County was home to many indigenous towns including a settlement at the confluence of the French Broad and Swannanoa Rivers on the contemporary Biltmore Estate.²

Western North Carolina (WNC) was occupied primarily by the Cherokee People but was also home to other indigenous cultures like the Catawba People. The traditional territory of the Cherokee covered more than 100,000 square miles of what is today western North Carolina, eastern Tennessee, northern Georgia, and Upstate South Carolina. In the early 18th century, the estimated population of the Cherokee People was 36,000. By 1770, however, only about 7,000 Cherokees remained. A series of smallpox outbreaks not only caused massive population decline but also forced the relocation and consolidation of Cherokee towns throughout the southern mountains.³

Early European Settlement

Following the Seven Years’ War, England’s King George III issued the *Proclamation of 1763*. The royal order created a boundary line roughly following the Blue Ridge Mountains between the lands of the Cherokee and those claimed by invading white settlers. As tensions between the English crown and American colonists increased before the Revolutionary War, settlers began ignoring the treaty line and illegally moving west. By spring of 1776, many Cherokees were discussing taking up arms against the intruders.

White traders learned of the plans and warned surrounding settlements, and both Cherokees and white settlers began preparing for war. Griffith Rutherford, leader of the Sailsbury district militia, mustered a group of 2,500 volunteer soldiers to lead a military campaign against the Cherokee in WNC. Rutherford’s troops destroyed Cherokee settlements across the region, (including the village near present-day Asheville along the Swannanoa River), and imprisoned or enslaved the survivors. After the Rutherford massacre, there were virtually no indigenous inhabitants left in the current Buncombe County region.⁴

¹ “Warren Wilson (Buncombe County)” Ancient North Carolinians, (Accessed 8/10/2021) <https://ancientnc.web.unc.edu/indian-heritage/by-region/appalachian/warren-wilson/>.

² Tennett, Gail, *The Indian Path in Buncombe County*, NP abt. 1950, (Accessed 8/10/2021). http://toto.lib.unca.edu/booklets/indian_path_buncombe/default_indian_path.htm.

³ Anderson, William L. and Ruth Y. Wetmore, “Cherokee, Part III: Disease, destruction, and the loss of Cherokee Land” NCPedia, 2006. <https://www.ncpedia.org/cherokee/disease>. (Accessed 8/10/2021).

⁴ Norris, David A., “Rutherford’s Campaign” NCPedia, 2006. (Accessed 8/10/2021) <https://www.ncpedia.org/rutherfords-campaign>.

Formation of Buncombe County and First Local Government

According to oral tradition, Samuel Davidson was the first white person to live permanently in what is now Buncombe County when he built a homestead on Bee Tree Creek in 1781.⁵ Over the next decade, as the populations of the westernmost sections of the extant Burke and Rutherford counties continued to attract Scots-Irish, German, and Dutch settlers, citizens petitioned the state legislature to form a new county. The measure passed in 1791, and a small group of wealthy landowners formed Buncombe County's first local government in 1792. Originally named Union County, the petitioners eventually settled on Buncombe to honor Colonel Edward Buncombe, a Caribbean-born plantation owner and Revolutionary War veteran.⁶

At the time of its creation, the jurisdiction of Buncombe County encompassed most of the western part of the state. It was so large that it was often called the "State of Buncombe." The county seat, originally called Morristown, was renamed Asheville in 1793 to honor Governor Samuel Ashe.⁷

Buncombe County's Developing Economy

Throughout the first part of the 19th century, Asheville was a small town with few homes and buildings. The dangerous conditions of the roads made travel nearly impossible for merchants. As a result, Buncombe County's primary industry was subsistence agriculture. Most families owned a small amount of land and could not afford to take advantage of enslaved labor. However, many wealthy farmers in the region maintained small plantations and exploited enslaved people to produce cash crops like corn, wheat, and flax. It was also common for enslaved people in WNC to perform skilled labor, such as blacksmithing, tanning, and other home-based industries.⁸

In the years before the Civil War, residents and politicians from Buncombe County lobbied for infrastructure improvements, hoping that easing the difficulty of transportation would boost the western economy. By 1828, work was complete on the County's first turnpike road. Following the course of the French Broad River, the route passed through the center of Asheville connecting Greenville, Tennessee to Greenville, South Carolina.⁹ At the same time, other roads leading to Asheville from eastern North Carolina were built and improved. One frequently journeyed route sent travelers through the Hickory Nut Gap passing by Sherill's Inn, a well-known stop for travelers.¹⁰

The turnpike was a major catalyst for the continued economic growth in Buncombe County and surrounding regions. Though the turnpike roads were far from perfect, they allowed for relatively safe and hassle-free travel. Due to these new roads, the population of enslaved people rose dramatically as commercial agriculture became more profitable and Buncombe residents began

⁵ Sondley, F.A., "Samuel Davidson" NP, 1913. Copy held in Buncombe County Special Collections.

⁶ Mazzocchi, Jay. "Buncombe County," NCPedia, 2006. <https://www.ncpedia.org/geography/buncombe> (Accessed 8/11/2021).

⁷ Gregory, Lisa, "Asheville," NCPedia 2010, (Accessed 8/11/2021) <https://www.ncpedia.org/geography/asheville>.

⁸ Inscoc, John C, *Mountain Masters: Slavery and Sectionalism in Western North Carolina* (Knoxville: University of Tennessee Press, 1989), 70-74.

⁹ Hill, Michael. "Buncombe Turnpike" NCPedia, 2006. <https://www.ncpedia.org/buncombe-turnpike> (Accessed 8/11/2021).

¹⁰ "Hickory Nut Gap Forest," Southern Appalachians Highland Conservancy, (Accessed 8/11/2021) <https://appalachian.org/hickory-nut-gap-forest/>.

catering to travelers. Wealthy slave-owning families shifted from primarily farming to hosting affluent tourists in hotels and boarding livestock drovers at roadside inns known as stock stands.¹¹

As transportation improved throughout the 19th century, Asheville became a popular destination for merchants from the Appalachian foothills as well as leisure travelers from the lower South seeking refuge from mosquito-borne diseases and intense summer heat, laying the groundwork for an increasingly robust tourism-based economy later in the century.¹²

The Civil War and Reconstruction

By the 1850s, a civil war was on the horizon. White men in Buncombe County began taking up arms to defend the practice of slavery as early as 1859. In response to John Brown's raid on Harpers Ferry, William W. McDowell, a wealthy slave owner, organized the Buncombe Rifles, a militia group of 100 or more men who began preparing for war more than a year before Southern states began exiting the Union.¹³ Although some narratives offer the idea that the practice and support of slavery and disunion was rare in the Southern Highlands, Buncombe County proved to be pro-secession.¹⁴

WNC remained relatively peaceful during the war, but Asheville faced the conflict head-on, as it reached the bitter end. The Battle of Asheville was a five-hour skirmish on the northern edge of the city. Bad weather and misinformation saw the battle end without consequence. Peace was short-lived, however. Two weeks later, Union Cavalry led by General George Stoneman rode through Asheville. Stoneman's troops sacked towns and emancipated enslaved people across WNC in what became known as Stoneman's Raid.¹⁵

After the war, Asheville was home to a local office of the Bureau of Refugees, Freedmen, and Abandoned Lands, commonly called the Freedmen's Bureau. Despite the efforts of the Bureau, the violent oppression of Black people did not end with emancipation.¹⁶ Racialized violence and the "White Supremacy Campaign" touted by southern conservatives continued to promote harmful policies and practices known as Jim Crow Laws.¹⁷ Between 1880 and 1900, three Black men were lynched at the hands of white Buncombe County residents.¹⁸

¹¹ Cutshall, Katherine Calhoun, "In the Grip of Slavery: The Rise of a Slave Society Surrounding the Establishment of Stock Stand along the Buncombe Turnpike 1790-1855" Unpublished thesis, UNC Asheville Department of History, 2015, <https://libres.uncg.edu/ir/unca/listing.aspx?id=19894>.

¹² Starnes, Richard, *Creating the Land of the Sky: Tourism and Society in Western North Carolina*. (Tuscaloosa: University of Alabama Press) 2005, 4.

¹³ Inscoc, John C. and Gordon McKinney, *The Heart of Confederate Appalachia: Western North Carolina in the Civil War*, (Chapel Hill: University of North Carolina Press, 2000) 36.

¹⁴ Inscoc and McKinney, *The Heart of Confederate Appalachia*, 49-55.

¹⁵ Inscoc and McKinney, *The Heart of Confederate Appalachia*, 253-257.

¹⁶ Nash, Steven E. *Reconstruction's Ragged Edge: The Politics of Postwar Life in the Southern Mountains*, (Chapel Hill: University of North Carolina Press, 2016) 89-118.

¹⁷ McKinney, Gordon, *Zebulon Vance: North Carolina's Civil War Governor and Gilded Age Political Leader*. (Chapel Hill: University of North Carolina Press, 2004). 325-365.

¹⁸ Elliston, Jon, "WNC's Lynchings: New study sheds light on a once-pervasive Southern atrocity" Carolina Public Press, Feb 18, 2015, (Accessed 8/11/2021) <https://carolinapublicpress.org/21898/wncs-lynchings-new-study-sheds-light-on-a-once-pervasive-southern-atrocity/>.

The Gilded and Industrial Age

After the Civil War, the people of WNC continued advocating for infrastructure improvements, especially the completion of the Western North Carolina Railroad, a project halted during the war. Governor Zebulon Vance, a Buncombe County native, successfully pushed the legislature to fund the railroad project.¹⁹

More than 3,000 incarcerated laborers primarily constructed the railroad. The majority of these laborers were young Black men convicted of petty crimes. Convicts provided the state with free labor, while the health and safety of the workers was ignored. An unknown number of laborers perished while building the railroad.²⁰ In 1879, workers finished the Swannanoa Tunnel, one of the most important pieces of the project.

The completion of a railroad into Asheville resulted in a major boon to the local economy. Only 10 years later, Asheville was among the most popular health tourism destinations in the United States.²¹

As a result of the area's reputation as a health resort, Buncombe County became a popular destination for Gilded Age millionaires like George W. Vanderbilt. Vanderbilt enjoyed the area so much that he purchased approximately 125,000 acres in southwest Buncombe County to build his estate, a massive French-style Chateau he called Biltmore. The completion of Biltmore drew additional attention to Buncombe County and the surrounding area. Between 1880 and 1900, the population of Buncombe County more than doubled.²²

The booming tourism-based economy carried Asheville into the 20th century; however, the region was not completely dependent on the service industry. Between 1900 and 1930, the economy of Buncombe County continued to diversify with the arrival of large-scale textile manufacturing firms such as the American Enka and Beacon Blankets mills. Across the County, rural farmers thrived on crops of burley tobacco.²³

The Post-war Era

As post-war euphoria subsided across the United States, Buncombe County's economy faced a period of relative stagnation throughout most of the latter half of the 20th century. The service and manufacturing industries continued to be the region's primary source of jobs and revenue. However, manufacturing was on the decline across the country, Buncombe County not excepted. Two of the region's largest employers, American Enka and Beacon Blankets, began to shrink eventually ceasing operations altogether in 1985 and 2002, respectively. As manufacturing jobs became increasingly scarce, Buncombe County once again turned to the hospitality sector to create economic stability.²⁴ In 1983, the North Carolina legislature created Buncombe County's Tourism Development

¹⁹ McKinney, *Zebulon Vance*, 325-365.

²⁰ "History", RAIL Project, (Accessed 8/11/2021) <https://therailproject.org/history/> .

²¹ Starnes, Richard. *Creating the Land of the Sky*. 9-12.

²² Asheville, North Carolina, Buncombe County Special Collections, Vertical File Reference Collection, US Census Population Data for Buncombe County.

²³ Starnes, *Creating the Land of the Sky*, 9.

²⁴ Chase, Nan, *Asheville: A History*, (Jefferson, NC: McFarland & Company, 2007) 161-207.

Authority to oversee the collection and investment of occupancy taxes paid by tourists who used overnight lodgings in the region.²⁵

Buncombe County Today

Since the 1980s, Buncombe County has continued to attract visitors. More than 10 million people make their way to Buncombe County each year, and tourism remains one of the primary drivers of economic growth. In the 2020 fiscal year, the Buncombe County Tourism Development Authority attributed more than \$392 million to tourism-related tax revenue.²⁶ Other industries also continue to make an impact, including agriculture. Buncombe County is home to at least 21 working family farms that have been in business for more than 100 years.²⁷ As of the 2020 census, Buncombe County is home to more than 260,000 residents and continues to grow.²⁸

Buncombe County strives to promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life, and provide effective and efficient government our citizens can trust. Buncombe County delivers needed service through a responsive workforce committed to excellence, integrity, and teamwork.²⁹

²⁵ “About the Buncombe County TDA,” Buncombe County TDA, (Accessed 8/15/21) <https://www.ashevillecvb.com/bctda/>.

²⁶ “Buncombe County TDA Annual Report FY2019-2020,” Buncombe County TDA, (Accessed 8/20/21), https://www.ashevillecvb.com/wp-content/uploads/2020-BCTDA-Annual-Report_FINAL.pdf.

²⁷ “Century Farm Family,” North Carolina Department of Agriculture and Consumer Services, (Accessed 8/15/21), <https://www.ncagr.gov/paffairs/century/index.htm>.

²⁸ Asheville, North Carolina, Buncombe County Special Collections, Vertical File Reference Collection, US Census Population Data for Buncombe County.

²⁹ Buncombe County Government, “Buncombe County Strategic Plan, 2025” (Accessed 8/30/21), <https://www.buncombecounty.org/governing/commissioners/strategic-plan/default.aspx>.

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1



Al Whitesides

DISTRICT 2



Amanda Edwards,
Vice-Chair

DISTRICT 3



Parker Sloan



Terri Wells



Jasmine Beach-
Ferarra



Robert Pressley

County Officials

Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Dakisha Wesley
Sybil Tate
Lamar Joyner
John E. Hudson
Don Warn

Sheriff
Register of Deeds
County Manager
Assistant County Manager
Assistant County Manager
Clerk to the Board
Budget Director
Finance Director

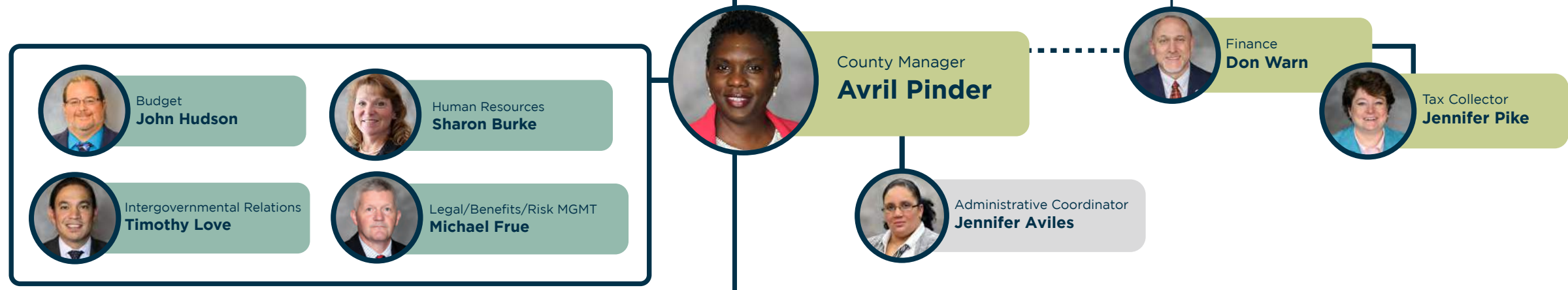


Organizational Chart

ELECTED **APPOINTED** **SEPARATE BOARD** **DEPARTMENT HEAD**

Residents

Board of Commissioners

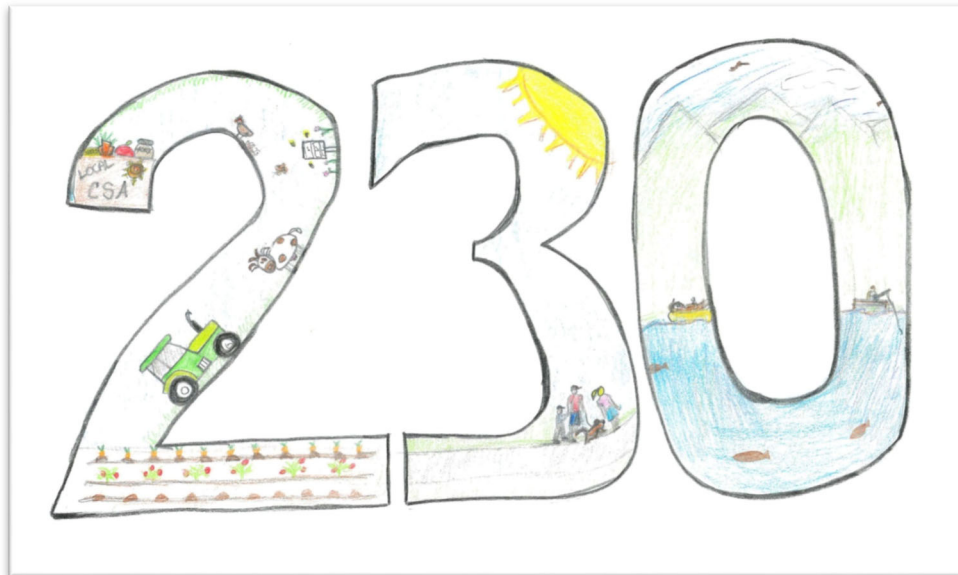




Buncombe County Government

Avril M. Pinder, CPA, ICMA-CM
County Manager

BUNCOMBE COUNTY 1792-2022



Second Place entry into the FY2023 Budget Cover Art Contest – Artist: Melissa Hudson, Leicester

May 19, 2022

Dear Buncombe County Commissioners,

I am pleased to present the Fiscal Year (FY) 2023 recommended annual budget for Buncombe County for your review and consideration. The budget was prepared in accordance with The North Carolina Local Government Budget and Fiscal Control Act.

Last year's budget focused on setting Buncombe County on the path to recovery from the COVID-19 pandemic while building toward equity that our community wants and requested. Progress has been made, and we continue to work toward these goals, as you will see in this year's recommended budget.

As Buncombe County recognizes its 230-year anniversary, the theme I want to focus on is stewardship. We are caretakers of something created long ago and tasked with maintaining and enhancing the alluring aesthetic, quality of life, and other elements that draw people here and give them a sense of place.

With that in mind, we find ourselves circling back to focus on the foundation of our organization. A structure can only be as tall as the foundation is strong enough to build upon. You have already begun the work of fortifying the foundation of our organization and stewardship of our community with the Strategic Plan – Buncombe 2025.

We continue to add to the strength of the foundation by undertaking the work of the Comprehensive Plan 2043, a plan that identifies long-term community vision, helping define our needs around land-use, infrastructure, and other key community needs over the next 20 years. Led by the County’s Planning Department, a series of 17 public engagement meetings have taken place across the County with the goal of gathering information from our residents on their future vision of the County. During the next public input stages, we will refine this data so that we will be able to focus attention on the creation of goals, objectives, and policy development.

To continue to meet the goals of our Strategic Plan established in FY2020, as well as the upcoming initiatives that we will see from the Comprehensive Plan 2043, we need to invest in our workforce and the foundational aspects of the organization.

My goal, as ever, in developing the County’s budget is transparency and accountability. The recommended FY2023 budget provides the opportunity for Buncombe County to continue to deliver a high level of service by focusing on the foundation, all while maintaining fiscal responsibility with taxpayer dollars.

I invite you to review this document and see how the County is intentionally working on vital issues such as affordable housing, early childhood education, conservation, and other priorities aimed at enhancing Buncombe County’s quality of life for everyone.

FY2023 Budget Summary

One aspect of focusing on the foundation means increasing staffing levels to ensure adequate coverage and lessen the burden on current staff. I am also recommending converting long-term temporary and grant-funded staffing, which are time-limited in nature, into permanent positions. This budget recommends 63 new positions across 23 departments in FY2023.

The new positions I am recommending are:



General Government Function:

- Communications and Public Engagement
 - A **Website Administrator**, which would be a conversion of a temporary position to a regular position. This position will assist in managing the County's online content including compliance with ADA legal standards.
 - Two **Information and Communication Specialists**, one of which will be bilingual, to better engage and communicate with our community, aligning with feedback from our community survey.
- County Manager's Office
 - An **Administrative Coordinator** to support Economic Development and Intergovernmental affairs as these areas continue to broaden in scope and workload.
 - Two **Equity and Inclusion Specialists** to provide consultation, facilitation, and training to all County departments on integrating equity and human rights in policies, processes, and work environments, as well as working with the community and our local government partners.
- Elections
 - A **Training Program Coordinator** to deliver critical training to poll workers.
 - A **Recruitment Program Coordinator** to recruit poll workers and ensure underserved communities are reached as necessary.
- Finance
 - A **Procurement Specialist** to increase their capacity to manage the procurement of goods and services while ensuring compliance with contracts.
- General Services
 - A **Project Manager** to manage the growing number of capital projects due to addressing deferred maintenance as outlined in the Comprehensive Facility Assessment, and project management of AB Tech and Asheville City Schools' capital projects.
- Human Resources
 - An **Employee Engagement Lead** to foster engagement with employees and increase retention.
 - A **Human Resources Technician** to support day-to-day operations of the department as our County personnel continues to grow.
 - A **Human Resources Information Systems Analyst** to work closely with the Information Technology to improve system efficiencies, particularly within our Enterprise Resource Planning software.
 - A **Recruiter** to assist the department in better sourcing of applicants and help speed up the recruitment and onboarding process.
- Information Technology (IT)
 - Two **Radio System Analysts** to ensure compliance with public safety State and federal regulations with respect to inspections and maintenance of tower sites and radio equipment.



- Legal and Risk
 - A **Senior Attorney** to help manage the legal issues that grow with the size of the County.
- Strategic Partnerships
 - A **Grants Administrator** to assist with monitoring the recipients of Strategic Partnership, Isaac Coleman, and Tipping Point Grants for compliance.
 - A **Grants Manager** to serve as an organization-wide resource to help the County maintain compliance as a recipient of State, Federal, local, and non-profit grants.
- Sustainability
 - A **Project Manager** to manage the increase in volume and work toward our Environmental and Energy Stewardship goals, including the increasing volume of solar and alternative energy projects.
- Tax Assessment
 - A **Commercial Property Appraiser** due to increases in property transactions.

Human Services Function:

- Health and Human Services
 - An **Adult Protective Services (APS) Evaluator** to assist in responding to the large number of APS reports in the County.
 - An **Adult and Aging Services Coordinator** to coordinate services that will help achieve the County's strategic goal of helping older residents' ability to age in place as well as working with the homeless population.
 - An **Administrative Support Associate** focused on assisting the department with Human Resources-related needs.
 - An **Income Maintenance Caseworker** to focus on eligibility determinations for housing and rental assistance programs.
 - An **Environmental Health Specialist** to manage the increasing demand for well and septic permitting and repair.
 - A **Quality Assurance Manager** to lead the Public Health accreditation process as well as develop quality assurance and practice standards compliance for the division.

Public Safety Function:

- 911 Operations
 - Four **Telecommunicators** devoted to answering calls to lessen the occurrence of call-takers also providing dispatch services.
 - A **Quality Assurance Specialist** to review calls and ensure mandated compliance with State and Federal regulations.
- Emergency Services
 - Five **Paramedics** to staff an additional ambulance as well as peak-time units.



- Three **Community Paramedics**, which are conversions from grant-funded positions to regular positions. These positions focus on reducing overdose deaths.
- An **Emergency Management Specialist** to focus on disaster planning and exercises.
- An **Emergency Medical Services Quality Assurance Officer** to monitor system performance, oversee quality improvement initiatives, and develop and deliver training to improve patient care and system response.
- An **Assistant Fire Marshal** due to increased volume of required fire inspections and response.
- Identification Bureau
 - An **Identification Technician** to respond to new laws regarding processing of expungements and fingerprinting of law enforcement, as well as increased volume of permits.
- Justice Resource Support
 - Two **Program Coordinators**, which are conversion from grant-funded positions to regular positions. These positions support the Veterans and Adult Treatment Courts.
- Sheriff's Office
 - A **Detective** to assist with real time intelligence operations.
 - A **Deputy**, which is a conversion from a grant-funded position to a regular position. This deputy position is assigned to the Family Justice Center.
 - A **Forensic Services Technician** to assist the Crime Scene Investigations Unit in ensuring that crime scenes are processed in accordance with best practices.

Economic and Physical Development Function:

- Agriculture and Land Resources
 - A **Soil Conservationist** to provide technical assistance to landowners as well as respond to water quality and disaster issues.
- Permits and Inspections
 - A **Code Enforcement Officer** due to increased permit volume, allowing manageable daily caseloads for Code Enforcement staff.
- Planning
 - A **Stormwater Technician** to ensure compliance with stormwater and watershed mandates.
 - Three **Planners** as the scope of planning increases with the development and implementation of the Comprehensive Plan. The Planners will each have an area of focus, which will be Transportation, Long-Range Planning, and Development Services.



Cultural and Recreational Function:

- Library
 - A **Branch Manager** position for the North Asheville Library to create a more functional administrative support structure.
 - A **Library Specialist** at Pack Memorial Library to achieve essential operating conditions allowing for program planning, community outreach, and administrative functions.
 - A part-time **Cataloger** at Pack Memorial Library to provide support in the technical services department.
- Recreation Services
 - A **Park Ranger** to provide coverage at our larger parks to engage with park visitors and regularly inspect grounds and equipment for hazardous conditions.
 - A **Program Assistant**, which is a conversion of a temporary position to a permanent position.

Enterprise Function:

- Solid Waste
 - An **Environmental Enforcement Specialist** to assist in enforcing policies and ordinances.
 - A **Heavy Equipment Operator** due to the increasing volume of incoming waste at the landfill.
 - A **Maintenance Technician** to assist with keeping the landfill facility clean and avoid citations.

Expenditures

The recommended budget provides \$574,908,675 in total expenditures across all operating funds, with a General Fund total of \$399,212,222. The proposed tax rate to support the FY2023 budget remains at 48.8 cents per \$100 of assessed valuation.

The value of a penny on the tax rate is \$4,918,017.

The FY2023 recommended budget amounts for annual funds are as follows:

- General Fund budget of **\$399,212,222**
- Occupancy Tax Special Revenue Fund budget of \$46,000,000
- 911 Special Revenue Fund budget of \$1,288,426
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$148,646
- Register of Deeds Trust Fund budget of \$400,000
- Special Taxing Districts Fund budget of \$64,064,144
- Transportation Special Revenue Fund budget of \$4,817,803
- Woodfin PDF (Project Development Financing) Special Revenue Fund budget of \$813,450

- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Reserve Fund budget of \$531,913
- Sheriff Forfeitures Fund budget of \$230,000
- Solid Waste Enterprise Fund budget of \$13,280,413
- Inmate Commissary and Welfare Fund budget of \$445,965
- Representative Payee Fund budget of \$600,000
- Insurance and Benefits Fund budget of \$41,075,693

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$382,358,990**, an overall increase of 6% from the FY2022 amended budget.

Ad Valorem Taxes – Property taxes for FY2023 are budgeted at **\$239,659,247**, an increase of \$6,362,585 (3%) over the FY2022 amended budget. Last year’s collection rate was budgeted at a rate of 99.5% but our Tax Collection Department’s efforts yielded a higher rate of collections of 99.65%. The budgeted rate for FY2023 is 99.65%.

Sales Taxes – Sales Tax collection in FY2022 significantly exceeded our projections and we are adjusting our budget for FY2023 accordingly. Sales taxes are budgeted at **\$47,769,047**, an increase of \$11,158,919 (30%) above FY2022 amended budget.

Fund Balance – This plan proposes using **\$16,853,232** of fund balance thereby preserving a 15% minimum fund balance by policy.

Moving Forward With Our Strategic Plan

Under the Board’s leadership, in July 2019 staff began to work on a countywide Strategic Plan known as Buncombe 2025.

The Strategic Plan’s four community focus areas and three foundational focus areas continue to guide our work over this five-year period. As we developed the recommended FY2023 budget, departments continued to align their work to advance the goals of the Strategic Plan by monitoring and updating department goals that support the focus areas of the Plan.



During our FY2023 budget planning retreat, you identified four priorities to focus on within the Strategic Plan. Those top four priorities were Affordable Housing, Climate & Environmental Solutions, Apprenticeships, and Early Childhood Education. Some of the FY2023 budgeted items that support these priorities are outlined below and detailed throughout this message:

Commissioner Driven FY2023 Budget Priorities

Affordable Housing

- \$2.3M Annual Contribution
- ARPA Funding is also being applied to this priority

Climate & Environmental Solutions

- Dept. of Sustainability Budget - \$555k
- Solar on Schools and Public Buildings - \$4M
- Electric Vehicle Charging Infrastructure - \$120k
- 33 Electric/Hybrid Vehicles - \$1.6M

Apprenticeships

- Emergency Services Apprenticeship Program - \$150k

Early Childhood Education

- Pre-K Support - \$3.8M
- Preschool Outreach Program - \$191k
- ARPA Funding is also being applied to this priority

The following highlights are initiatives and programs budgeted for FY2023 that support the Strategic Plan. This list is not exhaustive but demonstrates continued commitments the County is undertaking for FY2023.



Community Focus Areas

Educated and Capable Community – A County where all residents thrive and demonstrate resilience throughout their lives

Recommended FY2023 investment in our Educated and Capable Community workforce totals **\$577,254**, funding eight positions.

- Public School and Community College Funding – recommended budgets for our public schools and community college for FY2023:
 - Asheville City Schools - **\$15,283,953**, an 8.0% increase from FY2022 amended budget
 - Buncombe County Schools - **\$81,880,404**, an 11.9% increase from FY2022 amended budget
 - Asheville-Buncombe Technical Community College - **\$7,728,142**, a 6.22% increase from the FY2022 amended budget

The significant increases in the level of funding to the K-12 public schools begins to address the state requirement of a minimum \$15 an hour to non-certified staff and allows for reduction of pay compression among employees. Additionally, Buncombe County Schools required \$3 million to pay for staff for which they used Elementary and Secondary School Emergency Relief (ESSER) federal funding. Increases in utility costs and fuel are also budget drivers for the school systems.

- Early Childhood Grants - The purpose of the Early Childhood Education and Development Fund is to ensure that every child in Buncombe County has an equal opportunity to thrive during their first 2,000 days, including access to quality early childhood education. Grants are awarded in support of creating new classrooms, supporting capacity/quality, recruiting and retaining qualified teachers, and enhancing the effectiveness of the overall system of early care and education. A list of grantees can be found in Appendix A.

Recommended FY2023 investments in Early Childhood Grants total **\$3,820,349**, an increased investment of \$68,364 from FY2022.

- Preschool Outreach Program - The Library continues the Preschool Outreach Program. Community volunteers engage with childcare centers to provide high quality, early literacy programs using curriculum kits and story bag collections. Library staff will audit existing materials, as well as create new curriculum kits for classroom use, for relevancy and application to NC Curriculum standards through an equity lens. An additional Library Specialist is included in the recommended budget to continue to grow the Program.

Recommended FY2023 investment in Preschool Outreach Program services totals **\$191,000**.

- Continued Support of Internet Access Programs - The Library has seen increased demand for the laptop and hotspot-lending program and has requested increased funding for the program.

In addition to the laptop and hotspot-lending program, the Library continues to work to increase 24-hour exterior Wi-Fi signals at Library branches.

Recommended FY2023 investment in Internet Access Programs totals **\$73,116**.

- Replacement of Verified Ballot Transaction (VBT) Scanners – The Elections department is requesting funding for various supplies in preparation for the upcoming elections. Included in the request is funding for replacement of VBT Scanners which are used to ensure voters receive the correct ballot.

Recommended FY2023 investment in replacement of VBT scanners totals **\$14,500**.

- Arts and Culture Grants and Museum of Science – Based on direction from the Board to provide a dedicated funding source for our arts and culture partner organizations, funding is being included in the budget at .50 per capita¹ to administer an Arts and Culture Block Grant, as well as \$25,000 for the Asheville Museum of Science.

Recommended FY2023 investment in Arts and Culture Grants and Museum of Science totals **\$154,788**.

Environmental and Energy Stewardship – High quality air, water, farmland and renewable energy for future generations

Recommended FY2023 investment in our Environmental and Energy Stewardship workforce totals **\$408,059**, funding six positions.

- Continued Commitment to Conservation Easements - The County proactively works with landowners to place conservation easements on farmland and other environmentally sensitive tracts of land.

Recommended FY2023 investment in Conservation Easements totals **\$750,000**.

- Blue Horizons Project – This initiative supports weatherization and renewable energy for low and moderate-income residents in Buncombe County. It aims to reduce energy burden and increase access to renewable energy options in our community.

¹ US Census American Community Survey 2020 ACS 5-Year Estimates Data Profiles



Recommended FY2023 investment in Blue Horizons Project totals **\$175,000**.

- Battery Storage Pilot Program - The Sustainability Office will implement at least one energy storage pilot project at one of the County's solar installation sites. The project will lower utility demand charges and increase reliability and resilience while serving as a proof of concept for future energy storage opportunities at County facilities.

Recommended FY2023 investment in the Battery Storage Pilot Program totals **\$75,000**.

- Alternatively Fueled Vehicles – To further the County's efforts to reduce greenhouse gas emissions, the FY2023 recommended budget includes funding for vehicle replacements. Of the 41 vehicles to be purchased from the General Fund in FY2023, 33 of them are slated to be Electric or Hybrid vehicles pending availability.

Recommended FY2023 investment in Alternatively Fueled Vehicles totals **\$1,640,803**.

- Solid Waste Residential Service Evaluation – The Solid Waste Department will conduct a study to examine the best application of residential services for unincorporated Buncombe County. The study will evaluate the most efficient and effective strategy for managing residential waste in the County.

Recommended FY2023 investment Solid Waste Residential Service Evaluation totals **\$200,000**.

- Solar Panels on Schools and Public Buildings – The goal of this project is to reduce greenhouse gas emissions as well as to provide long-term utility cost savings for the County as well as its Education partners.

Recommended FY2023 investment in Solar Panels on Schools and Public Buildings totals **\$4,000,000**.

Resident Well-Being – Our residents are safe, healthy, and engaged in the community.

Recommended FY2023 investment in our Resident Well-Being workforce totals **\$2,172,847**, funding 33 positions.

- Emergency Services Assessment – The Emergency Services Assessment will help Emergency Medical Services (EMS) determine their strengths and weaknesses by analyzing data and measuring performance to enable improvement in the EMS systems. The Assessment will identify ideal placement of ambulances, identify retention and recruitment strategies, and best practices. This assessment will utilize updated census data to provide data-driven, evidence-based approaches to improve services to the communities that need them the most.



Recommended FY2023 investment in an Emergency Services Assessment totals **\$125,000**.

- Improving Emergency Medical Services – Continuing to work toward the highest quality-of-care and improved response times, we will increase the size of our ambulance fleet by two additional ambulances, replace four ambulances, and hire a Quality Assurance Officer and five paramedics. One of the new ambulances is required to take on transportation in the Skyland district and the additional staffing enables the County to add personnel for peak time response. The addition of an assistant fire marshal will assist in addressing workload volume to ensure compliance with fire safety in our communities’ facilities.

Recommended FY2023 investment in Improving Emergency Medical Services totals **\$2,410,743**.

- Community Paramedicine – Emergency Services began a grant-funded Community Paramedicine pilot in FY2021. This team supplements traditional Emergency Medical Services (EMS) by responding to individuals experiencing substance use crises or actively overdosing to offer services and connect clients to peer support and treatment options. We are converting three Community Paramedicine positions from grant funding for Post-Overdose Response Team (PORT) activities.

Recommended FY2023 investment in Community Paramedicine totals **\$326,055**.

- Treatment Court Sustainability – The Veterans Treatment Court, Buncombe County Sobriety Court, and Adult Drug Treatment Court support high-risk/high-need individuals. The goals of these programs are to provide access to treatment as well as reduce recidivism. Two positions as well as specific operating expenditures are recommended to come into the County services portfolio, converting from grant funding.

Recommended FY2023 total investment in Treatment Courts is **\$482,670**.

- Community Recreation Grants - Provide funding to qualified organizations within Buncombe County interested in working with the Recreation Services Department through the promotion of recreational fitness, health and wellness initiatives, as well as community-based activities and capital improvements that increase recreational opportunities for the communities served. A list of grantees can be found in Appendix A.

Recommended FY2023 investment in Community Recreation Grants totals **\$100,000**.

- Recreation Assets – Included in General Services and Recreation Services requests repairs and equipment for over 17 of our existing parks. This funding will enhance safety, increase storage, as well as upgrade playground equipment.



Recommended FY2023 investment in Recreation Assets totals **\$564,146**.

- Rathbun House Lease – Health and Human Services has identified the Rathbun House as an ideal location for a family and trauma-informed space where foster children can comfortably and safely stay until placement is identified. The house includes visitation spaces in a home-like setting, clinical spaces, parenting education space, as well as rooms where child and family team meetings can be held.

Recommended FY2023 investment in Rathbun House Lease totals **\$78,000**.

Vibrant Economy – A robust and sustainable regional economy that builds on our homegrown industries and talent and provides economic mobility for residents.

Recommended FY2023 investment in our Vibrant Economy workforce totals **\$110,604**, funding two positions.

- Affordable Housing Near Transportation and Jobs - Evaluate existing and potential programs and incentives that encourage affordable housing development along transportation corridors and in areas where adequate public infrastructure exists. Continue a vigorous, citizen-engaged, and policy-focused comprehensive planning process. Guidance, goals, policies, and objectives associated with Board-adopted affordable housing goals will be refined through the comprehensive planning process. Initiate an Affordable Housing Feasibility Study for County-owned and identified properties. A list of this year's identified projects can be found in Appendix A.

Recommended FY2023 investment for new Affordable Housing projects includes **\$2,311,845** transferred to the Special Projects Fund.

- Economic Development Investment Program - Buncombe County's Economic Development Investment program seeks to broaden, diversify, and expand the development of businesses and industries in Buncombe County. The program specifically seeks to promote job growth, wages that exceed County median wages, and increase the property tax base.

Proposed FY2023 investments for companies who are eligible for grants this year are:

- BorgWarner Turbo Systems, LLC **\$80,000**
- General Electric Aviation **\$268,000**
- Ingles Markets, Inc. **\$170,000**
- New Belgium Brewing Company, Inc. **\$650,000**
- Pratt & Whitney **\$2,700,000**



Foundational Focus Areas

Equity – Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion.

Recommended FY2023 investment in our Equity workforce totals **\$106,678**, funding two positions.

- Diversity, Equity, and Inclusion - The efforts of the Diversity and Inclusion Workgroup have yielded a thoughtful Racial Equity Action Plan. In FY2022, the County Manager’s Office established the Diversity, Equity, and Inclusion (DEI) division and hired the County’s first Equity and Human Rights Officer.

Recommended FY2023 investment in the DEI division totals **\$366,286**.

- Reparations – In FY2021 the County adopted Resolution No. 20-08-08 supporting community reparations for black people in Buncombe County. The City of Asheville also passed a reparations resolution and a partnership was formed which created the Community Reparations Committee. As the Committee works to develop actionable goals toward repairing the damage caused by public and private systemic racism this budget recommends an allocation toward that end.

Recommended FY2023 investment in Reparations totals **\$2,000,000**.

- Increased Investments in Community Engagement Market Contracts – Community Engagement works diligently with our community partners to address poverty, homelessness, and social determinants of health as well as connect Buncombe County residents with resources and healthy food.

Recommended FY2023 investment to Community Engagement Market Contracts totals **\$278,155**.

- Isaac Coleman Grants - Named for local social justice champion Isaac Coleman, the Isaac Coleman Economic Community Investment Grant program calls for targeted investments in our communities that are working toward eliminating racial disparities and to champion equitable opportunity. Grants through this program are recommended for a three-year period with annual renewal subject to project performance and budget availability. FY2023 will be year three of the three-year grant cycle. A list of grantees can be found in Appendix A.

Recommended FY2023 investment in Isaac Coleman Grants totals **\$500,000**.

- Tipping Point Grants - These are small grants for nonprofits to amplify community efforts. The intention of the program is to not only provide a financial infusion but bolster existing



community connections and communication platforms. Actions will stack positive factors while offloading negative factors, thus reaching a *tipping point* toward greater community resiliency. A list of grantees can be found in Appendix A.

Recommended FY2023 investment in Tipping Point Grants totals **\$100,000**.

Operational Excellence – Proactively managing an infrastructure that contributes to best-in-class performance.

Recommended FY2023 investment in our Operational Excellence workforce totals **\$984,832**, funding 11 positions.

- Fleet replacement – Continued funding for our vehicle replacement plan. Using our criteria-based system to assess the useful life of a vehicle, I am recommending the replacement of 23 Sheriff’s vehicles, additional trucks for various departments, and two electric vans in FY2023.

Recommended FY2023 investment in Fleet Replacement is **\$3,627,521** (this includes the amount discussed for alternatively fueled vehicles)

- Comprehensive Facilities Plan – We contracted in FY2021 for a comprehensive study of our County facilities in order to plan for and reduce maintenance costs, avoid leasing costs, and find the best use of space for providing customer service. This has yielded a 15-year plan for upgrading facilities, moving departments to where they can most effectively deliver services, and make the best use of our buildings. Proposed in the FY23 capital fund budget is \$4,010,000 to begin projects identified in the plan. The General Services general fund budget includes additional funding to make necessary repairs and improvements.

Recommended FY2023 General Fund investment in non-capital repairs and improvements identified in the Comprehensive Facilities Plan totals **\$150,000**.

Resources – Ensuring funding, talent, and partnerships that enable high quality delivery of services and information.

Recommended FY2023 investment in our Resources workforce totals **\$77,319**, funding one position.

- Implementation of the Classification and Compensation Study – A three-year project of evaluating our jobs, analyzing internal equity among positions and classifications, and administering salary adjustments has been completed and is being brought to the Board and this recommended FY2023 budget supports the first full year costs of implementing that study.



Recommended FY2023 investment in the Implementation of the Classification and Compensation Study is **\$5,043,836**.

- Cost of Living Adjustment – In FY2022, the Board adopted an update to the Personnel Ordinance which makes the annual Cost of Living Adjustment (COLA) effective with the start of the new fiscal year. The COLA calculation for FY2023 provides a 4.69% increase to employee salaries per methodology outlined in the Personnel Ordinance.

Recommended FY2023 investment in Cost of Living Adjustment totals **\$5,896,409**.

- Supporting Development Within Our Community – Development and growth in Buncombe County continues. To meet this demand, the following positions are recommended:
 - Code Enforcement Officer (Permits & Inspections)
 - Three Planners (Planning)
 - Fire Marshal (Emergency Services)
 - Property Appraiser (Tax Assessment)
 - Environmental Health Specialist (Health and Human Services)

Recommended FY2023 investment in Supporting Development Within Our Community totals **\$498,744**.

- County Administration Support – As our County services expand, so does the need to support them administratively. Recommended in this budget are the following positions in the General Government function:
 - Administrative Coordinator (County Manager’s Office/Economic Development)
 - Procurement Specialist (Finance Department)
 - Human Resources Technician (Human Resources Department)
 - Recruiter (Human Resources Department)
 - Senior Attorney (Legal and Risk Department)
 - Grants Administrator (Strategic Partnerships Department)

Recommended FY2023 investment in County Administration Support totals **\$509,713**.

Capital Planning

We have developed a robust Capital Improvement Plan (CIP) and the Budget Department facilitates our annual Capital Review Process. The Capital Review Team received and scored presentations on 10 potential general fund projects. Seven of these projects were recommended to the County Manager for consideration. Two of the recommended projects continue work identified in the Comprehensive Facility Assessment.



Per the Board of Commissioners' Fund Balance Policy, \$15.2M was transferred to the Capital Projects Fund in FY2022, a portion of which will fund FY2023 projects as well as vehicles. For FY2023, the following Capital and Information Technology amounts are recommended:

CIP projects/vehicles totaling **\$20,478,815**

- Debt service projects **\$15,260,000**
 - Emergency Services Base Construction **\$7,250,000**
 - Facility Renovation and Repair – as identified by the Comprehensive Facility Assessment **\$4,010,000**
 - Solar on Schools and Public Buildings **\$4,000,000**
- Capital fund projects **\$1,241,654**
 - Public Safety Training Center Generator **\$230,000**
 - Library Renovation and Repair **\$691,654**
 - Recreation Services Master Plan **\$200,000**
 - Electric Vehicle Charging Infrastructure **\$120,000**
- Vehicles **\$3,977,161**
 - General Government Vehicles **\$2,811,967**
 - Sheriff's Vehicles **\$1,165,194**

Capital projects funded by other funds:

- Enterprise Fund Projects **\$1,138,500**
 - Stormwater Ditch Repairs at Landfill **\$173,000**
 - Cane Truck/Service Truck **\$150,000**
 - Landfill Cardboard Compactor **\$133,500**
 - Condensate Pumps Replacement Cells 1-5 **\$160,000**
 - GPS System Install on Landfill Equipment **\$222,000**
 - Paving for Transfer Station **\$100,000**
 - Residential Service Evaluation **\$200,000**

The Information Technology Governance Committee (ITGC) evaluates all IT project requests in excess of \$5,000. The ITGC proposed seven projects in FY2023 for a total cost of \$658,000 with recurring costs of approximately \$191,250 per year.

- Information Technology needs recommended by ITGC totaling **\$658,000** in the General Fund
 - Food and Lodging Inspections Software **\$80,000**
 - Continuity of Operations Planning (COOP) System and Services **\$130,000**
 - Recreation Services Management Software **\$20,000**
 - Vehicle and Fleet Management Software **\$140,000**
 - Media Room at 200 College Street **\$195,000**
 - Workday Learning Module **\$80,000**
 - Debt Lease Software **\$13,000**



Other Annual Funds

Solid Waste Fund – FY2023 expenses include the lease of additional equipment totaling **\$270,000**, maintenance at the old landfill in the amount of **\$125,000**, and three additional positions totaling **\$224,442**.

Reappraisal Reserve Fund – The County’s property reappraisal occurred in FY2021. The next reappraisal is currently scheduled for FY2025 and the fund will cover related expenditures. The annual transfer establishes fund balance to cover anticipated expenses related to the reappraisal. The FY2023 recommended transfer of **\$435,000** will cover anticipated expenses for FY2023 and build fund balance for the anticipated FY2025 reappraisal.

Insurance and Benefits Fund –The County experienced 92.05% of expected healthcare claims for plan year 2021 (calendar year 2021). While this was an increase of 13.3% over plan year 2020 it was less than anticipated. The less than anticipated claims is partly attributed to ongoing plan enhancements instituted in prior year related to a new drug formulary and physical therapy services. The County anticipates relatively stable claims costs during plan year 2022 (calendar year 2022). The budget for insurance claims is \$1.7 million lower than FY22 and is based on calendar year 2021 trends.

Air Quality Fund – The Asheville-Buncombe Air Quality Agency was established by an interlocal agreement between the City of Asheville and the County and its governing authority, the Air Quality Board, is selected by the County Commissioners and the Asheville City Council. The Agency’s budget is included in the County’s annual budget process; however, the Air Quality Board approves their budget.

Closing

This FY2023 recommended budget is presented for your review and consideration as you develop an adopted budget. The goal was to prepare a recommended budget that focuses on the foundation of the organization, advances strategic goals, and therefore allows the County to continue to deliver a level of service that our residents have come to expect. I believe this spending plan honors our history while looking toward a more equitable future for all.

I am grateful for the staff of Buncombe County Government and their commitment to delivering the highest level of services to our community. I must acknowledge them and their actions that make our work possible every day. I hope this recommended budget directly shows them that they are valued and are truly the foundation of the services provided by the County.

I wish to extend my personal gratitude for the efforts and persistence of the Budget team in the development of this budget, including the newly retired Jennifer Barnette. I look forward to the Budget team continuing its work under the new leadership of John Hudson in partnership with Department



Directors and staff. I also extend my appreciation to the Buncombe County Board of Commissioners for their support in preparation for the 2023 Fiscal Year.

Your feedback and support are not only welcomed, but also valued. I am hopeful to hear from you in the days ahead as you review the information attached to this message.

Respectfully submitted,

A handwritten signature in black ink that reads "Avril M. Pinder". The signature is fluid and cursive, with the first name "Avril" being more prominent.

Avril M. Pinder, CPA, ICMA-CM
County Manager



Changes from Recommended to Adopted Budget

The following changes were made to the recommended budget prior to the adoption of the FY23 budget.

The Budget Office determined that a transfer from the General Fund to the Capital Projects Fund was no longer needed due to there being available funds in the Capital Projects Fund to cover FY23 Pay-Go projects. Therefore, Transfers to Other Funds decreased by \$1,241,654. Associated revenue was reduced from Appropriated Fund Balance (\$1,000,000) and Sales Tax Revenue (\$241,654).

The City of Asheville and the Town of Woodfin agreed to contribute funds toward the County's Homeowner Assistance Program, increasing Intergovernmental Revenues and Program Support Expenses by \$165,000.

Due to the County's Compensation Study, there was a reallocation of \$150,116 from the Public Safety function to the General Government function with a net zero impact to the overall budget.

General Fund	Recommended	Adopted
Appropriation:		
General Government	67,664,010	67,814,126
Public Safety	82,742,441	82,592,325
Human Services	91,479,505	91,644,505
Economic & Physical Development	8,827,753	8,827,753
Culture & Recreation	9,879,778	9,879,778
Education	109,226,848	109,226,848
Debt Service	19,066,043	19,066,043
Transfers to Other Funds	10,325,844	9,084,190
TOTAL:	399,212,222	398,135,568
Revenue:		
Ad Valorem Taxes	240,309,247	240,309,247
Sales Tax	47,769,047	47,527,393
Other Taxes and Licenses	11,018,000	11,018,000
Intergovernmental	45,604,183	45,771,676
Permits and Fees	5,210,000	5,210,000
Sales & Services	17,858,468	17,858,468
Other	2,155,804	2,155,804
Transfers from Other Funds	12,434,241	12,434,241
Appropriated Fund Balance	16,853,232	15,850,739
TOTAL:	399,212,222	398,135,568



Executive Summary

Total County Funds

The total recommended operating budget for Buncombe County in fiscal year 2023 is \$574,908,675. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$399,212,222, an increase of 2.7% from the FY2022 amended budget. The increase is driven by new positions, spending on education, and investment in Buncombe 2025 Strategic Plan Goals.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$120,894,382, an increase of 8.6% from the FY2022 amended budget. This increase results from the most recently seen growth in sales tax and occupancy tax revenues that are passed along to other entities per state statutes.

The Enterprise Funds have recommended expenditures of \$13,726,378. This is an increase of 3.8% from last year's amended budget. The Solid Waste Fund increase of \$540,203 is primarily for differences in capital spending from the prior year.

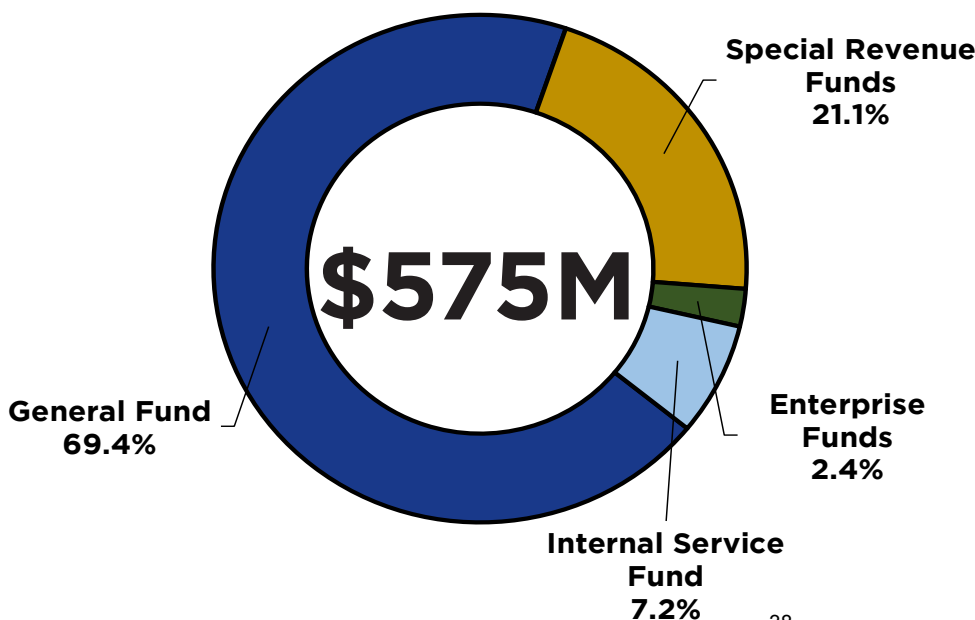
The recommended budget for the Internal Service Fund includes expenditures of \$41,075,693 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

General Fund
\$399,212,222

Special Revenue Funds
\$120,894,382

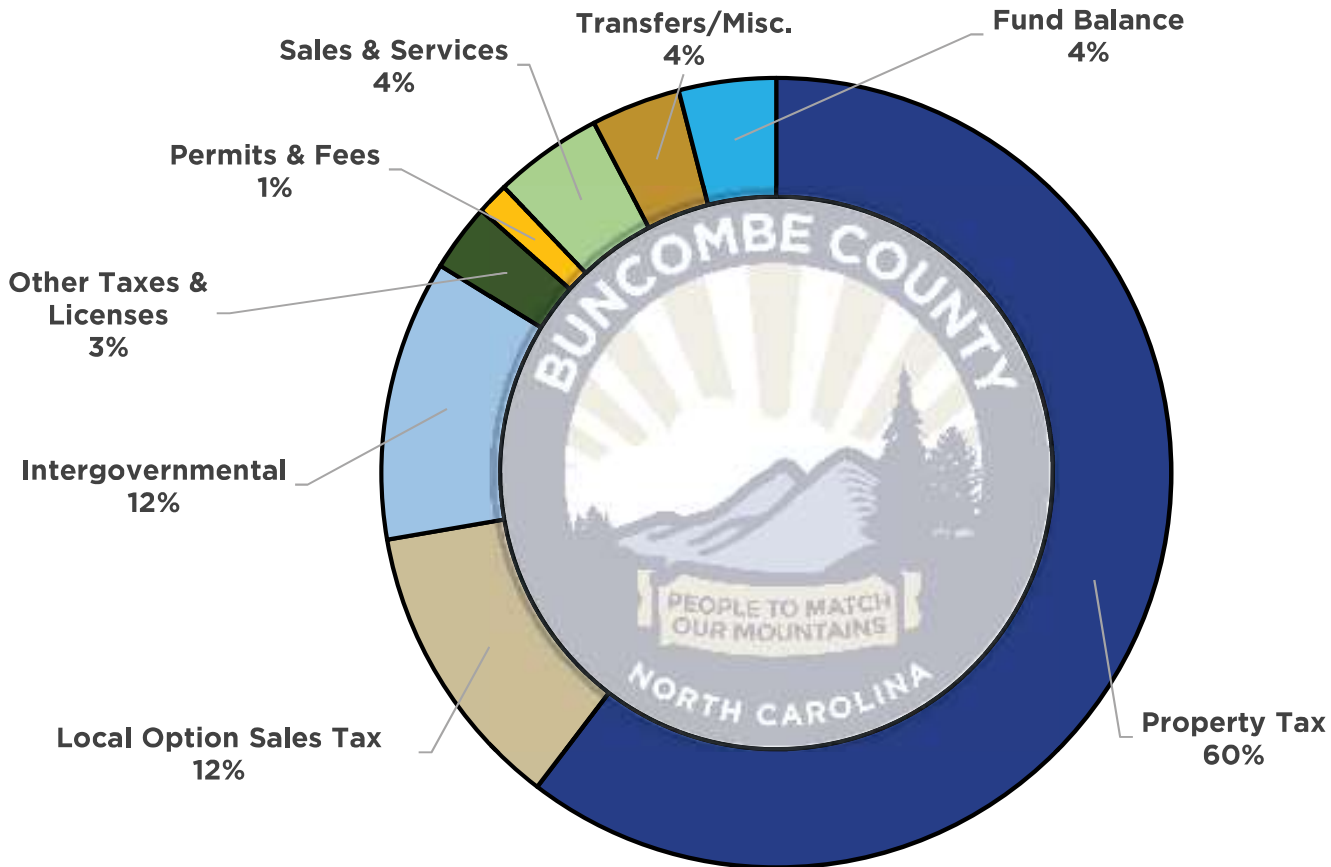
Enterprise Funds
\$13,726,378

Internal Service Fund
\$41,075,693



General Fund

Where Does the Funding Come From?



Primary Revenue Sources*	2019/20 Actuals	2020/2021 Actuals	2021/22 Amended	2022/2023 Budget	% Change from FY 2022 Amended
Property Tax	\$ 206,786,990	\$ 219,807,333	\$ 233,596,662	\$ 240,309,247	2.87%
Sales Tax	\$ 32,468,456	\$ 37,062,183	\$ 36,647,872	\$ 47,527,393	29.69%
Intergovernmental	\$ 45,800,186	\$ 47,755,491	\$ 49,259,239	\$ 45,771,676	-7.08%
Other Taxes and Licenses	\$ 7,623,716	\$ 9,376,262	\$ 11,786,000	\$ 11,018,000	-6.52%
Permits & Fees	\$ 4,704,686	\$ 5,310,142	\$ 4,933,000	\$ 5,210,000	5.62%
Sales & Services	\$ 18,193,694	\$ 21,778,358	\$ 19,112,709	\$ 17,858,468	-6.56%
Total	\$ 315,577,728	\$ 341,089,769	\$ 355,335,482	\$ 367,694,784	3.48%

*All revenues can be reviewed on *page 47*.

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 60% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. The FY2023 budget estimate for Property Tax is based on a 99.65% collection rate. Property Tax is budgeted at \$239,159,247, which does not include \$500,000 budgeted for prior year property tax collection and \$650,000 budgeted for property tax late payment interest.

The breakdown of the projected tax basis is on the next page.

Fiscal Year: 2023

Tax Year: 2022

(Estimated Taxable Value as of 3/9/22)

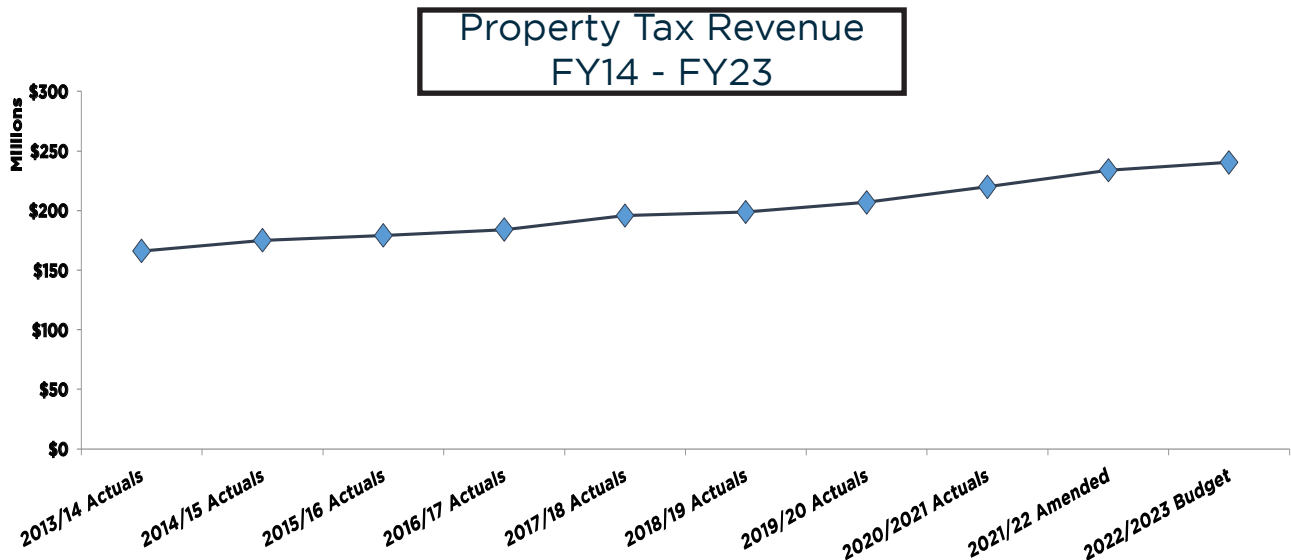
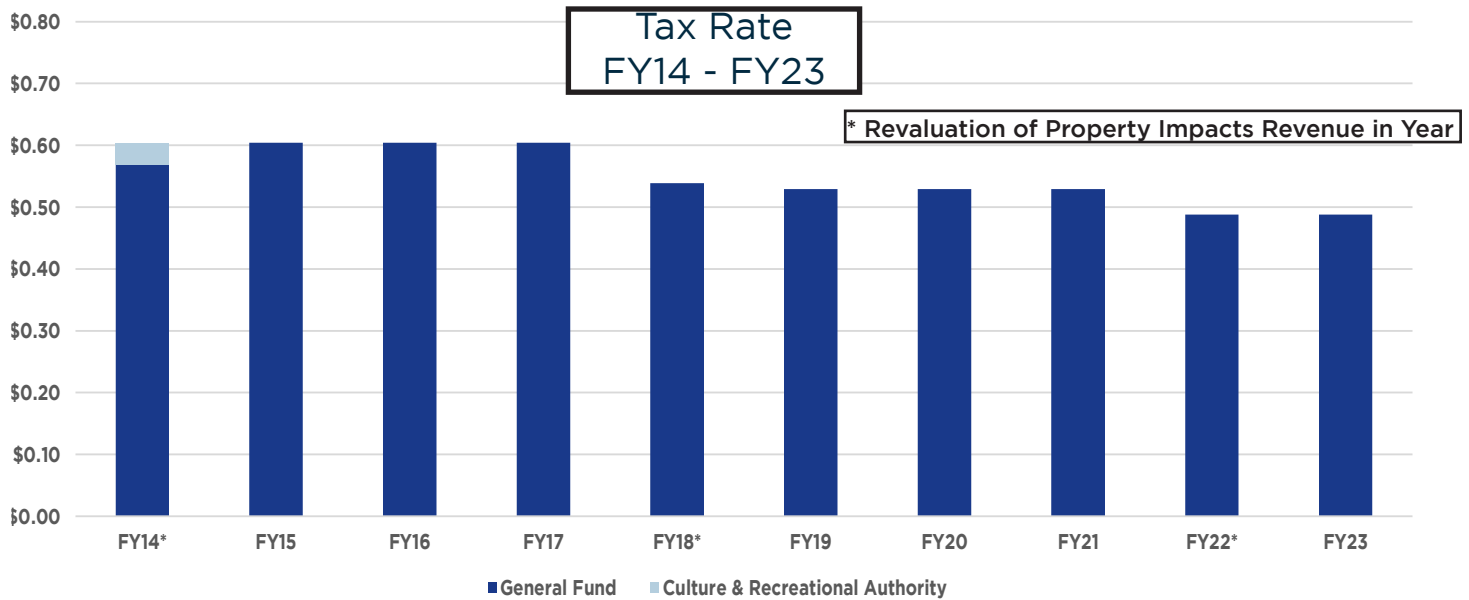
FY2023 Adopted Tax Rate

48.8¢

per \$100 of property value

Real Property	\$42,896,535,402
Personal Property	2,568,048,113
Public Service Companies	955,509,516
Registered Motor Vehicles	2,760,080,277
Total Basis	\$49,180,173,308

Collection Rate 99.65%



Major Revenue Source: Sales Tax

The FY2023 Sales Tax Revenue estimate is \$47,769,047.

Sales tax can be a volatile revenue source and is further complicated by the reporting process. The North Carolina Department of Revenue provides our sales tax revenues on a delay of three months because of the time difference between collection and remittance to the State by the business and process and payment to the local government by the Department of Revenue.

For FY2023, the North Carolina Office of State Budget and Management projects lower sales tax growth over projected totals for FY2022 given the immense growth during FY2022.

Buncombe County levies four local-option sales and use taxes:

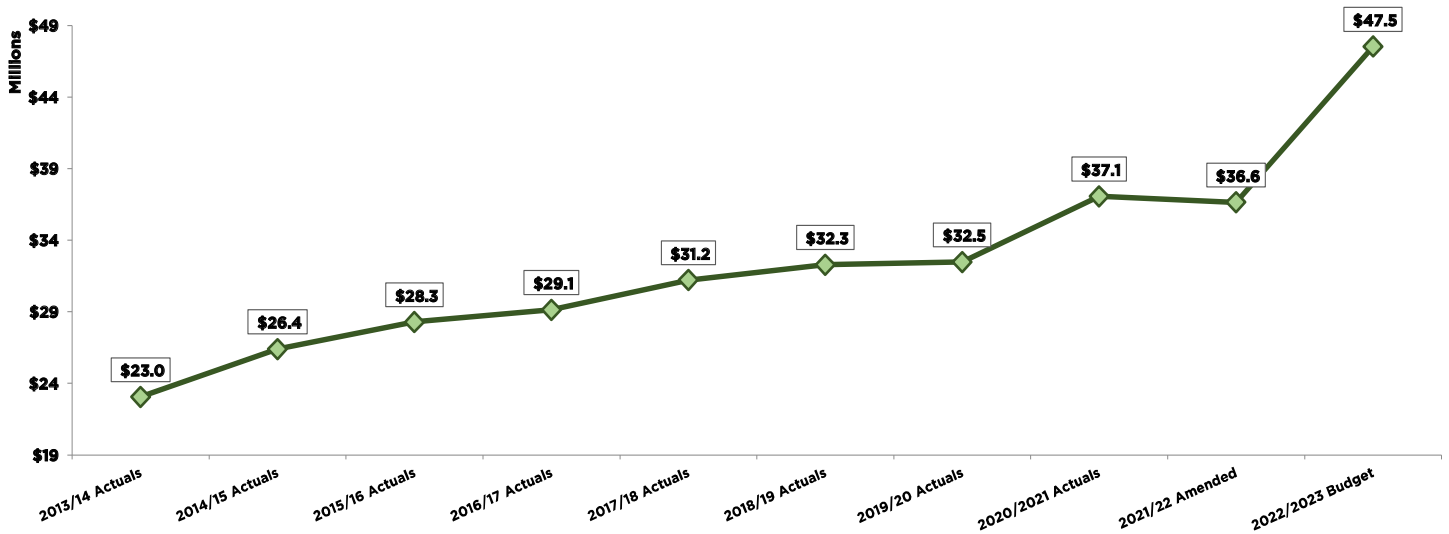
- The one percent tax authorized in 1971 (Article 39) . House Bill 507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction or improvement and renovation projects in excess of \$100,000.
- Senate Bill 888 (S.L. 2016-19) ratified on June 21, 2016 rewrites Chapter 134 of the 1983 Session Law creating the Buncombe County School Capital Fund Commission. The bill reinstated the Commission, established membership and meeting requirements, and created the Public School Capital Needs Fund. Prior to SB 888, one half of Article 39 sales and use tax revenue was allocated to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership in the two school systems. SB 888 removed this distribution method and allocated funding based on prioritization of needs.
- The one-half percent authorized in 1983 (Article 40). Thirty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The second one-half percent authorized in 1986 (Article 42). Sixty percent of the proceeds from this sales tax must be spent for school capital outlay or debt service on school bonds.
- The quarter cent authorized by referendum in 2011 (Article 46) . The proceeds of the quarter cent sales tax are designated for Asheville-Buncombe Technical Community College and are accounted for in the AB Tech Capital Projects Fund.

The remaining proceeds from the Article 39 (50%), Article 40 (70%), and Article 42 (40%) sales and use taxes are allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis. The ad valorem basis distributes sales tax revenues based on relative property tax levies of local government units.

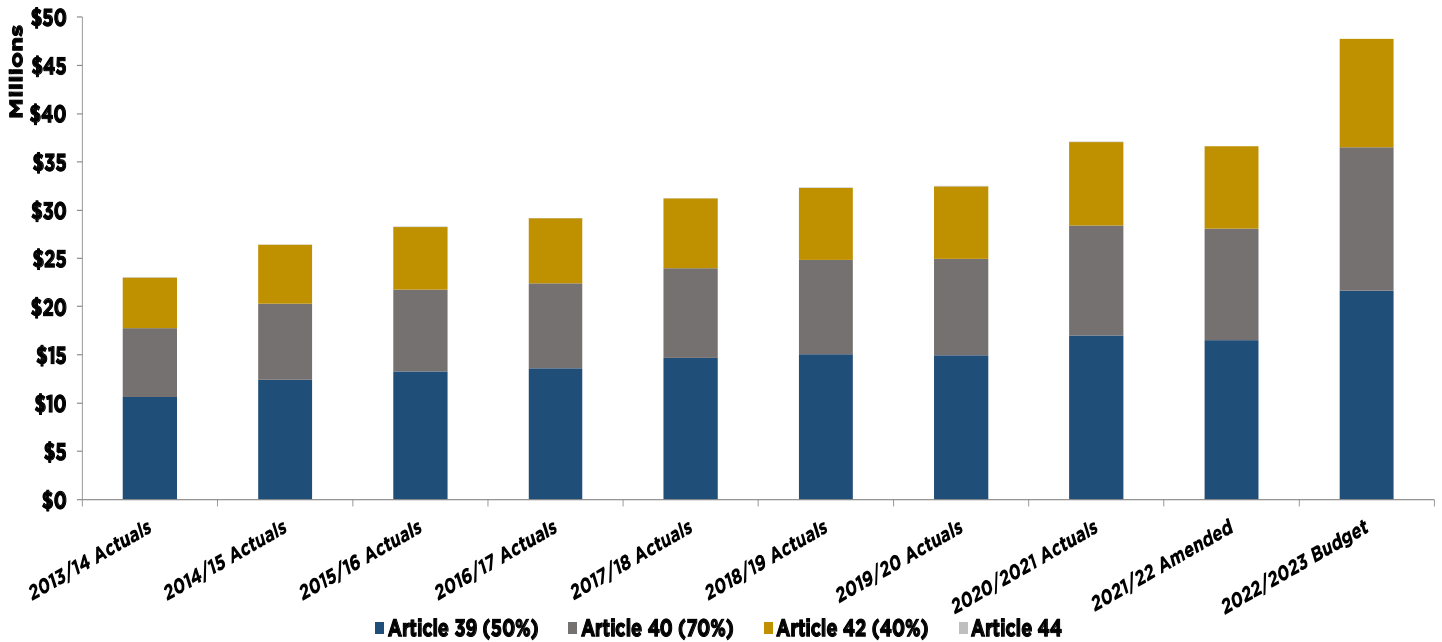
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to

Buncombe County Schools and Asheville City Schools pro rata according to average daily membership (ADM) in the two school systems. Due to the shift in Article 40 (30%) and Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

Total Sales Tax Revenue FY14 - FY23



Sales Tax Revenue by Article FY14 - FY23



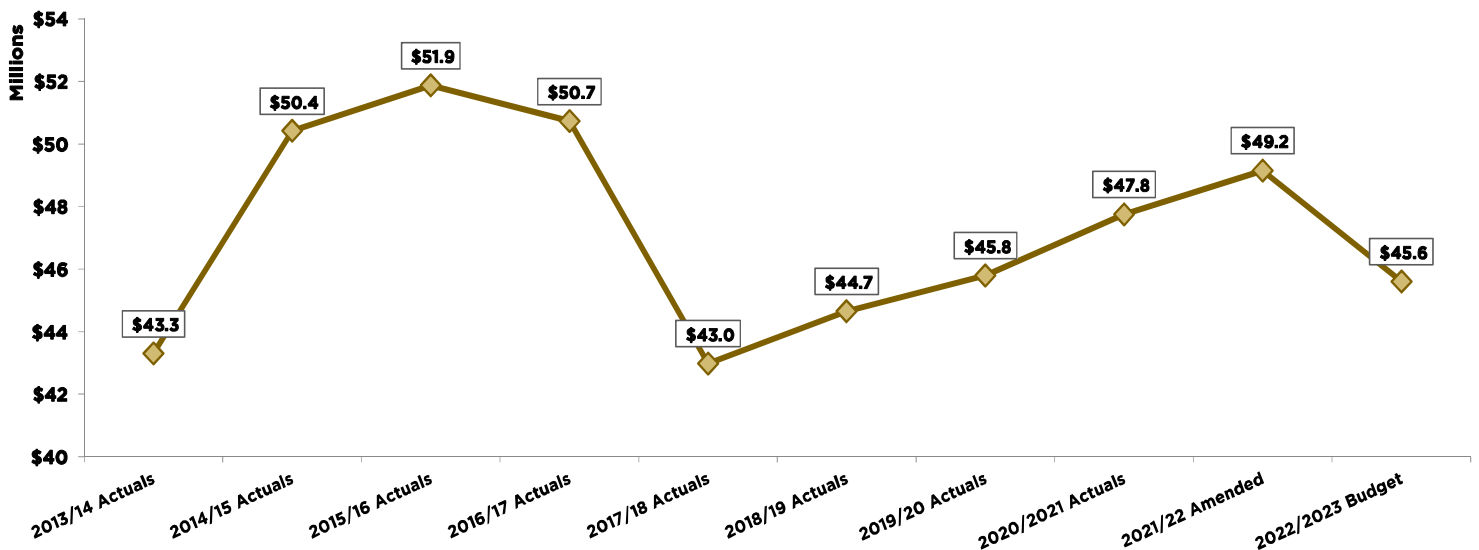
Article	County Share	FY2020 Actual	FY2021 Actual	FY2022 Amended	FY2023 Budget	Growth Over FY22
39	50%	\$14,958,026	\$16,997,020	\$16,561,357	\$21,667,591	30.8%
40	70%	\$9,954,565	\$11,430,503	\$11,505,209	\$14,862,038	29.2%
42	40%	\$7,553,687	\$8,634,293	\$8,543,562	\$11,239,418	31.6%
44	0%	\$2,178	\$366			
	Total	\$32,468,456	\$37,062,183	\$36,610,128	\$47,769,047	30.5%
46	0%	\$13,915,008	\$16,031,281	\$11,498,030	\$20,440,318	77.8%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are recommended at \$45,622,799 and account for 12% of General Fund revenues.

Most of this funding (\$34,906,593) is in federal and state allocations for the Department of Social Services (DSS) and Direct Assistance division in FY2022-2023. Public Health is also expected to receive \$4,262,823 in state and federal revenues. An additional \$3.2M is budgeted for revenue from local governments for services provided by Identification Bureau and 911 Operations. As grants are realized throughout the year the budget is amended to reflect the increased revenues.

Intergovernmental Revenue
FY14 - FY23



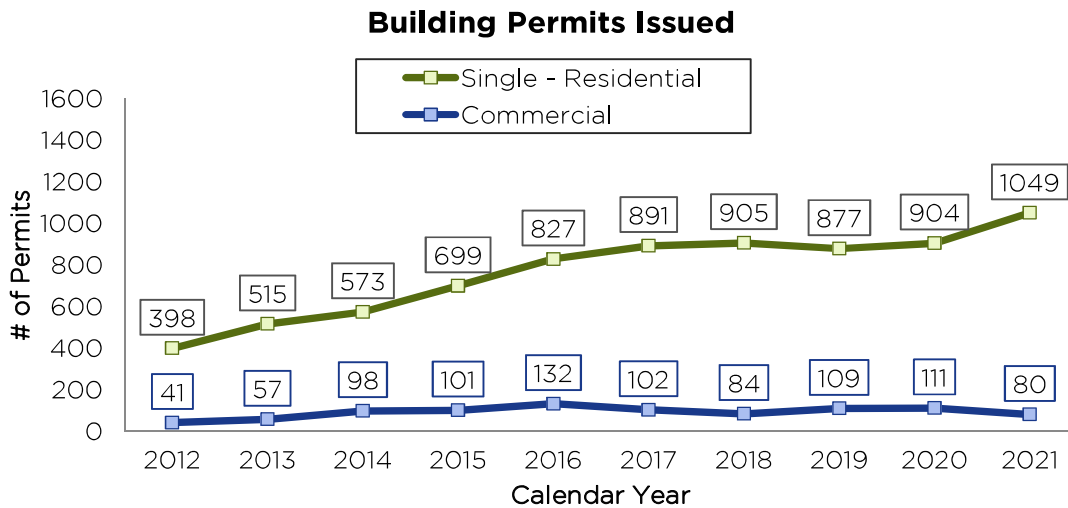
Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 3% of the recommended budget, includes \$8,600,000 for the real property transfer tax (excise tax) and \$1,252,000 for video programming taxes. The rental car tax is budgeted at \$825,000, heavy equipment rental tax at \$300,000, and privilege license tax at \$41,000 for FY2023.

Permits & Fees

The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. The revenue generated for licenses and permits makes up 1%, or \$5,210,000, of the General Fund revenue. Permits and inspections make up 60% of these total revenues.



Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Public Health revenues, EMS fees, and rental income. For FY2023, recommended General Fund revenues for sales and services are estimated at \$17,858,468. Sales and Services represent 5% of the total General Fund recommended budget. Highlights include \$3.4M for Public Health, \$7.0M for Emergency Services, \$1.5M for Tax Collections, and \$1.7M for rental income.

Other Revenues

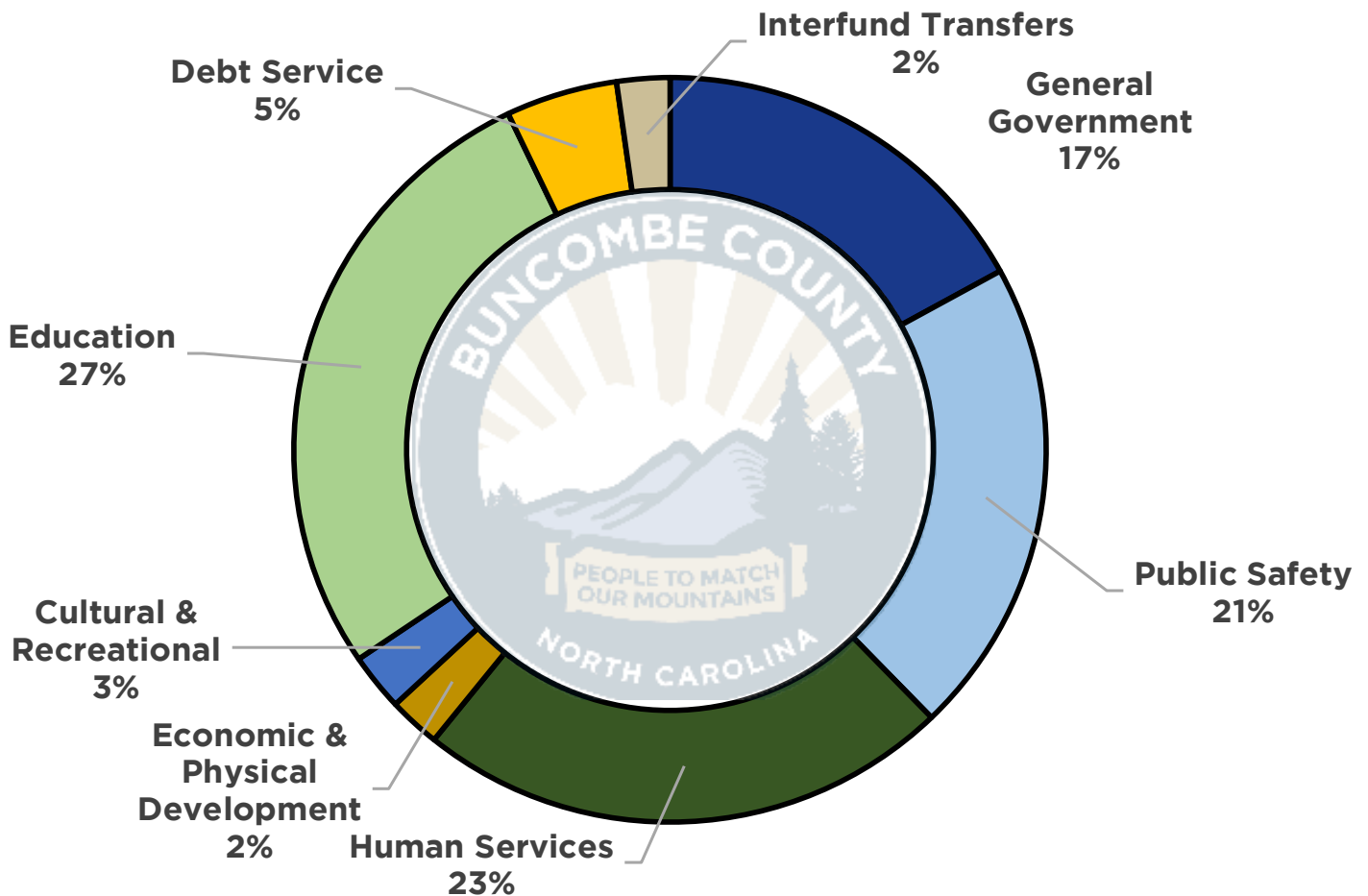
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are recommended at \$14,590,045.

Fund Balance

In the General Fund, \$16,853,232 of fund balance is appropriated in the FY2022-2023 Recommended Budget. This accounts for 4% of General Fund appropriations. The projected fund balance assures the county will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the residents of Buncombe County.

General Fund

Where Does the Funding Go?



The Buncombe 2025 Strategic Plan served as the basis for the FY2023 recommended budget. The strategic focus areas are:

- Educated and Capable Community
- Environmental & Energy Stewardship
- Resident Well Being
- Vibrant Economy
- Equity
- Operational Excellence
- Resources

However, per statute, Buncombe County's recommended budget is presented by functional area. The FY2023 budget keeps the focus on core services: Education, Human Services, and Public Safety. These service areas account for just over 71% of the total FY2023 budget.

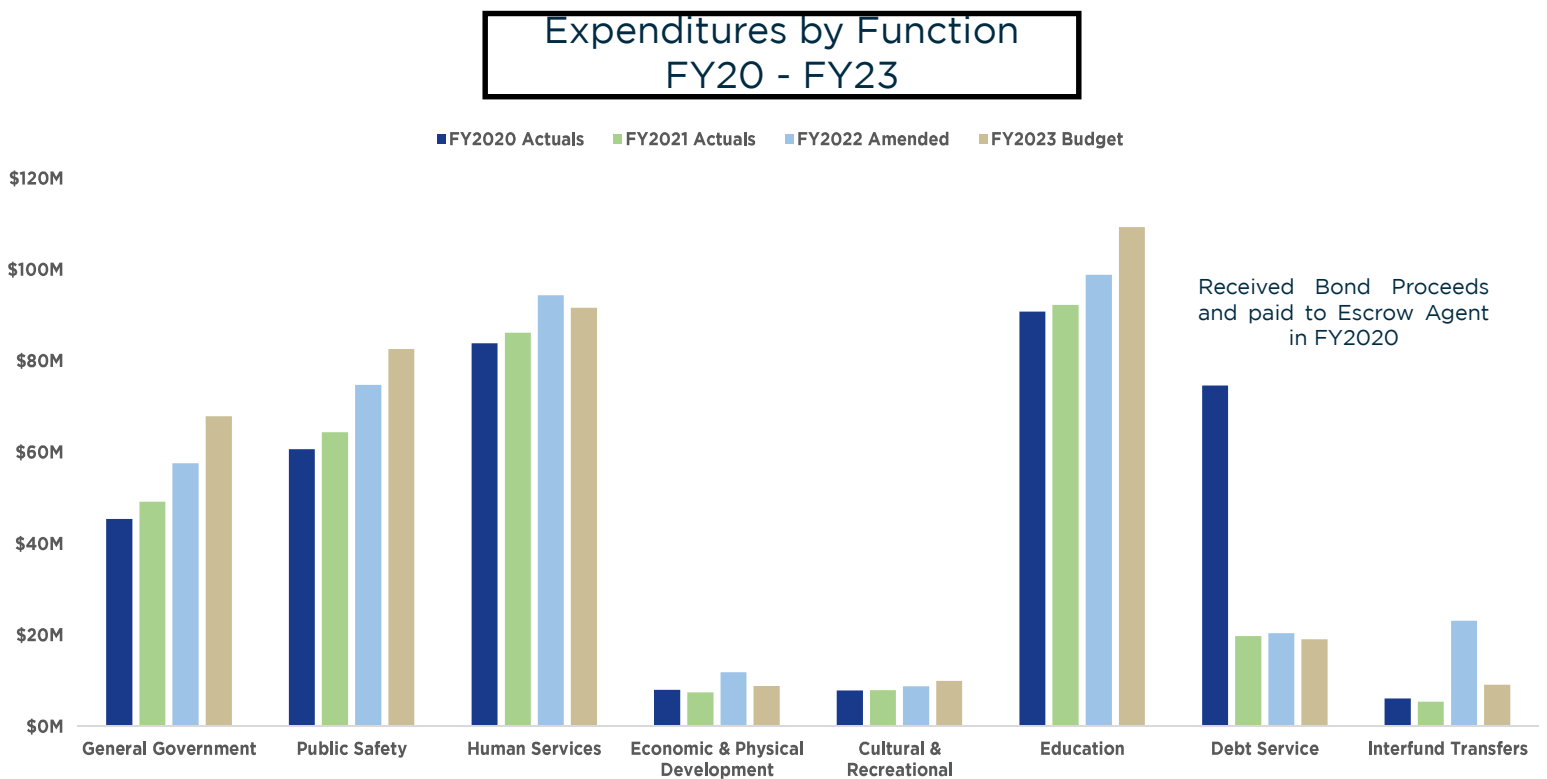
- Education - \$109,226,848
The FY2023 Recommended Budget includes \$81,880,404 for Buncombe County Schools and \$15,283,953 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. Addressing staffing shortages through payscales is one specific focus of the increased dollars. The FY2022

Asheville-Buncombe Technical Community College budget is \$7,728,142. Pre-K support totals \$3,820,349.

- **Human Services - \$91,479,505**
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. For FY2023, six (6) new positions are included covering areas such as Adult Protective Services, Environmental Health, and Housing.
- **Public Safety - \$82,742,441**
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Two important investments in Emergency Services will be pursued in FY2023: an Emergency Services Assessment is planned to determine strengths, areas for improvement, recruitment and retention opportunities, and data-driven strategies to improve performance; new paramedic personnel and a Quality Assurance Officer will increase capacity and ensure quality.

Some highlights from the other functional areas include:

- **Affordable Housing - Interfund Transfer (\$2,311,845)**
- **Economic Development Incentives - Econ. & Phys. Development/Interfund (\$3,868,000)**
- **Reparations Allocation - General Government (\$2,000,000)**



Special Revenue Funds

Register of Deeds

Automation Fund

\$148,646

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$119,962,811 represents 21% of the total County recommended budget.

The **Register of Deeds Automation Fund** is used to cover expenditures related to automation of Register of Deeds processes.

Register of Deeds

Trust Fund

\$400,000

The **Register of Deeds Trust Fund** receives and submits revenues collected on behalf of the state.

Tax Reappraisal Reserve Fund

\$531,913

The **Tax Reappraisal Fund** is used for set-aside and expend dollars related to cyclical county property evaluations.

Occupancy Tax Fund

\$46,000,000

The **Occupancy Tax Fund** represents revenues generated through the room occupancy tax on hotel and motel rooms, set at 6%. These dollars are used to further develop travel and tourism in Buncombe County, per state statute.

911 Fund

\$1,288,426

The **911 Fund** represents dollars received from the NC 911 Board for the primary Public Safety Answering Point's (PSAP) technical needs.

Special Taxing Districts Fund

\$64,064,144

The **Special Taxing Districts Fund** contains Sales Tax revenues, as distributed by the State and passed through Buncombe County, and Ad Valorem or property tax revenues, as set by the Board of Commissioners, for Fire Districts and the Asheville City Schools Supplemental Taxing District. (See also *Appendix B*).

Transportation Fund

\$4,817,803

The **Transportation Fund** represents the County's transportation program, Mountain Mobility, including administration, operation, and any partnerships with outside agencies.

PDF Woodfin Fund

\$813,450

The **Project Development Financing (PDF) Woodfin Downtown Fund** is used for debt principal and interest payments for the completed PDF Woodfin Downtown Project.

Forfeiture Fund

\$230,000

The **Forfeiture Fund** represents dollars received from federal and state forfeiture programs used for law enforcement purposes.

School Fines & Forfeitures Fund

\$2,000,000

The **School Fines & Forfeitures Fund** acts as a pass-through of state-collected fines and forfeitures for our K-12 education partners.

Representative Payee Fund

\$600,000

The **Representative Payee Fund**, also known as the Division of Social Services Trust, are dollars held in trust for foster children.

Enterprise Funds

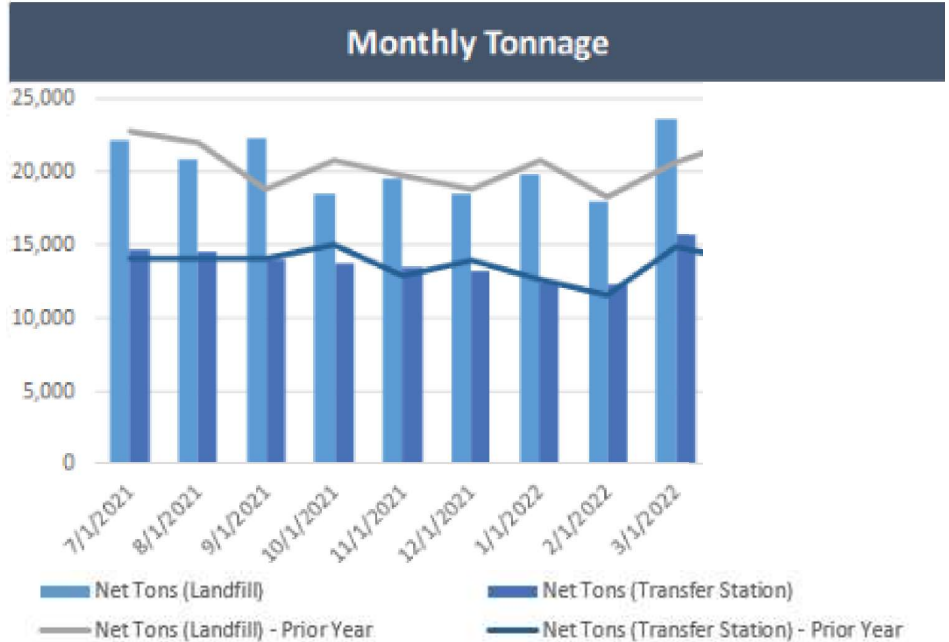
Enterprise Funds

The total recommended budget for the Enterprise Funds is \$13,726,378. This is a 3.8% increase from the FY2022 amended budget. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

Solid Waste

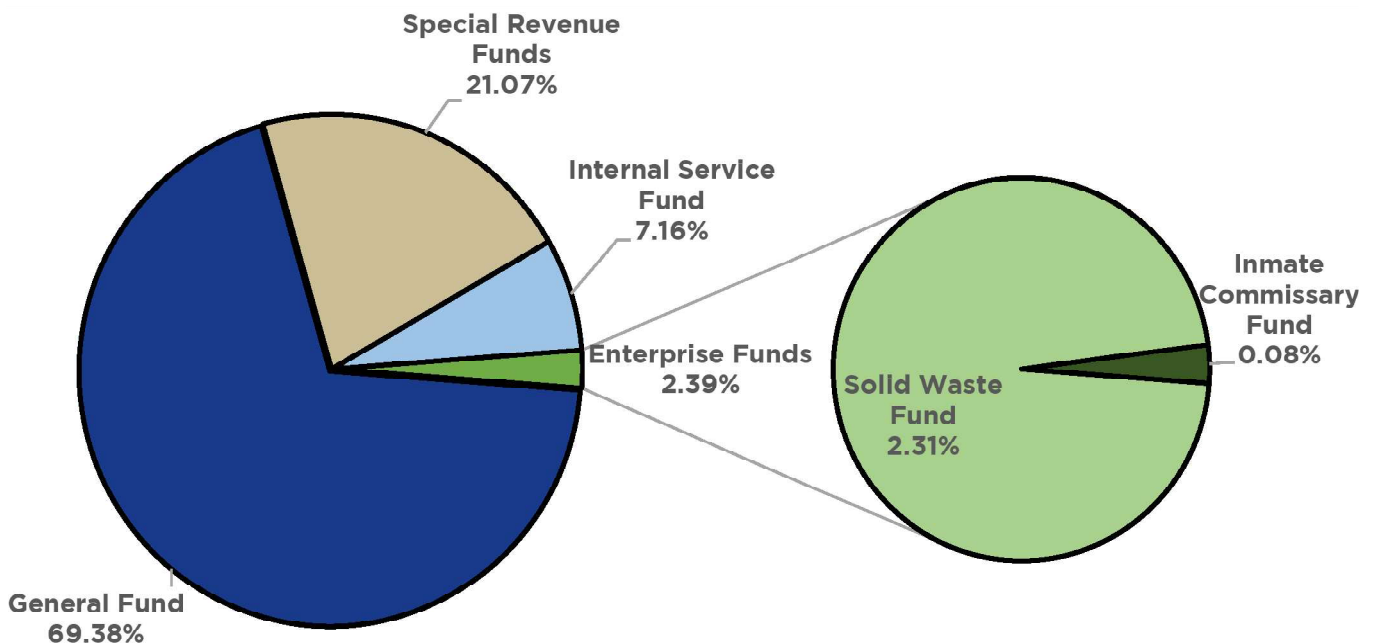
The total recommended budget for Solid Waste is \$13,280,413, a 4.2% increase from the FY2022 amended budget.

- FY21 MSW Tonnage: 180,116
- FY21 MSW Tonnage Through March: 142,071
- FY22 MSW Tonnage Through March: 105,391
- FY21 Total Tons: 224,457
- FY21 Total Tons Through March: 167,405
- FY22 Total Tons Through March: 168,640



Inmate Commissary

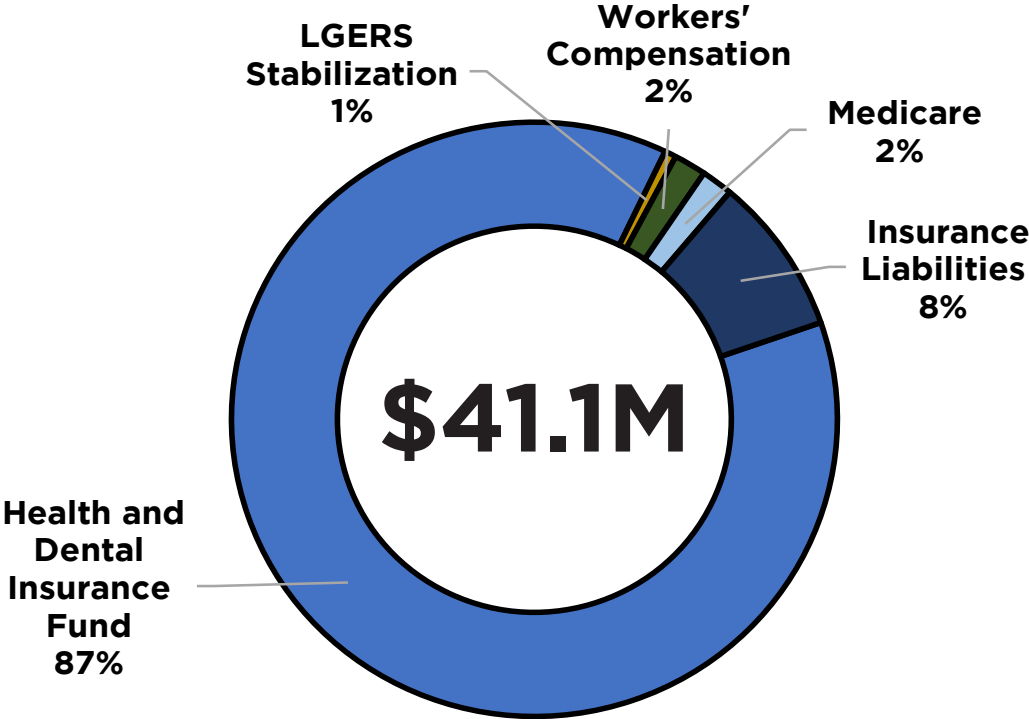
The total recommended budget for Inmate Commissary is \$445,965, which is an 8% decrease from the FY2022 amended budget. Revenues for this fund are generated through sales to the inmate population in the County’s Detention Center and are projected lower than FY2022’s budget, resulting in the decrease.



Internal Service Fund

The Internal Service Fund is adopted at \$41,075,693 and was established to account for the County's group health (self insurance), group dental (purchased), workers' compensation, unemployment, State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

Health & Dental Insurance	\$35,889,901
Insurance Liabilities	\$3,561,219
Medicare	\$700,000
Workers' Compensation	\$709,573
LGERS Stabilization	\$260,000



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Revenues:				
General Fund	379,570,022	351,096,062	389,444,711	398,135,568
Special Revenue Funds:				
Occupancy Tax Fund	20,782,158	27,242,169	41,000,000	46,000,000
Reappraisal Reserve Fund	163,334	63,333	400,870	531,913
Emergency Telephone System Fund	222,380	669,679	1,269,343	1,288,426
Register of Deeds Automation Fund	155,082	189,152	159,101	148,646
Register of Deeds Trust Fund	-	353,574	400,000	400,000
Special Taxing Districts Fund	32,568,871	49,552,895	58,241,373	64,064,144
Transportation Fund	5,237,318	4,100,390	6,330,276	4,817,803
Woodfin PDF Fund	624,496	743,082	778,450	813,450
Forfeitures Fund	82,318	62,301	271,681	230,000
School Fines and Forfeitures Fund	-	636,621	2,000,000	2,000,000
Representative Payee Fund	-	407,918	500,000	600,000
Enterprise Funds:				
Solid Waste Fund	11,452,808	11,985,854	12,740,210	13,280,413
Inmate Commissary Fund	510,828	412,537	483,983	445,965
Internal Service Fund	38,007,937	38,304,691	41,700,465	41,075,693
Total	489,377,552	485,820,258	555,720,463	573,832,021
Expenditures:				
General Fund	376,805,604	332,122,932	389,444,711	398,135,568
Special Revenue Funds:				
Occupancy Tax Fund	20,782,158	27,242,169	41,000,000	46,000,000
Reappraisal Reserve Fund	432,630	166,084	400,870	531,913
Emergency Telephone System Fund	737,003	1,005,805	1,269,343	1,288,426
Register of Deeds Automation Fund	82,947	88,527	159,101	148,646
Register of Deeds Trust Fund	-	353,574	400,000	400,000
Special Taxing Districts Fund	32,568,871	49,552,895	58,241,373	64,064,144
Transportation Fund	4,585,490	3,624,670	6,330,276	4,817,803
Woodfin PDF Fund	628,879	742,800	778,450	813,450
Forfeitures Fund	168,693	256,265	271,681	230,000
School Fines and Forfeitures Fund	-	636,621	2,000,000	2,000,000
Representative Payee Fund	-	356,914	500,000	600,000
Enterprise Funds:				
Solid Waste Fund	8,638,904	10,223,771	12,740,210	13,280,413
Inmate Commissary Fund	486,663	274,472	483,983	445,965
Internal Service Fund	33,491,691	38,467,246	41,700,465	41,075,693
Total	479,409,534	465,114,745	555,720,463	573,832,021

ADOPTED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
General Fund				
Property Tax	206,786,990	219,807,333	233,596,662	240,309,247
Local Option Sales Tax	32,468,456	37,062,183	36,647,872	47,527,393
Intergovernmental	45,800,186	47,755,491	49,259,239	45,771,676
Other Taxes & Licenses	7,623,716	9,376,262	11,786,000	11,018,000
Permits & Fees	4,704,686	5,310,142	4,933,000	5,210,000
Sales & Services	18,193,694	21,778,358	19,112,709	17,858,468
Interfund Transfers	6,842,647	7,999,549	5,025,346	12,434,241
Bond Proceeds	54,396,766	112,600	-	-
Miscellaneous	1,309,218	1,867,332	1,524,644	1,605,804
Investment Earnings	1,443,663	26,812	50,000	550,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	27,509,239	15,850,739
Total	379,570,022	351,096,062	389,444,711	398,135,568
Special Revenue Funds				
Property Tax	25,116,847	37,385,045	44,099,210	45,934,569
Local Option Sales Tax	7,791,340	12,547,024	14,920,613	18,943,025
Intergovernmental	3,799,447	4,052,844	5,611,428	4,361,746
Other Taxes & Licenses	20,782,158	27,242,169	41,000,000	46,000,000
Permits & Fees	153,434	542,703	558,601	548,596
Sales & Services	-	-	-	-
Interfund Transfers	2,027,822	1,525,987	1,834,594	2,142,989
Bond Proceeds	-	-	-	-
Miscellaneous	61,499	685,549	2,036,869	2,008,869
Investment Earnings	26,427	287	500	50
Forfeitures	76,982	39,508	271,681	50,000
Appropriated Fund Balance	-	-	1,017,598	904,538
Total	59,835,957	84,021,115	111,351,094	120,894,382
Enterprise Funds				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	28,280
Other Taxes & Licenses	612,084	659,427	578,816	615,013
Permits & Fees	18,900	7,118	18,100	6,400
Sales & Services	10,918,449	11,310,152	10,978,981	11,269,958
Interfund Transfers	-	60,445	-	-
Bond Proceeds	-	-	-	-
Miscellaneous	252,082	359,326	95,000	95,000
Investment Earnings	162,121	1,923	250	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	1,553,046	1,711,727
Total	11,963,636	12,398,390	13,224,193	13,726,378
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	38,007,937	38,304,691	40,835,802	37,463,390
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	864,663	3,612,303
Total	38,007,937	38,304,691	41,700,465	41,075,693
Grand Total	489,377,552	485,820,258	555,720,463	573,832,021

ADOPTED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
General Government				
Benefits and Risk	676,722	-	-	-
Budget	532,413	668,848	849,438	790,030
Community Engagement	708,215	523,330	630,572	654,618
PR & Communications	434,881	697,106	794,150	1,132,474
Compliance	-	-	-	-
County Manager	2,418,083	1,191,595	1,436,276	1,251,951
Diversity, Equity, and Inclusion (DEI)	-	-	-	366,286
Elections	2,330,138	3,033,589	2,640,492	2,801,483
Finance	2,397,851	2,298,635	2,623,483	2,841,473
Fleet Services	995,195	2,313,032	2,963,683	4,563,103
General Services	7,085,669	7,484,731	8,883,320	10,580,447
Parking Services	464,276	431,830	516,380	520,424
Governing Body	942,608	931,102	1,002,143	2,958,945
Human Resources	1,030,821	1,771,888	1,982,180	2,976,215
Information Technology	13,035,749	12,030,555	15,735,013	17,971,126
Intergovernmental Relations	371	49	-	-
Internal Audit	249,026	326,862	449,504	444,572
Legal and Risk	55	1,039,620	1,174,155	1,605,797
Register of Deeds	4,089,469	5,031,801	6,343,181	6,056,448
Strategic Partnership Grants (Includes Arts & Culture)	1,186,428	1,688,063	1,747,363	2,068,699
Strategy and Innovation	1,418,699	1,306,499	1,404,274	1,402,067
Sustainability	-	480,477	532,528	579,470
Tax Assessment	3,322,079	3,304,551	3,561,579	4,012,319
Tax Collections	2,050,469	1,992,300	2,205,006	2,169,284
Nondepartmental	-	549,444	106,296	66,895
Reappraisal Reserve Fund	432,630	166,084	400,870	531,913
Register of Deeds Automation Fund	82,947	88,527	159,101	148,646
Register of Deeds Trust Fund	-	353,574	400,000	400,000
Internal Service Fund	33,491,691	38,467,246	41,700,465	41,075,693
Public Safety				
Emergency Services	15,322,919	16,532,425	15,899,764	20,141,970
Public Safety Training Center	591,474	657,212	755,740	1,161,610
911 Operations	-	-	5,460,710	6,268,761
Identification Bureau	1,716,746	1,955,076	2,039,046	2,228,079
Family Justice Center	523,310	434,385	474,403	505,591
Juvenile Crime Prevention Council	16,415	671,152	630,477	636,461
Justice Resource Support	1,019,576	1,809,959	2,436,585	2,762,433
Pre-trial Release	1,071,666	1,034,010	1,082,358	1,551,299
Public Safety Interoperability Partnership	1,226,970	1,266,447	1,345,372	1,442,663
Detention Center	18,046,840	17,782,930	21,532,459	21,126,327
Sheriff's Office	21,058,682	21,118,136	23,210,036	24,629,280
Nondepartmental	-	1,033,526	(175,983)	137,851
Special Taxing Districts Fund (Fire)	32,568,871	34,997,389	42,241,373	46,814,144
Emergency Telephone System Fund	737,003	1,005,805	1,269,343	1,288,426
BCAT & Sheriff Forfeitures Fund	168,693	256,265	271,681	230,000
Inmate Commissary Fund	486,663	274,472	483,983	445,965
Human Services				
Animal Services	1,176,747	1,437,022	1,511,246	1,480,824
Behavioral Health	1,545,733	856,478	839,579	600,000
Community Contracts	-	-	-	-
Direct Assistance	8,023,241	8,352,275	11,061,042	9,982,325
Division of Social Services	51,809,688	51,709,305	53,993,953	56,370,941
Public Health	20,801,819	22,222,613	26,183,843	23,794,883
Veterans Service	388,780	399,716	402,183	418,511
Nondepartmental	-	1,114,790	348,967	(1,002,979)
Transportation Fund	4,585,490	3,624,670	6,330,276	4,817,803
Representative Payee Fund	-	356,914	500,000	600,000

Economic & Physical Development

Economic Development	2,500,109	2,011,070	5,302,676	1,665,000
Permits & Inspections	2,430,243	2,459,347	2,792,156	2,804,682
Planning	2,006,901	1,896,094	2,492,236	3,132,827
Agriculture and Land Resources	624,399	569,105	759,628	849,930
Cooperative Extension	406,865	396,955	475,774	486,651
Nondepartmental	-	102,122	(1,919)	(111,337)
Occupancy Tax Fund	20,782,158	27,242,169	41,000,000	46,000,000
Woodfin PDF Fund	628,879	742,800	778,450	813,450
Solid Waste Fund	8,638,904	10,223,771	12,740,210	13,280,413

Cultural & Recreational

Arts, Museum & History (Moved to Strategic Partnerships)	100,000	-	-	-
Library	5,755,570	5,729,113	6,662,230	7,560,793
Recreation Services	1,968,201	2,037,161	2,045,328	2,447,758
Nondepartmental	-	115,102	31,735	128,773

Education

AB Tech	7,075,600	7,075,600	7,275,600	7,728,142
Asheville City Schools	12,456,771	12,679,492	14,153,775	15,283,953
Buncombe County Schools	68,221,796	69,761,937	73,161,308	81,880,404
Child Care Centers	55,350	-	-	-
Education Support	377,342	239,000	494,000	514,000
Pre-K	2,578,248	2,467,059	3,751,985	3,820,349
Nondepartmental	-	-	-	-
Special Taxing Districts (School Suppl.)	-	14,555,506	16,000,000	17,250,000
School Fines and Forfeitures Fund	-	636,621	2,000,000	2,000,000

General Fund Interfund Transfers	5,988,718	5,383,872	23,046,598	9,084,190
General Fund Debt Service	74,549,667	19,716,538	20,388,805	19,066,043

Total	479,409,534	465,114,745	555,720,463	573,832,021
--------------	--------------------	--------------------	--------------------	--------------------

Note: Nondepartmental budgets presented above include appropriations for the Other Post Employment Benefit (OPEB) Trust Fund contribution, which are approved at the functional level, and functional budget tools like Contra-Expenses to account for lapsed salary. Actual/estimated OPEB contributions are accounted for in each department per auditor guidance.

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2022-2023

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Tax	240,309,247	45,934,569	-	-	286,243,816
Local Option Sales Tax	47,527,393	18,943,025	-	-	66,470,418
Intergovernmental	45,771,676	4,361,746	28,280	-	50,161,702
Other Taxes & Licenses	11,018,000	46,000,000	615,013	-	57,633,013
Permits & Fees	5,210,000	548,596	6,400	-	5,764,996
Sales & Services	17,858,468	-	11,269,958	2,575,792	31,704,218
Interfund Transfers	12,434,241	2,142,989	-	-	14,577,230
Bond Proceeds	-	-	-	-	-
Miscellaneous	1,605,804	2,008,869	95,000	34,887,598	38,597,271
Investment Earnings	550,000	50	-	-	550,050
Forfeitures	-	50,000	-	-	50,000
Appropriated Fund Balance	15,850,739	904,538	1,711,727	3,612,303	22,079,307
Total	398,135,568	120,894,382	13,726,378	41,075,693	573,832,021
Uses of Funds:					
Salaries And Benefits	171,243,588	44,315	4,251,980	543,232	176,083,115
Operating Expenditures	59,189,762	52,575,581	8,123,968	39,032,461	158,921,772
Program Support	134,542,876	63,541,605	-	-	198,084,481
Capital Outlay	4,509,109	894,085	320,430	-	5,723,624
Contingency	500,000	3,000,000	20,000	-	3,520,000
Debt Service	19,066,043	813,450	75,000	-	19,954,493
Transfers And Other Financing	9,084,190	25,346	935,000	1,500,000	11,544,536
Total	398,135,568	120,894,382	13,726,378	41,075,693	573,832,021

**Total Expenditures By Fund & Function
FY2023 Budget**

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

Fund	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General Fund	67,814,126	82,592,325	91,644,505	8,827,753	9,879,778	109,226,848
Occupancy Tax Fund	46,000,000	-	-	-	-	-
Reappraisal Reserve Fund	531,913	-	-	-	-	-
Emergency Telephone System Fund	-	1,288,426	-	-	-	-
Register of Deeds Automation Fund	123,300	-	-	-	-	-
Register of Deeds Trust Fund	400,000	-	-	-	-	-
Special Taxing Districts Fund	-	46,814,144	-	-	-	17,250,000
Transportation Fund	-	-	4,817,803	-	-	-
Woodfin PDF Fund	-	-	-	-	-	-
Forfeitures Fund	-	230,000	-	-	-	-
School Fines and Forfeitures Fund	-	-	-	-	-	2,000,000
Representative Payee Fund	-	-	600,000	-	-	-
Solid Waste Fund	-	-	-	12,270,413	-	-
Inmate Commissary Fund	-	445,965	-	-	-	-
Internal Service Fund	39,575,693	-	-	-	-	-
GRAND TOTAL	154,445,032	131,370,860	97,062,308	21,098,166	9,879,778	128,476,848

USE OF PROJECT FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Projects Fund				x		
School Capital Commission Fund						x
Grant Projects Fund	x	x	x	x	x	
AB Tech Capital Projects Fund						x
Public School ADM Sales Tax & Lottery Projects Fund						x
Capital Projects Fund	x	x	x	x	x	
Solid Waste Capital Projects Fund				x		

*Debt and Other Financing Sources Not Used

**DEPARTMENT & FUND MATRIX
FY2023 Budget**

SERVICE AREA Department	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Enterprise Fund	Special Revenue Funds	Enterprise Fund	Internal Service Fund	Total Nonmajor Funds	
General Government							
Budget	790,030	-	-	-	-	-	790,030
Community Engagement	654,618	-	-	-	-	-	654,618
PR & Communications	1,132,474	-	-	-	-	-	1,132,474
County Manager	1,251,951	-	-	-	-	-	1,251,951
Diversity, Equity, and Inclusion (DEI)	366,286	-	-	-	-	-	366,286
Elections	2,801,483	-	-	-	-	-	2,801,483
Finance	2,841,473	-	-	-	-	-	2,841,473
Fleet Services	4,563,103	-	-	-	-	-	4,563,103
General Services	10,580,447	-	-	-	-	-	10,580,447
Parking Services	520,424	-	-	-	-	-	520,424
Governing Body	2,958,945	-	-	-	-	-	2,958,945
Human Resources	2,976,215	-	-	-	-	-	2,976,215
Information Technology	17,971,126	-	-	-	-	-	17,971,126
Internal Audit	444,572	-	-	-	-	-	444,572
Legal and Risk	1,605,797	-	-	-	-	-	1,605,797
Register of Deeds	6,056,448	-	523,300	-	-	523,300	6,579,748
Strategic Partnership Grants	2,068,699	-	-	-	-	-	2,068,699
Strategy and Innovation	1,402,067	-	-	-	-	-	1,402,067
Sustainability	579,470	-	-	-	-	-	579,470
Tax Assessment	4,012,319	-	531,913	-	-	531,913	4,544,232
Tax Collections	2,169,284	-	-	-	-	-	2,169,284
Nondepartmental	66,895	-	-	-	-	-	66,895
Nondepartmental - Internal Service Fund	-	-	-	-	39,575,693	39,575,693	39,575,693
General Government Total	67,814,126	-	1,055,213	-	39,575,693	40,630,906	108,445,032
Public Safety							
Emergency Services	20,141,970	-	-	-	-	-	20,141,970
911 Operations	6,268,761	-	1,288,426	-	-	1,288,426	7,557,187
Public Safety Training Center	1,161,610	-	-	-	-	-	1,161,610
Identification Bureau	2,228,079	-	-	-	-	-	2,228,079
Family Justice Center	505,591	-	-	-	-	-	505,591
JCPC - Juvenile Crime Prevention Council	636,461	-	-	-	-	-	636,461
Justice Resource Support	2,762,433	-	-	-	-	-	2,762,433
Pre-trial Release	1,551,299	-	-	-	-	-	1,551,299
Public Safety Interoperability Partnership (PSIP)	1,442,663	-	-	-	-	-	1,442,663
Detention Center	21,126,327	-	-	445,965	-	445,965	21,572,292
Sheriff's Office	24,629,280	-	230,000	-	-	230,000	24,859,280
Nondepartmental	137,851	-	-	-	-	-	137,851
Nondepartmental - Volunteer Fire Districts	-	-	46,814,144	-	-	46,814,144	46,814,144
Public Safety Total	82,592,325	-	48,332,570	445,965	-	48,778,535	131,370,860
Human Services							
Animal Services	1,480,824	-	-	-	-	-	1,480,824
Behavioral Health	600,000	-	-	-	-	-	600,000
Direct Assistance	9,982,325	-	-	-	-	-	9,982,325
Division of Social Services	56,370,941	-	600,000	-	-	600,000	56,970,941
Public Health	23,794,883	-	-	-	-	-	23,794,883
Veterans Service	418,511	-	-	-	-	-	418,511
Nondepartmental	1002979	-	-	-	-	-	1002979
Nondepartmental - Transportation	-	-	4,817,803	-	-	4,817,803	4,817,803
Human Services Total	91,644,505	-	5,417,803	-	-	5,417,803	97,062,308
Economic & Physical Development							
Economic Development	1,665,000	-	-	-	-	-	1,665,000
Permits & Inspections	2,804,682	-	-	-	-	-	2,804,682
Planning	3,132,827	-	-	-	-	-	3,132,827
Agriculture and Land Resources	849,930	-	-	-	-	-	849,930
Cooperative Extension	486,651	-	-	-	-	-	486,651
Solid Waste	-	12,270,413	-	-	-	-	12,270,413
Nondepartmental	111337	-	-	-	-	-	111337
Nondepartmental - Occupancy Tax	-	-	46,000,000	-	-	46,000,000	46,000,000
Economic & Physical Development Total	8,827,753	12,270,413	46,000,000	-	-	46,000,000	67,098,166
Cultural & Recreational							
Library	7,560,793	-	-	-	-	-	7,560,793
Recreation Services	2,447,758	-	-	-	-	-	2,447,758
Nondepartmental	128773	-	-	-	-	-	128773
Cultural & Recreational Total	9,879,778	-	-	-	-	-	9,879,778
Education							
AB Tech	7,728,142	-	-	-	-	-	7,728,142
Asheville City Schools	15,283,953	-	17,750,000	-	-	17,750,000	33,033,953
Buncombe County Schools	81,880,404	-	1,500,000	-	-	1,500,000	83,380,404
Education Support	514,000	-	-	-	-	-	514,000
Pre-K	3,820,349	-	-	-	-	-	3,820,349
Education Total	109,226,848	-	19,250,000	-	-	19,250,000	128,476,848
Interfund Transfers	9,084,190	935,000	25,346	-	1,500,000	1,525,346	11,544,536
Debt Service	19,066,043	75,000	813,450	-	-	813,450	19,954,493
GRAND TOTAL	398,135,568	13,280,413	120,894,382	445,965	41,075,693	162,416,040	573,832,021

Fund Balance Analysis

General Fund

	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$351,091,618	\$375,099,720	\$382,284,829
Total Expenditures	332,225,684	368,936,455	398,135,568
Revenues Over (Under) Expenditures	18,865,934	6,163,265	(15,850,739)
Fund Balance, Beginning As Restated	97,785,077	116,651,011	122,814,276
Fund Balance, End of Year	116,651,011	122,814,276	106,963,537

*The General Fund appropriated fund balance for FY2023 is \$15,829,182. The prior year's amended appropriated fund balance of \$27,509,239 is a little misleading as \$15,172,602 was mandated by policy as a transfer to the Capital Fund; a more realistic figure is, therefore, \$12,296,580. For that reason, the fund balance amount is not as substantial of change as it would otherwise be. Comparatively, that's 3.2% in FY2022 and 4% in FY2023.

Other Governmental Funds

	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$84,021,190	\$110,374,831	\$119,989,844
Total Expenditures	84,065,420	108,510,216	120,894,382
Revenues Over (Under) Expenditures	(44,230)	1,864,615	(904,538)
Fund Balance, Beginning As Restated	4,904,942	4,860,712	6,725,327
Fund Balance, End of Year	4,860,712	6,725,327	5,820,789

*The Other Governmental Funds combined appropriated fund balance for FY2023 is \$904,528. This is a reduction compared to the prior year's amended fund balance appropriation of \$1,017,598.

Solid Waste Enterprise Fund

	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$11,985,853	\$11,744,970	\$11,654,607
Total Expenditures	10,223,771	11,491,121	13,280,413
Revenues Over (Under) Expenditures	1,762,082	253,849	(1,625,806)
Reconciling Items - Full Accrual Basis	(2,435,406)	-	-
Fund Balance, Beginning As Restated	29,415,754	28,742,430	28,996,279
Fund Balance, End of Year	28,742,430	28,996,279	27,370,473

*The Solid Waste Fund appropriated fund balance for FY2022 is \$1,625,806. This is slightly more than with the prior year's amended fund balance appropriation of \$1,306,000 to account for capital needs in FY2023.

Other Enterprise Fund

	2020/21 Actual	2021/22 Estimated	2022/23 Budget
Total Revenues	\$412,537	\$466,922	\$360,044
Total Expenditures	274,473	351,844	445,965
Revenues Over (Under) Expenditures	138,064	115,078	(85,921)
Reconciling Items - Full Accrual Basis	17,719	-	-
Fund Balance, Beginning As Restated	714,130	869,913	984,991
Fund Balance, End of Year	869,913	984,991	899,070

*The Inmate Commissary Fund appropriated fund balance for FY2023 is \$85,921. This is more than the prior year's amended fund balance appropriation of \$0.

Qualification of Changes in Fund Balance

Fund Balance is created from excess revenues over expenditures. North Carolina's Local Government Commission recommends an available fund balance of at least 8% of expenditures. This represents approximately one month's average expenditures. However, most cities and counties need to maintain a higher percentage so they will have enough fund balance on hand to quickly respond to emergencies or other unforeseen expenditures. Buncombe County's reserve policy requires an unallocated General Fund balance of 15% of total actual expenditures and transfers out. This reserve policy allows Buncombe County to plan for contingencies and maintain good standing with rating agencies. To view the policy in its entirety, see the *Supplemental Information* section.

Only the Solid Waste and Other Enterprise Funds are within a 10% change. Both the General and Other Governmental statements show changes larger than 10% of existing fund balance, at 13% and 15%, respectively.

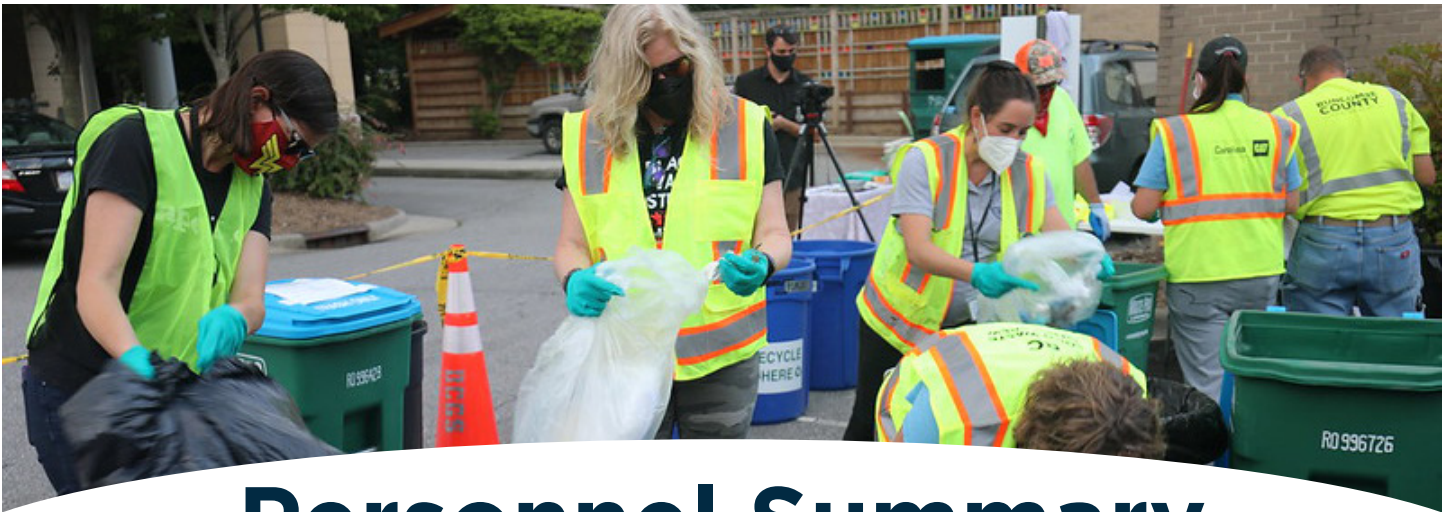
In the General Fund, the appropriation of fund balance is largely driven by three factors: decreased revenue projections (specific to some departments), a compensation increase that began in very late FY2022, and a significant single year increase in headcount. The trend in underspending was considered in allowing this large of a fund balance figure. Moreover, the tax rate may be changed in upcoming years in response to commitments made to the community.

In the Other Funds group, the 911 Fund expects to pay for a backup center, a capital project, as listed in the *CIP*. This large expenditure drives up the use percentage of fund balance for this fund group substantially. More importantly, most funds in this group lack any fund balance, so use of any fund balance is likely to mean a more than 10% change.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances			
Fund Balance at June 30, 2022			
<u>Unrestricted Fund Balance</u>	=	<u>97,143,069</u>	= 26.3%
<u>Expenditures & Operating Transfers Out</u>		<u>368,936,455</u>	
Audited (Actual) Fund Balances			
Fund Balance at June 30, 2021			
<u>Unrestricted Fund Balance</u>	=	<u>90,979,804</u>	= 27.4%
<u>Expenditures & Operating Transfers Out</u>		<u>332,225,684</u>	
Fund Balance at June 30, 2020			
<u>Unrestricted Fund Balance</u>	=	<u>72,277,823</u>	= 22.4%
<u>Expenditures & Operating Transfers Out</u>		<u>323,316,975</u>	
Fund Balance at June 30, 2019			
<u>Unrestricted Fund Balance</u>	=	<u>71,987,923</u>	= 23.2%
<u>Expenditures & Operating Transfers Out</u>		<u>310,741,017</u>	
Fund Balance at June 30, 2018			
<u>Unrestricted Fund Balance</u>	=	<u>65,254,867</u>	= 21.5%
<u>Expenditures & Operating Transfers Out</u>		<u>303,975,456</u>	
Fund Balance at June 30, 2017			
<u>Unrestricted Fund Balance</u>	=	<u>55,077,284</u>	= 18.4%
<u>Expenditures & Operating Transfers Out</u>		<u>299,505,024</u>	
Fund Balance at June 30, 2016			
<u>Unrestricted Fund Balance</u>	=	<u>53,546,310</u>	= 17.4%
<u>Expenditures & Operating Transfers Out</u>		<u>308,171,092</u>	
Fund Balance at June 30, 2015			
<u>Unrestricted Fund Balance</u>	=	<u>52,227,130</u>	= 17.9%
<u>Expenditures & Operating Transfers Out</u>		<u>291,484,141</u>	
Fund Balance at June 30, 2014			
<u>Unrestricted Fund Balance</u>	=	<u>50,653,976</u>	= 18.3%
<u>Expenditures & Operating Transfers Out</u>		<u>277,479,026</u>	
Fund Balance at June 30, 2013			
<u>Unrestricted Fund Balance</u>	=	<u>51,667,642</u>	= 19.8%
<u>Expenditures & Operating Transfers Out</u>		<u>261,543,123</u>	
Fund Balance at June 30, 2012			
<u>Unrestricted Fund Balance</u>	=	<u>50,245,779</u>	= 19.4%
<u>Expenditures & Operating Transfers Out</u>		<u>258,564,991</u>	



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	251	258	280	9%
Public Safety	618	640	703	10%
Human Services	572	567	572	1%
Economic & Physical Development	44	49	58	18%
Culture & Recreation	80	98	105	7%
Total General Fund	1,565	1,612	1,718	7%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,565	1,612	1,718	7%
Enterprise Funds	38	39	42	8%
Internal Service Fund	3	4	4	0%
Grant Projects Fund	17	29	38	31%
Total All Funds	1,623	1,684	1,802	7.0%

*Current Year count refers to beginning FY2022 count.

➤ General Fund

For FY2023, 60 new positions will be added, in addition to 47 positions added mid-year FY2022, and two (2) positions that will move from temporary status to regular. One (1) position was moved to the Grants Fund during the year. Two (2) positions were closed in order to reclass other positions to full-time.

➤ Enterprise Funds

For FY2023, Solid Waste will add three (3) new positions.

➤ Grant Projects Fund

Eight (8) positions were added mid-year for grants and one (1) was transferred from the General Fund.

General Fund Staffing

General Government

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	9	9	9	0%	
County Manager	5	6	6	0%	The Chief Equity and Human Rights Officer was moved to the DEI Department. A new Administrative Coordinator was added.
Legal and Risk	6	7	9	29%	A Safety, Preparedness, and Recovery Officer was added mid-year. A new Senior Attorney was added.
Strategic Partnership Grants	2	2	4	100%	A new Grant Manager and a new Grant Officer were added.
Sustainability	1	1	2	100%	A new Project Manager was added.
PR & Communications	5	6	9	50%	2 new Information and Communication Specialists were added and a new Website Administrator was added.
Community Engagement	3	3	3	0%	
Human Resources	12	13	17	31%	A new Recruiter, HRIS Analyst, HR Technician II and Employee Engagement Lead were added.
Diversity Equity & Inclusion (DEI)	0	0	3		The Chief Equity and Human Rights Officer was moved to this department. 2 Equity and Inclusion Specialists were added.
Finance	18	19	20	5%	A new Procurement Specialist was added.
Tax Assessor	30	31	32	3%	A new Property Appraiser was added.
Tax Collections	13	13	13	0%	
Board of Elections	8	9	11	22%	A new Training Program Coordinator and a new Recruitment Program Coordinator were added.
Register of Deeds	17	17	17	0%	
Budget	5	5	5	0%	
General Services	39	39	40	3%	A new Project Manager was added.
Fleet Services	7	7	7	0%	
Information Technology	60	59	61	3%	2 new Radio System Analysts were added.
Internal Audit	2	3	3	0%	
Strategy and Innovation	9	9	9	0%	
Total General Government	251	258	280	8.5%	

Public Safety

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	13	14	14	0%	2 Coordinators were moved to Pre-Trial mid-year. 2 new Coordinators were added (previously grant funded; start dates October 1 and January 1).
Family Justice Center	1	1	1	0%	
Pre-trial Release	13	15	17	13%	2 Coordinators were moved from Justice Resource Support mid-year.
Sheriff	216	221	226	2%	A new Deputy, a new Detective, and a new Forensic Service Technician were added. 3 positions were unfunded. 2 positions moved from Detention Center.
Detention Center	199	202	198	-2%	A position moved to the Grants Fund. 4 positions were unfunded and 1 position was closed. 2 positions moved to Sheriff.
Central Data Entry/ID Bureau	21	21	22	5%	A new ID Technician was added.
Public Safety Interoperability Partnership	7	7	7	0%	
Emergency Services	144	155	135	-13%	911 Operations is now its own department. 19 positions were added mid-year. 5 new Paramedics, 3 new Community Paramedics, a new Quality Assurance Officer, a new Emergency Management Specialist, and a new Assistant Fire Marshal were added.
911 Operations	0	0	79		This department is previously was within Emergency Services. 24 positions were added mid-year. 4 new Telecommunicators and a new Telecommunicator Supervisor were added.
Public Safety Training Center	4	4	4	0%	
Total Public Safety	618	640	703	9.8%	

Economic & Physical Development

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	16	19	26	37%	3 Community Development positions were added mid-year. A new Planner II, 2 new Planner III's, and a new Stormwater Technician were added.
Permits & Inspections	22	23	24	4%	A new Code Enforcement Officer was added.
Cooperative Extension*	0	0	0	0%	
Agriculture and Land Resources	6	7	8	14%	A new Soil Conservationist was added.
Total Economic & Physical Development	44	49	58	18%	

Cultural & Recreational

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	68	86	91	6%	2 Library Assistants were reclassified from Temporary to Permanent. A new Library Specialist, a new Librarian II, and a new Cataloguer were added.
Parks, Greenways & Recreation	12	12	14	17%	A new Recreation Program Assistant and a new Park Ranger were added.
Total Cultural & Recreational	80	98	105	7%	

Human Services

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	116	121	130	7%	This count has been adjusted to more accurately reflect the split of some positions between the two main Human Service areas. One position was removed mid-year to make another full time. A new Environmental Health Specialist and a new Quality Assurance Manager were added.
Social Services	456	446	442	-1%	This count has been adjusted to more accurately reflect the split of some positions between the two main Human Service areas. A new Social Worker, a new Income Maintenance Caseworker, a new Program Manager, and a new Administrative Support Associate were added.
Total Human Services	572	567	572	1%	

*For positions, Social Services includes Veterans Service. Other Cost centers do not include personnel.

Other Funds Staffing

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Solid Waste	36	37	40	8%	A new Maintenance Technician, a new Heavy Equipment Operator, and a new Environmental Enforcement Specialist were added.

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Inmate Commissary	2	2	2	0%	

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Internal Service Fund	3	4	4	0%	

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Grant Projects Fund	17	29	38	31%	A grant position was moved from the General Fund. 8 grant positions were created mid-year.

*Not reported: Air Quality (Component Unit)

Financial Outlook

Buncombe County's Budget Office maintains a financial outlook for the General Fund. This allows the County to:

1. Evaluate the long-term sustainability of the annual operating budget
2. Provide a starting point for future decision-making
3. Identify the balance between potential spending needs and projected revenues

The trends and processes described below provide the foundation for this outlook.

Strategic Planning

The Buncombe County Board of Commissioners embarked on a strategic planning process in early FY2020 and finalized the new strategic plan in FY2021. *Buncombe 2025*, powered by foresight, is a strategic plan to move our County forward. The plan adopts the County's vision, mission, values, and strategic pillars, which include:

- **Our Vision:** Buncombe County is a caring community in harmony with its environment where citizens succeed, thrive, and realize their potential.
- **Our Mission:** We promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life. We provide effective and efficient government our citizens can trust. We deliver needed service through a responsive workforce committed to excellence, integrity, and teamwork.
- **Our Values:** Respect | Integrity | Collaboration | Honesty | Equity
- **Community Focus Areas**
 - Educated & Capable Community
 - Environmental & Energy Stewardship
 - Resident Well-Being
 - Vibrant Economy
- **Foundational Focus Areas**
 - Equity
 - Operational Excellence
 - Resources

The *Buncombe 2025* strategic plan (see *Appendix R*) includes specific goals associated with each focus area. Throughout FY2021, all County departments developed Departmental Business Plans, which connect each department's operations with the *Buncombe 2025* strategic plan. The business plans allow departments to focus on a longer-term planning window, along with improved monitoring and evaluation.

Economic Conditions

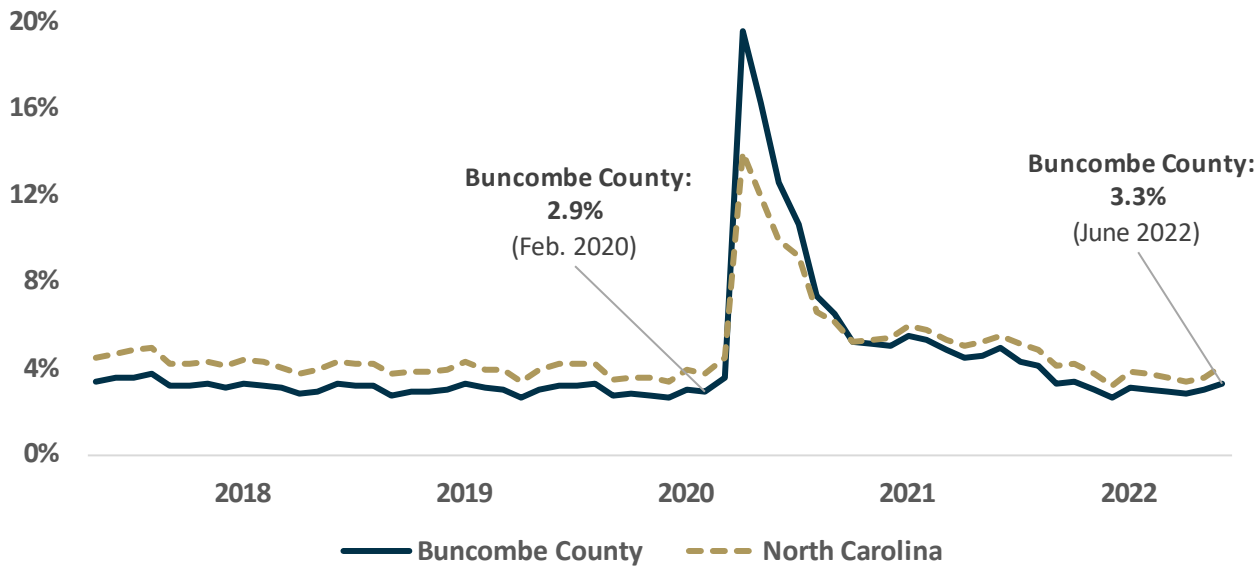
All financial forecasts include an element of uncertainty. Present times are no exception, amid the ongoing economic impacts from the COVID-19 pandemic, the war in Ukraine, and a global supply chain shortage, among other disruptions. The Budget Office included a degree of conservatism in all forecasts and was mindful of the unpredictability of current times throughout the FY2023 budget development process. This disciplined mindset assists County leadership in mitigating risk and helps maintain Buncombe County's long-term fiscal stability.

EMPLOYMENT

Over the first half of the 2022 calendar year, Buncombe County unemployment rate has steadily fallen to near pre-pandemic levels, with a rate of 3.3% as of June 2022 compared to 2.9% in February 2020, as the County continues to recover from the impacts of the COVID-19 pandemic. The unemployment rate for the County has remained lower than that of North Carolina since

November 2020, following pre-pandemic trends. During the first several months of the COVID-19 pandemic, that relationship was flipped, largely due to the pandemic’s significant effects on tourism and the County’s higher reliance thereon, relative to the rest of the state, with Buncombe County seeing a peak unemployment rate of 19.5% in April 2020 relative to 13.9% for the state.

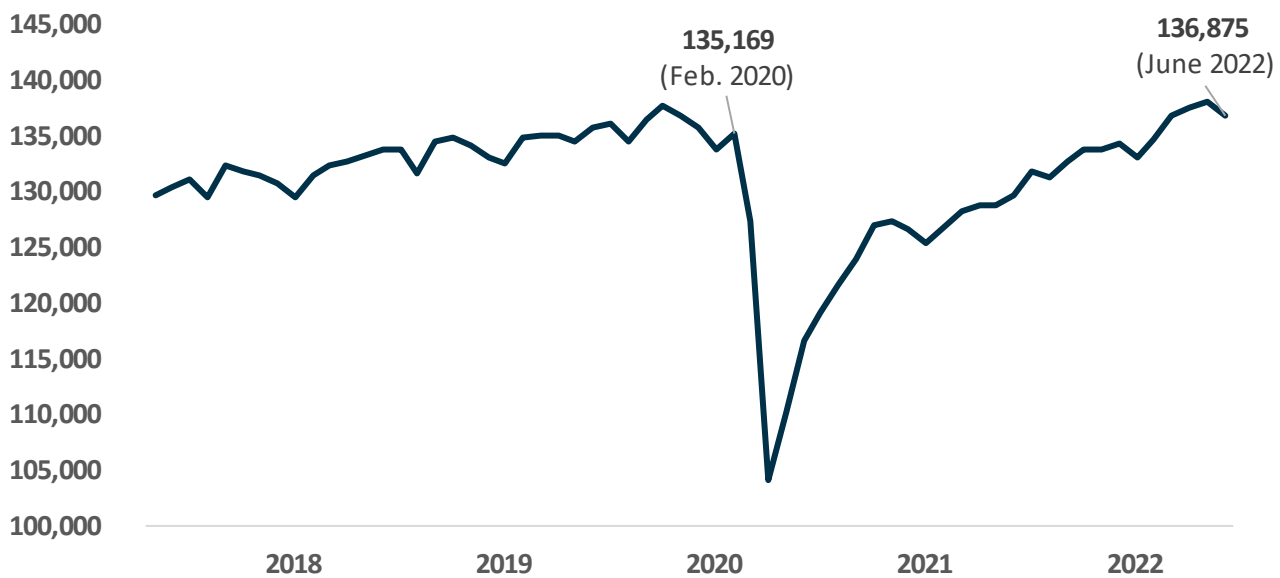
Figure 1. Unemployment Rate, Monthly, Past Five Years as of June 2022, Buncombe County and North Carolina



Source: U.S. Bureau of Labor Statistics, 2022.

The number of jobs in the County has also rebounded above pre-pandemic levels, after a deep trough during the spring of 2020. Between February 2020 to April 2020, the County lost around 31,000 jobs due to impacts from the pandemic, from around 135,000 jobs in February 2020 to around 104,000 in April 2020. As of June 2022, the number of employed persons in the County is 136,875, around 1,700 jobs above the pre-pandemic levels in February 2020.

Figure 2. Number of Employed Persons, Monthly, Past Five Years as of June 2022, Buncombe County

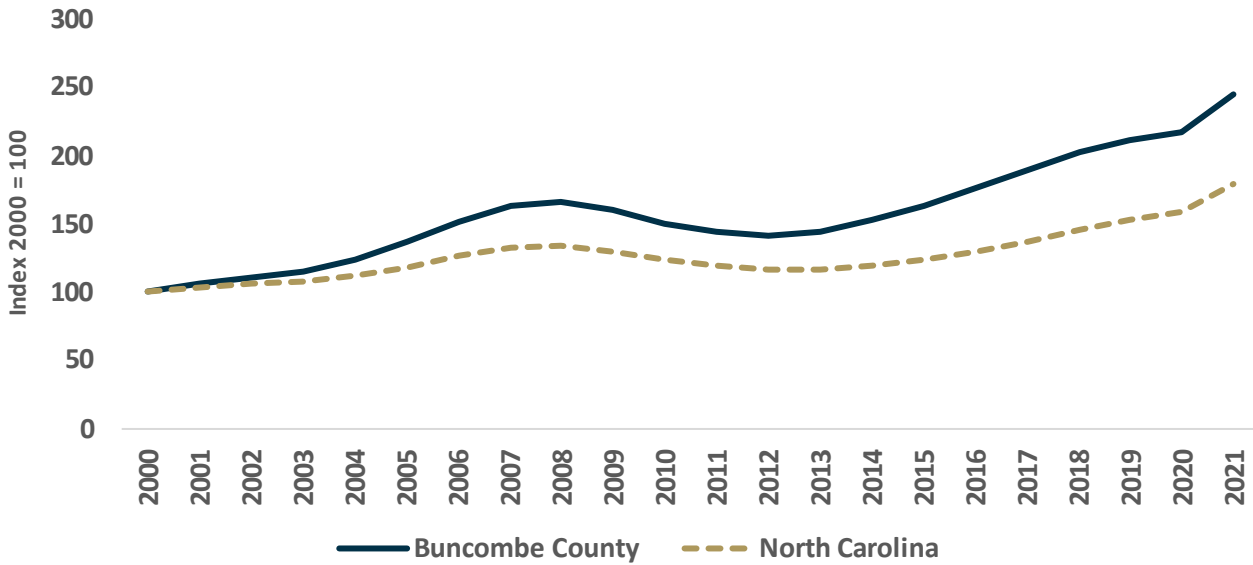


Source: U.S. Bureau of Labor Statistics, 2022.

HOUSING

The *Buncombe 2025* strategic plan includes several goals associated with economic mobility and affordable housing, which in part, look to address a growing concern of increasing housing costs and low housing supply. In 2021, the Federal Housing Finance Agency (FHFA) house price index for Buncombe County grew 13% from 2020, far above the ten-year annual average of 4% from 2011-2020. As of June 2022, since 2000 the FHFA house price index for Buncombe County has grown around 37% more than the FHFA house price index of North Carolina. The FHFA house price index is a broad measure of the movement of single-family house prices at a variety of geographic levels and tracks average price changes in sales or refinancings on the same properties. The below chart tracks the FHFA house price index growth for Buncombe County and the state based on an index value of 100 starting in 2000.

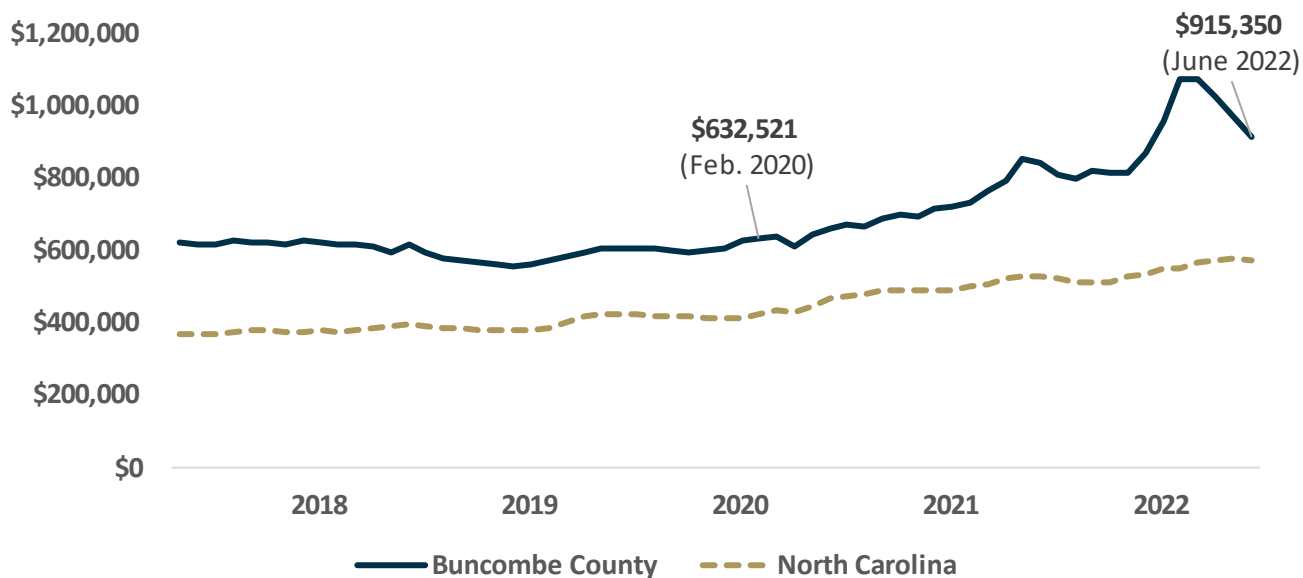
Figure 3. Federal Housing Finance Agency House Price Index, Annual, 2002-2021, Buncombe County and North Carolina



Source: U.S. Federal Housing Finance Agency, 2022.

Average listing prices for Buncombe County have risen significantly since the onset of the pandemic in early spring of 2020. As of June 2022, the average listing price in the County is around \$915,000 compared with an average listing price of around \$632,000 in February 2020. Like the FHFA house price index, average listing prices in the County are significantly higher than that of the State overall.

Figure 4. Average Listing Price, Monthly, Past Five Years as of June 2022, Buncombe County



Source: Realtor.com, 2022; Federal Reserve Bank of St. Louis, 2022.

Housing inventory has also fallen significantly since the beginning of the pandemic. The number of active listings in the County has nearly halved between February 2020 to June 2022 from 900 active listings to 485 active listings, respectively.

Figure 5. Active Listing Count, Monthly, Past Five Years as of June 2022, Buncombe County



Source: Realtor.com, 2022; Federal Reserve Bank of St. Louis, 2022.

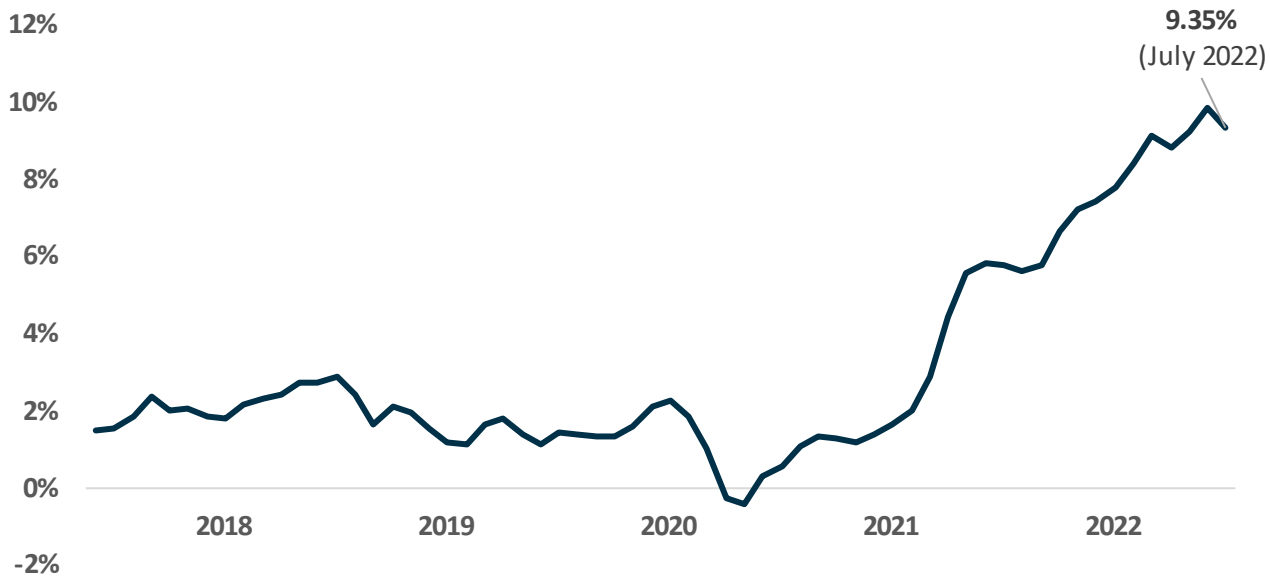
Along with increasing housing costs and low housing supply, it is important to note that, as of 2020, 47.0% of Buncombe renters and 19.6% of Buncombe homeowners can be categorized as being housing cost burdened.¹ The U.S. Department of Housing and Urban Development defines cost-burdened households and individuals as those who pay 30% or more of their income for housing and who may have difficulty affording necessities such as food, clothing, transportation, and medical care.

¹ U.S. Census Bureau; American Community Survey, 2020 ACS 5-Year Estimates, Tables B25070 & B25091

INFLATION

While employment in County has rebounded from the significant impacts of the pandemic in spring of 2020, the region has continued to feel the impacts of shocks to the global economy, such as the war in Ukraine as well as major supply chain disruptions and shortages. These shocks coupled with strong demand for goods from the re-opening of the economy has seen significant price growth both nationally and regionally. Growth in the Consumer Price Index for All Urban Consumers in the South Region of the U.S. rose 9.35% from July 2021 to July 2022. In response to this significant inflation growth, the Federal Reserve has begun to raise interest rates, in hopes of slowing down consumer activity.

Figure 6. Annual Inflation Rate, Monthly, Past Five Years as of June 2022, CPI-U South Region



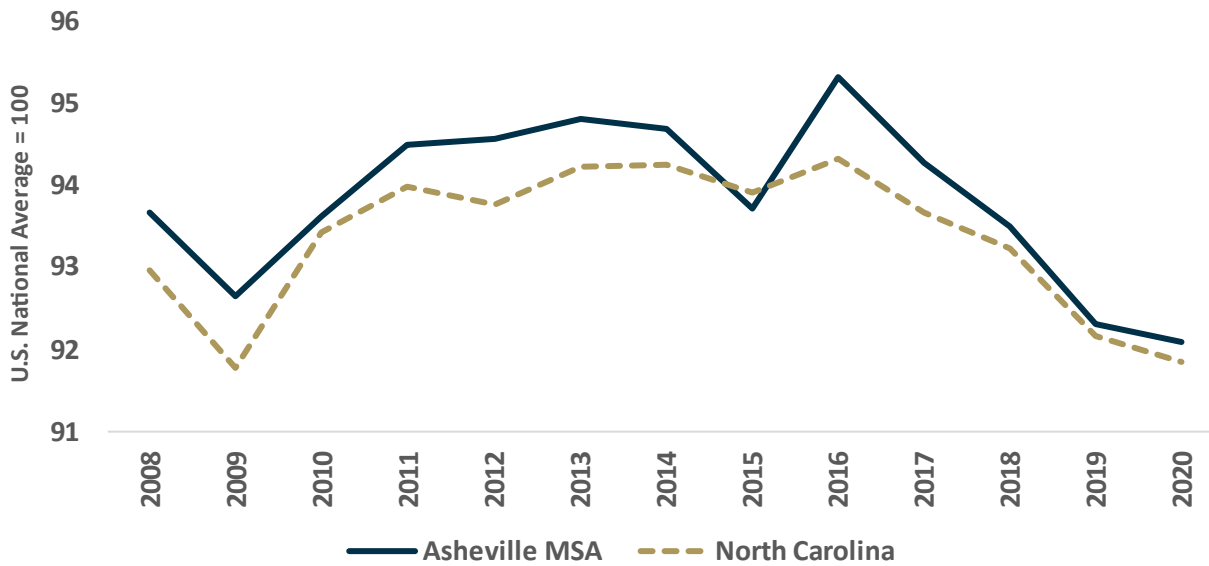
Source: U.S. Bureau of Labor Statistics, 2022.

With inflation and rising interest rates, there is growing risk of a recession for the U.S. economy heading into FY2023 and it will be important for the Budget Office to continue to monitor indicators of economic activity throughout the fiscal year and beyond.

COST OF LIVING

Looking at cost of living, as of 2020, the regional price parity, an indicator of the cost of living in a geographic region with a value of 100 representing the U.S. national average, of the Asheville Metropolitan Statistical Area (MSA) was 92.1 - less than the U.S. national average by 7.9%. As a note, the Asheville MSA includes Buncombe, Henderson, Madison, and Transylvania counties. North Carolina's regional price parity of 91.8 was also less than the U.S. national average. Comparing the two, the Asheville MSA has a higher cost of living than the NC average by 0.3 percentage points. The Asheville MSA regional price parity has decreased annually since a high in 2016 of 95.3, meaning the cost of living in the Asheville area, relative to the entire U.S., has steadily lowered since 2016.

Figure 7. Regional Price Parity, Annual, 2008-2020, Asheville MSA and North Carolina



Source: U.S. Bureau of Economic Analysis, 2022.

Financial Forecast

Revenue Assumptions

We anticipate moderate growth in the property tax base over the next few years. The Buncombe County Tax Department completed the 2021 property reappraisal, with results reflected in the FY2022 General Fund budget. Countywide real property values increased by approximately 21% vs. 2017 assessments, resulting in a revenue-neutral tax rate of 46.8 cents for Buncombe County compared to the FY2021 tax rate of 52.9 cents. In FY2022, the County tax rate was decreased by 4.1 cents to 48.8 cents, resulting in a tax rate 2 cents higher than the revenue-neutral tax rate of 46.8 cents.

The FY2023 tax rate is maintained at 48.8 cents, while growth in property values is projected at 2.4% for FY2023. For financial projection purposes, this property tax rate is carried into FY2024 and FY2025. The FY2024 and FY2025 projection includes an estimated growth rate in property values of 5.0% for both years given the strength of the current housing market and trends in property tax revenue collection.

Sales tax growth far exceeded expectations in FY2022. The Budget Office budgeted a 1% annual decline in sales tax revenue, whereas actual sales tax revenue reached 14.2% growth by year end. This reversal is due to stronger than expected consumer spending likely stemming from the re-opening of the economy and general economic recovery from the COVID-19 pandemic. The FY2023 budget includes a 10% growth assumption above the FY2022 year-end sales tax revenue. The financial outlook includes 6% growth into FY2024 and 4.5% growth into FY2025.

Intergovernmental revenue is expected to grow at 2.0% each year, based on recent trends. Other areas of revenue are expected to grow at 5%, again based on recent trends. Investment earnings are expected stay flat in FY2024 and FY2025, given the uncertainty around inflation and interest rate growth.

Categorization & Structural Balance

In FY2022 and continuing into FY2023 budget development process, the Budget Office worked with County management and the Board of Commissioners to emphasize the following three categories of expenditures:

- Foundational recurring

- Strategic plan priorities (recurring)
- Foundational one-time

This emphasis allows leadership to assess the County’s budget for structural balance, whereby one-time revenues (including appropriated fund balance) do not exceed one-time expenditures. The County is working towards achieving structural balance, both in the financial outlook, which projects the use of fund balance, and in practice, which historically shows a limited actual use of fund balance.

Throughout the FY2023 budget development process, the Budget Office presented a summarized financial outlook (Figure 8) to County management and the Board of Commissioners. As shown in the column *FY2023 Adopted*, the FY2023 budget includes \$5.2 million in *Foundational One-time* expenditures but appropriates \$25.4 million in fund balance. This indicates the FY2023 adopted budget is not structurally balanced. However, it should be noted that \$9.5 million of the \$25.4 million fund balance appropriation was transferred to the County Capital Projects Fund due to the County’s policy that any unreserved, undesignated fund balance above 20% be transferred to that fund.

The FY2024 projection lowers the gap between fund balance appropriation and one-time expenditures from \$20.2 million in FY2023 to \$4.3 million. The Budget Office will continue to use this approach as a cornerstone in future year budget development.

Figure 8. Buncombe County Summarized Financial Outlook

Category (in Millions)	FY2021 Actual	FY2022 Amended	FY2022 Actual	FY2023 Adopted	FY2024 Projected	FY2025 Projected
Revenue	(\$351.0)	(\$361.8)	(\$376.5)	(\$382.3)	(\$395.0)	(\$412.7)
Property Tax	(\$219.8)	(\$233.3)	(\$236.6)	(\$240.3)	(\$252.6)	(\$265.3)
All Other Revenue	(\$131.2)	(\$128.5)	(\$139.9)	(\$142.0)	(\$142.4)	(\$147.4)
Expenditures	\$332.1	\$389.9	\$368.7	\$407.7	\$405.1	\$413.6
Foundational Recurring	\$321.3	\$355.1	\$338.8	\$378.0	\$384.6	\$393.0
Strategic Plan Priorities	\$8.4	\$14.4	\$10.6	\$14.9	\$14.6	\$14.8
Foundational One-time	\$2.4	\$4.5	\$3.3	\$5.2	\$5.9	\$5.9
<i>Fund Balance Policy: Capital Fund Transfer*</i>	\$0.0	\$16.0	\$16.0	\$9.5	\$0.0	\$0.0
Fund Balance Change (Budgetary Appropriation)	\$18.9	(\$28.1)	\$7.8	(\$25.4)	(\$10.2)	(\$0.9)
Fund Balance (% of Expenditures)	27.5%	16.2%	26.9%	18.5%	15.7%	15.2%
Property Tax Rate	52.9 ¢	48.8 ¢	48.8 ¢	48.8 ¢	48.8 ¢	48.8 ¢

*Note: As of FY21, the County has adopted a policy that any unreserved, undesignated fund balance above 20% will be transferred to the County’s Capital Projects Fund. For FY2023, this amount is estimated based on year-end FY2022 actuals.

FOUNDATIONAL RECURRING – EXPENDITURE ASSUMPTIONS

The *Foundational Recurring* category reflects foundational expenditures that are recurring in nature. This includes employee salaries and benefits, operating expenditures, some program support, such as K-12 education funding, debt service, and recurring transfers out.

Salaries and Benefits. Employee wages are adjusted annually based on the CPI-W. Recent cost of living adjustments (COLAs) included 4.69% in FY2023, 1.45% in FY2022, and 2.31% in FY2021. Given recent inflation trends, salaries and benefits are expected to grow at 8.0% in FY2024, given expected future COLA increases along with impacts from new positions added in FY2023 - many

of which had start dates staggered throughout the year - and tapering off to 2.25% in FY2025. This includes future COLAs and increases in benefits costs.

In recent years, the County has underspent its salaries and benefits budget due to vacancies and a competitive job market. For FY2022, the County spent around 95% of its salaries and benefits budget. For the FY2024 budget process, the Budget Office will be looking to right-size the salaries and benefits budget to actual spending patterns within the County. To reflect this effort in this outlook, for FY2024 projections, rather than starting with the FY2023 salaries and benefits budget and applying our FY2024 growth assumption, FY2024 projections are built off FY2022 actuals adjusted with the FY2023 COLA plus costs for new FY2023 positions, with the FY2024 growth assumption then subsequently applied.

Operating Expenditures. We will evaluate current operating levels over the outlook period and assess for areas of necessary expansion or identify areas for savings. Like salaries and benefits, for the FY2024 budget process, the Budget Office will also be looking to right-size operating expenditures due to historical underspending. To reflect this effort, the financial outlook projects a decrease of 0.5% in operating expenditures in FY2024 and no growth in FY2025.

Program Support. Program support expenditures consist primarily of education support, including K-12 education at Asheville City Schools and Buncombe County Schools and community college education at AB-Tech, and Health and Human Services (HHS) programs. We project 5.0% annual growth in these categories in FY2024 and in FY2025, given impacts from implementing anticipated cost-of-living pay increases for education staff during this period.

Debt Service. Debt is issued primarily to acquire or construct capital assets. Each year, the County prepares and adopts a 5-year Capital Improvement Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP also identifies all debt-funded projects and the related debt service impact covering at least five years. A closer look at General Fund Debt Service is presented in the Debt Service section.

Transfers Out - Recurring. Two transfers out are recurring in nature: the annual contribution to the Mountain Mobility Transportation Fund and the annual transfer to the Reappraisal Reserve Fund. The transfer for Mountain Mobility reflects the County's contribution for County transportation services. This is an ongoing and recurring commitment. The transfer for the Reappraisal Reserve Fund reflects the County's desire to spread reappraisal costs over the multi-year reappraisal cycle.

STRATEGIC PLAN PRIORITIES (RECURRING) - EXPENDITURE ASSUMPTIONS

The *Strategic Plan Priorities (Recurring)* category reflects programs and funding directly tied to the *Buncombe 2025* strategic focus areas. These initiatives could be considered one-time expenditures. However, given the annual commitment towards these goals, we have classified these expenditures as recurring and work to fund them with recurring revenue streams. This section of the expenditure outlook reflects planned commitments in the following areas:

- Affordable Housing
- Conservation Easements
- Early Childhood Education
- Economic Development
- Education Special Projects
- Greenways
- Homeowner Assistance Grants
- Strategic Partnership Grants
- Reparations

FOUNDATIONAL ONE-TIME - EXPENDITURE ASSUMPTIONS

The *Foundational One-Time* category reflects foundational expenditures that are one-time in nature. This includes capital outlay, budgetary contingency, pay-as-you-go (PAYGO) funding for capital and IT projects, and other transfers. This section of the expenditure outlook reflects planned commitments in each category.

Capital outlay in this category includes vehicle purchases (total projected ~\$3.5 million per year) and building maintenance, or upgrades below the capital project threshold (total projected ~\$600,000 per year). Budgetary contingency is a budget account only, meaning the budgeted amounts are transferred prior to actual expense. PAYGO Capital & IT Projects reflects the planned PAYGO funding amounts for each, based on the 5-year CIP and 5-year IT purchase plan, respectively. Other Transfers is projected at \$250,000 to reflect County grant matches or other one-time contributions.

Financial Projections

In addition to the financial outlook presented in the following schedule, the Budget Office maintains current budget year projections for each General Fund revenue source and department. These projections are reviewed and updated at least quarterly. The projections process allows the County to monitor activity throughout the fiscal year and identify items that are not in line with previous budget estimates or projections.

The ongoing review and analysis of budget, actuals, and projections allows early identification of potential problems as well as potential areas of savings. For example, in FY2022, projections served as an early indication of stronger than expected revenue growth, particularly from sales tax, despite conservative FY2021 budget estimates. Financial projections, coupled with the financial outlook, are a core budget and management tool in Buncombe County. Given warning signs of a potential recession in FY2023 and beyond, it will be particularly important for the Budget Office to monitor broad economic conditions as well as the County's revenue and spending patterns over the course of this fiscal year.

Buncombe County General Fund Financial Outlook

	FY2021 Actual	FY2022 Amended Budget	FY2022 Actual	FY2023 Adopted Budget	FY2024 Projected	FY2025 Projected
Expenditures						
<i>Foundational Recurring</i>						
Salaries & Benefits	\$ 142,340,623	\$ 156,231,765	\$ 148,086,552	\$ 171,243,588	\$ 172,501,831	\$ 176,383,122
OPEB	\$ 2,914,984	\$ 1,943,322	\$ 1,941,036	\$ 1,943,322	\$ 1,943,322	\$ 1,943,322
Operating Expenditures	\$ 46,566,508	\$ 57,415,721	\$ 51,862,257	\$ 57,246,440	\$ 56,960,208	\$ 56,960,208
Program Support	\$ 108,354,054	\$ 116,722,243	\$ 115,258,947	\$ 126,352,739	\$ 131,704,665	\$ 137,319,359
Debt	\$ 19,716,538	\$ 20,891,805	\$ 19,764,872	\$ 19,066,043	\$ 19,370,953	\$ 18,170,213
Transfers Out - Recurring	\$ 1,443,777	\$ 1,873,581	\$ 1,873,581	\$ 2,142,989	\$ 2,164,419	\$ 2,186,063
Subtotal: Foundational Recurring	\$ 321,336,483	\$ 355,078,437	\$ 338,787,245	\$ 377,995,121	\$ 384,645,398	\$ 392,962,287
<i>Strategic Plan Priorities (Recurring)</i>						
Affordable Housing	\$ 2,311,845	\$ 2,311,845	\$ 2,311,845	\$ 2,311,845	\$ 2,334,963	\$ 2,358,313
Conservation Easements	\$ 240,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 765,000	\$ 780,300
Early Childhood Education	\$ 2,467,059	\$ 3,751,985	\$ 3,616,498	\$ 3,820,349	\$ 3,896,756	\$ 3,974,691
Economic Development	\$ 1,506,558	\$ 4,723,000	\$ 1,316,333	\$ 3,868,000	\$ 4,930,298	\$ 4,978,000
Education Special Projects	\$ 80,000	\$ 80,000	\$ 80,000	\$ 105,000	\$ 105,000	\$ 105,000
Greenways	\$ 334,000	\$ 645,000	\$ 645,000	\$ -	\$ -	\$ -
Homeowner Assistance Grants	\$ -	\$ 615,000	\$ 479,878	\$ 465,000	\$ 465,000	\$ 465,000
Strategic Partnership Grants	\$ 1,427,646	\$ 1,476,805	\$ 1,418,313	\$ 1,629,788	\$ 1,629,788	\$ 1,629,788
Reparations	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 500,000	\$ 510,000
Subtotal: Strategic Plan Priorities	\$ 8,367,108	\$ 14,353,635	\$ 10,617,867	\$ 14,949,982	\$ 14,626,805	\$ 14,801,092
<i>Foundational One-Time</i>						
Capital Outlay	\$ 1,365,091	\$ 2,757,604	\$ 1,603,898	\$ 4,509,109	\$ 4,100,000	\$ 4,100,000
Contingency	\$ -	\$ 265,774	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
PAYGO Capital Projects/Capital Fund Transfer*	\$ -	\$ 16,039,403	\$ 16,039,403	\$ 9,525,482	\$ 1,000,000	\$ 1,000,000
Other Transfers	\$ 1,054,250	\$ 1,426,769	\$ 1,658,726	\$ 181,356	\$ 250,000	\$ 250,000
Subtotal: Foundational One-time	\$ 2,419,341	\$ 20,489,550	\$ 19,302,027	\$ 14,715,947	\$ 5,850,000	\$ 5,850,000
Total Expenditures	\$ 332,122,932	\$ 389,921,622	\$ 368,707,139	\$ 407,661,050	\$ 405,122,203	\$ 413,613,379

Buncombe County General Fund Financial Outlook

	FY2021 Actual	FY2022 Amended Budget	FY2022 Actual	FY2023 Adopted Budget	FY2024 Projected	FY2025 Projected
Revenue						
Property Tax	\$ 219,807,333	\$ 233,296,662	\$ 236,580,661	\$ 240,309,247	\$ 252,606,814	\$ 265,284,292
Sales Tax	\$ 37,062,183	\$ 36,853,740	\$ 42,616,109	\$ 47,527,393	\$ 50,379,037	\$ 52,646,093
Intergovernmental Revenue	\$ 47,755,491	\$ 49,259,239	\$ 50,596,763	\$ 45,771,676	\$ 46,687,110	\$ 47,620,852
Sales & Services	\$ 21,778,358	\$ 19,112,709	\$ 22,929,383	\$ 17,858,468	\$ 18,751,391	\$ 19,688,961
Other Taxes & Licenses	\$ 9,376,262	\$ 11,786,000	\$ 11,819,153	\$ 11,018,000	\$ 11,568,900	\$ 12,147,345
Permits & Fees	\$ 5,310,142	\$ 4,933,000	\$ 5,497,344	\$ 5,210,000	\$ 5,470,500	\$ 5,744,025
Other Financing Sources (OFS)	\$ 7,999,549	\$ 5,025,346	\$ 5,025,345	\$ 12,434,241	\$ 7,265,678	\$ 7,265,678
Miscellaneous Income	\$ 1,867,332	\$ 1,524,644	\$ 1,966,362	\$ 1,605,804	\$ 1,686,094	\$ 1,770,399
Investment Earnings	\$ 26,812	\$ 50,000	\$ (533,499)	\$ 550,000	\$ 550,000	\$ 550,000
Total Revenue	\$ 350,983,462	\$ 361,841,340	\$ 376,497,622	\$ 382,284,829	\$ 394,965,524	\$ 412,717,645

Fund Balance

Beginning Unrestricted Fund Balance	\$ 72,466,635	\$ 91,327,166	\$ 91,327,166	\$ 99,117,648	\$ 73,741,428	\$ 63,584,748
Fund Balance Change (Budgetary Appropriation)	\$ 18,860,531	\$ (28,080,282)	\$ 7,790,483	\$ (25,376,221)	\$ (10,156,680)	\$ (895,734)
Ending Unrestricted Fund Balance	\$ 91,327,166	\$ 63,246,884	\$ 99,117,648	\$ 73,741,428	\$ 63,584,748	\$ 62,689,014

Ratios & Indicators

Gross Debt as a % of GF Exp. (adjusted for Transfers)	5.98%	5.6%	5.7%	4.8%	4.8%	4.4%
Fund Balance %	27.5%	16.2%	26.9%	18.1%	15.7%	15.2%
Operations Ratio	1.06	0.93	1.02	0.94	0.97	1.00
Operations Ratio (adjusted for OFS & Transfers)	1.04	0.96	1.06	0.93	0.97	0.99

Notes:

- 1) The financial outlook table above assumes all of the budgetary appropriation for FY2023 - FY2025 is used. However, based on historical data, budgetary appropriation has not been used as depicted in the Executive Summary. The Budget Office maintains scenarios where budgetary appropriation for FY2023 - FY2025 remains unused.
- 2) PAYGO Capital Projects/Capital Funds Transfer includes funds transferred to the Capital Projects Fund based on the County's policy that any unreserved, undesignated fund balance above 20% will be transferred to the County's Capital Projects Fund. For FY2023, this amount is estimated based on year-end FY2022 actuals.



Introduction

The following pages include bases and policies related to the budget and financial operations of Buncombe County Government. At times, these readings may be dense, but they are important to understand how the county operates.

Therefore, this introduction page serves as a quick summary over each of the aspects of the Policies & Goals section:

- *Basis of Accounting* describes the most fundamental accounting operation: when are revenues and expenditures actually recorded?
- *Basis of Budgeting* provides some background on statutory regulation of budget and which and how funds are accounted.
- *Operating Funds* details the types of funds accounted for in the budget.
- *Fund Structure* presents all of Buncombe County's funds and how they are categorized.
- *The Budget Process* walks through budget development, budget adoption, and the process used for making changes to the budget.
- *The Budget Calendar* shows the timeline for the budget process.
- *Fiscal Policies* summarizes and provides links to several organizational policies around budgeting and finance. More generally, the policy process includes the following actions:
 1. A new policy is requested or approved by the County Manager.
 2. The Policy Writer Team drafts the policy.
 3. The Equity & Inclusion Team reviews the policy with an equity lens.
 4. The Assistant County Managers share, discuss, and propose edits with their departments.
 5. The Policy Steering Committee reviews the draft, proposes edits, and votes for the draft to proceed.
 6. The Management Advisory Group reviews the policy and provides final approval.

Most policies are on a two-year review cycle, but some are annual.

Basis of Accounting

Basis of Accounting refers to the specific time at which revenues and expenditures (expenses) are recorded in the accounts and reported in the financial statements.

All funds of the County are accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Briefly, this means that obligations of the County are budgeted as expenditures in the accounting period, month or year, in which it occurs, but revenues are recognized only when they are measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the amount is collectible within the current month/year or soon enough thereafter to be used to pay liabilities of that same month/year. Exceptions to this form of accounting are unmatured principal and interest on long term debt that are recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated. The General Fund, Special Revenue Funds, and Agency Funds are presented in the financial statements on this same basis. (The General Fund is used to account for transactions of the governmental unit and Agency Funds are used to account for agencies, governmental units, outside the County that receive County funding or other types of assistance).

The County considers certain revenues available if they are collected within 60 days after year-end. Property taxes not collected within 60 days after June 30 are not recorded as revenue because the amount is not considered to be an available resource to finance the operations of the current year. Sales taxes, collected and held by the State at year-end on behalf of the County, are recognized as revenue. Intangible taxes and other intergovernmental revenues, and sales and services are not susceptible to being recorded when earned because generally they are not measurable until received in cash. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

The Enterprise Funds, i.e., Solid Waste Disposal Fund, and Insurance Internal Service Fund are presented on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned, regardless of when the cash from these revenues is received; and expenses are recognized in the period when incurred, instead of when they are paid. The Enterprise Funds are funds that account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. The Internal Service Fund accounts for goods or services provided to other departments on a cost-reimbursement basis.

Basis of Budgeting

Budgets are adopted as required by State Statute. An annual budget ordinance is adopted for the General, Special Revenue, Internal Service Fund, and Enterprise Funds. The General Fund is where all the transactions of the County that are not required to be accounted for elsewhere are recorded. The Special Revenue Funds account for revenues that must be spent for a specific purpose. All annual appropriations lapse at fiscal year-end.

Project ordinances spanning more than one year are adopted for the Grant Project Fund, Debt Service Fund, Opioid Settlement Fund, and Capital Project Funds; where expenditures for multi-year grants/projects and infrastructure and facilities are accounted for.

Both the annual and project budgets are prepared using the modified accrual basis of accounting, which is consistent with the accounting system used to record transactions. Under this method, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the liability is incurred in most cases.

Expenditures are accounted for at three levels. The functional level represents a group of departments with the same or similar purpose, e.g., public safety. The departmental level represents the budget for each department as a standalone entity. The object level is each line item within the department’s budget. Expenditures may not legally exceed appropriations at the functional level for the General Fund, at the department level for the Special Revenue and Enterprise Funds, and at the object level for the Capital Projects and Grants Funds.

The County utilizes the encumbrance method of accounting, as required by State Statute. An encumbrance is an amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service. Encumbrances outstanding at year-end represent the estimated amounts of the expenditures ultimately to result if unperformed purchase orders and other contracts in process at year-end are completed. All unexpected annual budget appropriations lapse at year-end. Encumbrances outstanding at year-end are reported as part of fund balances since they do not constitute expenditures or liabilities. The subsequent year’s appropriations provide authority to complete these transactions. Encumbrances at year-end in funds that are budgeted on a multi-year project basis automatically carry forward to the next fiscal year along with their related appropriations and are not subject to annual cancellation and reappropriation.

Operating Funds

All of the funds described below have been subject to the budget process and all appropriations have been approved by the Board of Commissioners and they are included in the County's budget ordinance.

General Fund

The General Fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. This fund receives the major portion of ad valorem tax revenues, local option sales tax, federal and state shared revenues, licenses, permits and fees. The major operating activities include: public safety, economic and physical development, human services, education, debt services, and general government service functions. The Commissioners annually adopt appropriations for this fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Commissioners annually adopt appropriations for these funds. Buncombe County maintains 11 Special Revenue Funds:

Register of Deeds Automation
Register of Deeds Trust
Occupancy Tax
911
Special Taxing Districts
Transportation
Sheriff Forfeitures
School Fines & Forfeitures
Project Development Fund (PDF) Woodfin Downtown
Social Services/Representative Payee
Tax Reappraisal Fund

Internal Service Fund

Internal Service Funds are used to account for the financing of goods by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The Insurance Fund is used to account for the activities of the County's health and dental insurance plans for County employees. Also included in the Insurance Fund is all activity for worker's compensation, property, professional liability, and general liability premiums and claims. The Commissioners annually adopt appropriations for this fund.

Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that costs of providing services to the general public be recovered primarily through user charges. The Commissioners annually adopt appropriations for these funds. Buncombe County has two Enterprise Funds:

Solid Waste
Inmate Commissary & Welfare

Buncombe County Fund Structure

All Funds

Governmental Funds

Budgetary Basis - modified accrual; Accounting Basis - modified accrual

Proprietary Funds

Budgetary Basis - modified accrual; Accounting Basis - full accrual

General Fund

Capital Project Funds

Special Revenue Funds

Enterprise Funds

Internal Service Fund

Fiduciary Funds

Inmate Trust Fund

Municipal Tax Collections Fund

Special Projects Fund

Capital Projects Fund

School Capital Commission Fund

AB Tech Capital Projects Fund

Public School ADM Sales Tax & Lottery Capital Projects Fund

Special Taxing Districts Fund

911 Fund

Occupancy Tax Fund

ROD Automation Fund

Grant Projects Fund

Transportation Fund

Sheriff Forfeitures Fund

PDF Woodfin Downtown Fund

Tax Reappraisal Fund

Register of Deeds Trust Fund

Sondley Estate Trust

Social Services/ Representative Payee Fund

School Fines & Forfeitures Fund

Opioid Settlement Fund

Solid Waste Fund

Solid Waste Capital Projects Fund

Inmate Commissary Fund

Insurance Fund

Component Units

Air Quality Fund

BC Service Foundation Fund

Legend



Annual Fund



Multi-Year/Project Fund



Other

The Budget Process

Buncombe County operates under an annual balanced budget ordinance as required by North Carolina State Statutes. This means that the sum of estimated net revenues and appropriated fund balance in each fund will be equal to appropriations in that fund. State Statutes also require that the County operate on a fiscal year beginning July 1 and ending on June 30.

Budget Development

Budgets are developed on a departmental basis by expenditure function within a fund. The budgets display all of the County financial operations including funding for various agencies outside of the County's organizational structure.

The Budget Office initially compiles all personnel information including projected wages and benefits for the upcoming budget year. This information is reviewed by budget personnel and departments and changes are made as needed. For the 2023 Fiscal Year, budget staff led department budget submitters through training in the new budget software and using assorted tools developed by budget staff and met one-on-one with departments to address any specific needs. Departments submitted new position requests and reclassifications, expansion items and justifications, capital requests, and, ultimately, full budget requests using the County's web-based enterprise resource planning application and its budget-related software extension. These requests were reviewed by budget personnel and county leadership. Additional information was gathered as necessary. For new or expansion items, the requests were evaluated by the County Manager and applicable strategic focus area workgroup. Finally, based on historical spending, the Budget Office requested departments to review spending plans with targeted reductions. These targets were department specific and provided a reduction sufficient to move forward to adoption.

The Buncombe County Capital Improvement Plan (CIP) is also reviewed during the budget process. The CIP is reviewed early in the budget process so operating costs and debt service costs are anticipated and budgeted as necessary. More information on the CIP is located in the Capital Improvement Plan section and *Appendix Q*.

The budget calendar also provides a deeper look into the FY2023 budget planning process. The budget calendar presented is developed prior to the budget process and serves as a tentative plan during budget development.

Adoption of Annual Budget Ordinance

The annual balanced budget is submitted to the Board of Commissioners by June 1. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina Statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2023 budget was provided to the Board of Commissioners on May 18, 2022, the budget message was delivered on May 19th, and a Public Hearing was held June 7, 2022. The Buncombe County Board of Commissioners adopted the FY2023 budget ordinance on June 21, 2022.

Amendments to Annual Budget Ordinance

➤ **Budget Transfers**

The County Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure; however, any revisions that change functional appropriations by more than \$75,000 per expenditure must be approved by the governing board. The Budget Officer may approve line-item transfers within a functional area upon requests by County departments. Line-item and function transfers do not alter the total expenditures of a fund.

➤ **Budget Amendments**

Budget amendments alter the total expenditures of a fund and are completed throughout the fiscal year as necessary. The receipt of special revenues (grants, forfeiture revenues, etc.), interfund activity, and other program/project changes are a few instances when budget amendments may be necessary. All budget amendments are required to be approved by the governing board.

No amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability.

FY2023 Buncombe County Budget Calendar

Date	Budget Procedure	Action By:
August 16	FY2023 Capital Planning and Information Technology Governance Cycle – shared with Dept. heads at meeting <ul style="list-style-type: none"> Personnel request process reviewed Vehicle/Fleet request process reviewed <i>Information and Instructions to Departments following meeting</i>	Budget Information Technology Departments
August/September	<ul style="list-style-type: none"> Capital form submission training provided by budget ITGC submission training provided by IT 	Budget Information Technology Departments
September 24	Information Technology Requests Due	Information Technology/Governance Team Departments
September 29	<ul style="list-style-type: none"> Operating Budget dev. begin - Depts. notified Budget Planning Discussions begin Contract Administrators/Monitors begin budget planning with vendors 	Departments County Manager Budget Contract Administrators/Monitors
October 21	FY2023 Budget timeline review with Fire Districts	Emergency Management
November 19	<ul style="list-style-type: none"> Capital requests due Vehicle requests due Personnel requests entered in Workday 	Departments
December/January	<ul style="list-style-type: none"> Technical Training sessions offered to departments on new Workday Adaptive Budgeting software Software available for budget entry 	Budget Department Heads and support
December 09	Board of Commissioners Budget Retreat	Budget County Manager Board of Commissioners
December 1-31	FY23 Salary and wage reports created in Workday Adaptive	Budget
December 14	Early Childhood Education, Isaac Coleman, Strategic Partnership, and Tipping Point Grant open	Strategic Partnerships Department Community organizations
January	Education Meeting (initial budget planning discussions)	Budget School systems
Sept. 25 – Feb. 26	Compilation and Analysis of Capital and IT Requests	Budget Capital and IT Projects Review Teams
October– Jan. 28	Review of Health, Employment, Property & Casualty Insurance Fund- Determination of Budgetary costs	County Manager Budget Benefits & Risk/HR

Date	Budget Procedure	Action By:
January-February	Department Director conversations with Assistant County Managers	Assistant County Managers Departments Budget
January	Workday Adaptive training and budget entry sessions for Departments	Budget
January 15	Consumer Price Index Data Released – Salary and Wage Projections Updated	Budget
January 28	Budget requests due in Workday Adaptive by departments	County Departments
January 31-March	Initial review of departmental operating requests	Budget
February 12	Early Childhood Education, Isaac Coleman, Strategic Partnership, and Tipping Point Grant applications due	Community Agencies
February 26	Departmental Submitted Line Item budgets available for Leadership Review	Budget
February/March	Departmental Presentations to County Manager using Strategic Focus area groupings	County Manager Assistant County Managers Departments Budget
March 5	Property tax base and collection rate estimates due to Budget	Tax Assessment and Collection
	Sales tax estimates due	Budget
March 15	<ul style="list-style-type: none"> • General Fund Growth Rate Calculation • Revenue estimates sent to outside agencies 	Budget
March 30	BOC Budget Work session- FY2023 Expenditure Drivers	Budget County Manager Board of Commissioners
Early April	Education Meeting (Follow up budget planning discussions)	County Manager Budget School systems
	Fire District Meeting (Follow up budget planning discussions)	County Manager Budget Fire Districts
Mid-April	Education budgets due	Public schools & ABTCC
April	Fund balance projections reviewed for FY2022	Budget and Finance
	Updated property tax estimates provided	Tax
	Updated revenue projections provided	Budget, Finance, Directors
April 22 BOC Work Session	<ul style="list-style-type: none"> • FY2022 Year-end projection • FY2023 Second Pass Revenues and Expenditures • FY2023 Proposed Fee Schedule 	Budget County Manager Board of Commissioners
April 30	Fire district budget requests due	Fire Districts
April 30	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant applications due to Budget Office	Strategic Partnership Department Committees Budget

Date	Budget Procedure	Action By:
May 11 BOC Work Session	<ul style="list-style-type: none"> • Fire District presentations • Education presentations • FY2023 Budget changes since April 22nd • FY2023 Position Classification and Pay Plan 	Budget County Manager Board of Commissioners Fire Districts Education partners
May 17	Budget Message	County Manager Budget Board of Commissioners
June 07	Public Hearing on the budget	County Manager Budget Board of Commissioners Public
June 21	Budget adoption	Board of Commissioners

The budget calendar is developed prior to the budget process and serves as a tentative plan during budget development.

Fiscal Policies

Adopted by Commissioners June 18, 1996 and Revised Through December 17, 2020

Revenue Policy

As directed by Management the County shall project revenues biannually updating the projections annually.

Recreational programs shall be funded by user fees for all programs for which it is practical to charge.

Building Inspections and Permits and Soil Erosion shall be fully funded through user fees in the form of building permits, inspections and plan review fees. These fees shall represent 100% of direct costs.

The direct costs of Environmental Health Programs, except for state mandated inspections, shall be fully funded through user fees for permits.

Direct EMS costs shall be funded to the maximum extent possible.

The average daily cost of housing federal prisoners shall be calculated by the Sheriff's Department, approved by the Finance Director, and reported to the U.S. Marshal to establish an updated reimbursement rate at regular intervals as deemed appropriate by the Sheriff and Finance Director.

All Enterprise Funds shall be totally self-supporting.

State and federal funds available for operating expenses and capital outlay shall be aggressively sought.

The County shall consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees, and charges.

Capital Improvement Policy

(Revised 12-17-20; *Appendix F*)

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County's five-year Capital Improvement Plan (CIP).

The scope of this policy includes all capital projects accounted for in Buncombe County's general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Accounting Policy

The County shall establish and maintain the accounting system according to the generally accepted principles and standards of the Government Finance Officers Association and the National Committee on Governmental Accounting.

Full disclosure shall be provided in financial statements and bond representations.

Financial systems shall be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) at mid-year.

The Finance Department shall review and recommend improvements in billing and collections procedures to enhance the collection of delinquent revenues on an annual basis.

Debt Policy

(Revised 11-15-16; *Appendix D*)

Long-term debt shall not be used to finance ongoing operational expenses

Long-term debt will not be amortized for a period beyond the life of the asset it is financing.

The net direct debt shall not exceed 3% of the assessed valuation of the taxable property of the County.

Net direct debt service cannot exceed 18% of total Governmental Fund expenditures.

The County shall maintain a payout ratio of at least 65% of all outstanding principal in ten years and will maintain a minimum payout ratio of 55% or better.

Description	Policy Requirement	Current Status
Net direct debt as a % of assessed valuation	Less than 3%	0.84% (FY22 Estimate)
Net direct debt service as a % of Governmental Expenditures	Less than 18%	9.05% (FY22 Estimate)
Payout of net direct debt principal	55% min., 65% desired	73.42% (FY22 Estimate)

Operating Budget Policy

Current operating revenues, operating transfers into the General Fund, and appropriated fund balance shall be sufficient to support current operating expenditures, including debt service.

Debt or bond financing shall not be used to finance current expenditures.

The County shall focus on holding net County costs of operations steady and aggressively pursue non-tax funding to add or expand programs. The County shall focus on shifting recurring capital costs to routine operating costs and ensuring that departments have current/safe equipment to provide services.

The County will endeavor to purchase facilities and move them from leased space to reduce long-run facility costs.

As directed by Management, the County shall prepare financial forecasts that will include projections of annual growth plus allowances for operating costs of new capital facilities.

The County shall integrate performance measures with the annual budget.

Vehicle Replacement

(See related policy: *Appendix N*)

County departments must justify the need for a county-owned vehicle. The cost-benefit of paying an employee mileage for use of a personal vehicle versus use of a county-owned vehicle must be documented. Evaluation of the on-going need for county-owned vehicles assigned to a department will be made on an annual basis before bidding new county vehicles.

The Board of Commissioners must approve all new vehicle purchases and requests for a vehicle from the surplus list when that vehicle increases the fleet assigned to that department.

Public Safety and special use vehicles required for a specific job will be considered based on need, usage, and cost- benefits over the life of the vehicle.

The County Manager may, at the request of Fleet Management, remove or recall any county vehicle from a department for one of the following reasons: 1) vehicle does not meet minimum mileage requirements, 2) vehicle abuse, or, 3) termination of position with assigned vehicle.

A department shall turn in the old vehicle before receiving a replacement vehicle. Any exception requires the approval of the Board of Commissioners.

Department Directors must complete a vehicle change form for purchase, sale, disposal or transfer of vehicles.

Fund Balance Policy

(Revised 08-04-20; Appendix C)

The North Carolina State Treasurer recommends a minimum unallocated general fund balance of eight percent (8%). However, the County policy is more restrictive, requiring a minimum unallocated general fund balance of between fifteen percent (15%) and twenty percent (20%) of the total actual expenditures and transfers. The minimum requirement will be reviewed by the Finance Director as changes in economic conditions occur, new legislation is enacted or revenue sources change. Fund balance appropriated will not exceed an amount management can reasonably expect to save during the year. If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below fifteen percent (15%) an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Annual Comprehensive Financial Report (ACFR).

Upon completion of the annual audit of County finances, any unreserved, undesignated fund balance above twenty percent (20%) will be transferred to the County Capital Projects Fund. The County Capital Projects Fund shall be used for one-time capital expenditures. The fund may also be used for prepayment of debt, upon recommendation by the County Finance Officer and approval of the County Manager, to reduce the county's outstanding debt or to pay down debt with high interest rates. The Board of County Commissioners will be notified of any prepayment of debt.

Description	Policy Requirement	Current Status
GF Unallocated Fund Balance	At Least 15%	26.3% (FY22 Estimated)

Investment Policy

(Adopted 05-19-20; Appendix E)

The County's investment program will focus on three objectives—safety, liquidity, and yield, with safety being the top priority.

Investment types are limited to those permitted by the investment policy although others are authorized by NC General Statute 159-30(c).

Investments will be diversified by security type and institution and not exceed maturities of three years unless specific authority is given to exceed. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than two (2) years from the date of purchase. The Finance Director shall determine what the appropriate average weighted maturity of the portfolio shall be.



**Strategic
Focus Areas
&
Departments**

Buncombe 2025

On May 5th, 2020, the Buncombe 2025 Strategic Plan was adopted, establishing a new vision for Buncombe County (*Appendix R*). Buncombe 2025 includes four community focus areas and three foundational focus areas (shown below). The following page shows a summary including the vision, values, focus areas, and tier 1 goals of Buncombe 2025.

Update on Strategic Plan Implementation

Staff continues to implement their department Business Plans which meet the overarching, Buncombe 2025 tier 1 goals and community needs. Departments completed their Business Plans in FY21 and now have defined, tier 2 goals, initiatives, actions, and performance measures. To view the depth of departmental work, including tier 1 and tier 2 measures and accomplishments, please visit the [Buncombe County Strategic Plan Website](#).

The subsequent pages provide an overview of each department and fund’s budget, goals, and initiatives. Departmental performance measures are included in *Appendix S*.



VISION
 A caring community
 in harmony with its environment
 where citizens succeed, thrive, and realize their
 potential.

VALUES
 Respect – Integrity – Collaboration – Honesty – Equity

COMMUNITY FOCUS AREAS

Educated & Capable Community
 Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Environmental & Energy Stewardship
 Vision: High quality air, water, farmland and renewable energy for future generations.

Resident Well-Being
 Vision: Our residents are safe, healthy, and engaged in their community.

Vibrant Economy
 Vision: A robust and sustainable regional economy that builds on our homegrown industries and talent and provides economic mobility for residents.

2025 GOALS

Increase third grade literacy rates especially among underperforming students

Increase kindergarten readiness

Improve college and career readiness

Protect older residents' ability to age in place

Reduce greenhouse gas emissions

Preserve farmland and environmentally sensitive tracts

Expand and maintain cultural and recreational assets

Increase access to public transportation, including public transit and paratransit services

Reduce jail population and enhance public safety

Eliminate deaths as a result of substance abuse

Increase median household income to North Carolina benchmark

Increase total employment in region's targeted industries

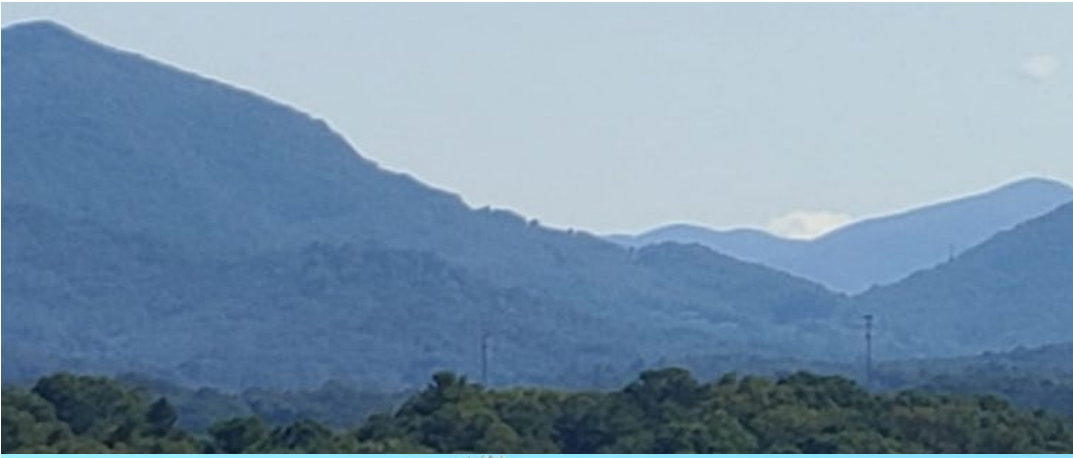
Implement land use strategies that encourage affordable housing near transportation and jobs

FOUNDATIONAL FOCUS AREAS

Equity: Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion.

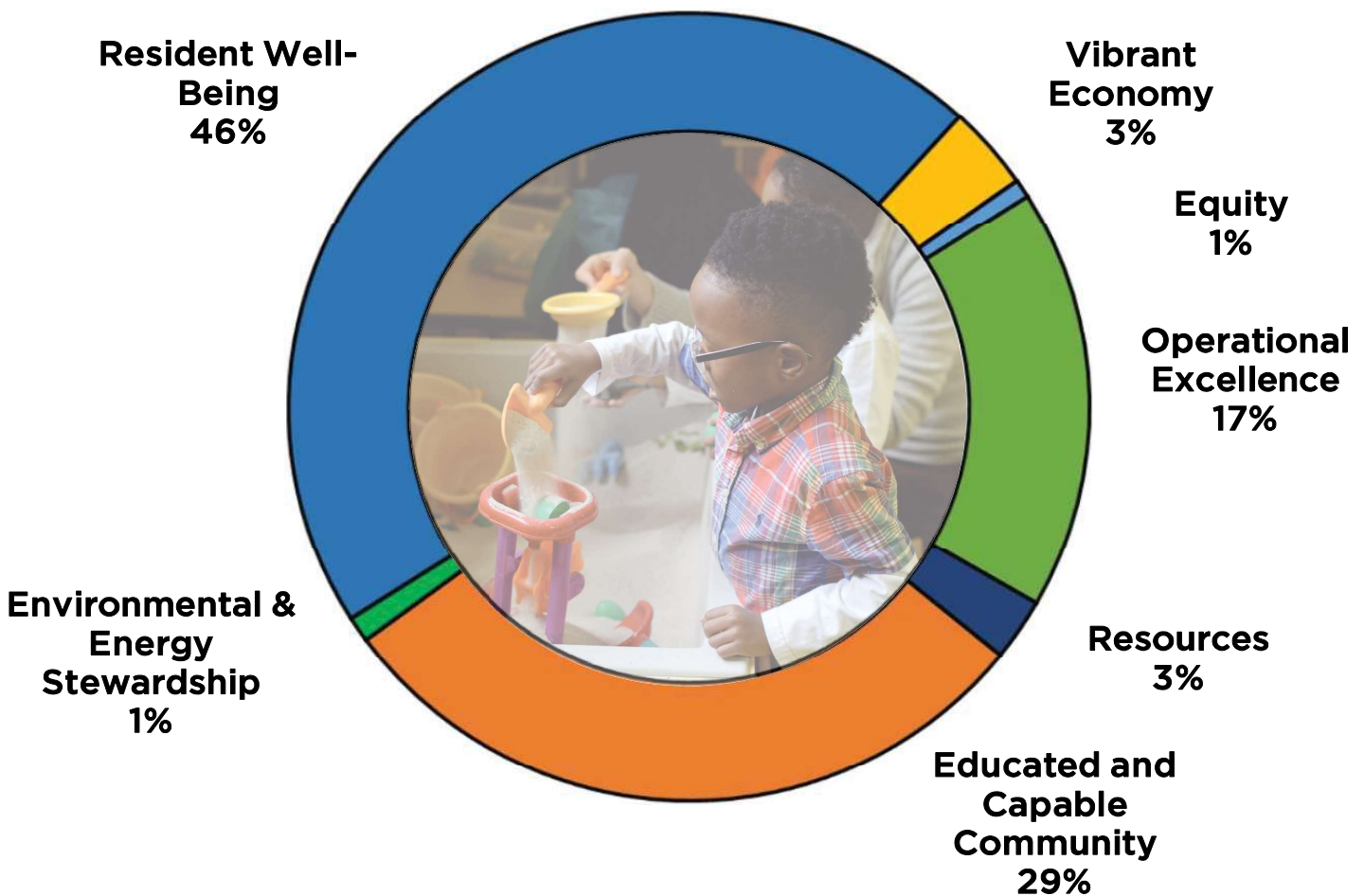
Operational Excellence: Proactively managing an infrastructure that contributes to best-in-class performance.

Resources: Ensuring funding, talent, and partnerships that enable high quality delivery of services and information.



Budget by Focus Area

As the County focuses its efforts on furthering the goals and initiatives of the Strategic Plan, steps are being taken to align the budget with the Strategic Plan focus areas. The graph below shows the General Fund budget's alignment with the Strategic Plan. Updated budgeting software was acquired in FY2022 allowing departments to select the focus area that each of their line-item expenditures supported when submitting their FY2023 budget requests. This refinement allows the County to see how its budget supports the Strategic Plan Focus Areas as well as guide future budgetary decisions that will continue the progress of its goals and initiatives.



General Fund Cost Center Budgets

On the following pages you will find a brief overview description of each General Fund cost center, a table which includes actuals or budget for FY2020 through FY2023, and which tier 1 strategic focus area the cost center aligns with.

Please note - In the tables, you will find that for the fiscal years showing budgets, the revenue category “County”, which is general revenues, has been used to show a balanced budget. Actuals columns only show actuals for the cost center and do not use the “County” revenue category to balance the actuals.



Budget

Overview

The Budget department works closely with the County Manager in developing and administering the County’s annual and capital budgets, performing program evaluations, and ensuring compliance with applicable policies, laws, and standard accepted budgetary controls and practices. Budget also leads the coordination of the annual budget process, Capital Improvement Plan development, and performs analytical and policy guidance functions for purposes of evaluating requests, forecasting financial trends for revenues and expenditures, and making recommendations to the Budget Officer.

Budget

Budget	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	510,195	646,551	820,197	766,304
Operating Expenditures	22,219	22,297	29,241	23,726
TOTAL:	532,413	668,848	849,438	790,030
Revenues:				
County			849,438	790,030
TOTAL:			849,438	790,030

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement

- Resources
 - Optimize funding and partnerships



OPERATIONAL EXCELLENCE



RESOURCES

Community Engagement

Overview

Community Engagement, part of the Community and Public Engagement Department (CAPE), serves as a liaison between the County and community to create opportunities for Buncombe County residents to guide critical County decisions. Community Engagement supports efforts to increase equity, inclusion, and resiliency within Buncombe County and the community through multiple outreach events like the Community Engagement Markets.

Budget

Community Engagement	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	427,164	319,074	333,088	340,242
Operating Expenditures	281,051	202,241	297,484	314,376
Program Support		2,015		
TOTAL:	708,215	523,330	630,572	654,618
Revenues:				
County			630,572	654,618
TOTAL:			630,572	654,618

Tier 1 Focus Area & Goal

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



County Manager

Overview

The County Manager serves as the Chief Executive Officer of Buncombe County Government, appointed by and serving at the pleasure of the Board of County Commissioners, which sets policies and adopts ordinances that regulate Buncombe County government. In addition to carrying out the day-to-day administration of County government, the County Manager is responsible for implementing policies established by the Board of Commissioners and coordinating the work of all County agencies. This also includes the Intergovernmental Relations Office.

Budget

County Manager	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,862,733	1,128,788	1,345,915	1,211,020
Operating Expenditures	291,941	62,807	90,361	40,931
Program Support	263,410			
TOTAL:	2,418,083	1,191,595	1,436,276	1,251,951
Revenues:				
Intergovernmental	28,869			
Miscellaneous	157			
County			1,436,276	1,251,951
TOTAL:	29,026		1,436,276	1,251,951

Tier 1 Focus Areas & Goals

- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives
- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
- Equity
 - Ensure representative and inclusive practices are reflected in decision making
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



RESOURCES



OPERATIONAL EXCELLENCE



EQUITY

Diversity, Equity, & Inclusion

Overview

Diversity, Equity, and Inclusion (DEI) was previously a division of the County Manager’s Office. In FY23, DEI was moved into its own cost center.

The Strategic Plan places equity as both a foundational focus area and a value. The County has hired a Chief Equity and Human Rights Officer, adopted a Racial Equity Action Plan, and passed a Resolution supporting Reparations, among other equity-focused initiatives.

Budget

Diversity, Equity, and Inclusion (DEI)	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits				262,584
Operating Expenditures				103,702
TOTAL:				366,286
Revenues:				
County				366,286
TOTAL:				366,286

Tier 1 Focus Area & Goals

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity
 - Ensure representative and inclusive practices are reflected in decision making



Elections

Overview

Election Services is responsible for filing candidates, accepting and auditing campaign reports from local candidates and political committees, and providing general election information and assistance to the public. Administering accessible, fair, and accurate elections is the focus of everything Elections does.

Budget

Elections	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,126,614	963,436	936,555	1,139,753
Operating Expenditures	1,203,524	2,070,153	1,703,937	1,661,730
TOTAL:	2,330,138	3,033,589	2,640,492	2,801,483
Revenues:				
Intergovernmental		513,410		
Miscellaneous		208,702		
Sales & Services	31,045	8,114	36,000	1,000
County			2,604,492	2,800,483
TOTAL:	31,045	730,226	2,640,492	2,801,483

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



OPERATIONAL EXCELLENCE



EQUITY

Finance

Overview

The Finance Department assures fiscal and programmatic accountability to residents through internal and external reporting and well-documented, clearly communicated procedures in the delivery of the following services: procurement, records management, payroll, accounts payable, debt management and finance, financial forecasting, and banking.

Budget

Fleet Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	648,622	677,806	711,865	733,651
Operating Expenditures	346,572	344,043	366,706	420,557
Capital Outlay		1,291,183	1,885,112	3,408,895
TOTAL:	995,195	2,313,032	2,963,683	4,563,103
Revenues:				
Miscellaneous	70,538	54,837	50,000	60,000
County			2,913,683	4,503,103
TOTAL:	70,538	54,837	2,963,683	4,563,103

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Ensure all decisions promote the County’s financial health and long-term interests

- Resources
 - Ensure that Buncombe County is an employer of choice in the region



OPERATIONAL EXCELLENCE



RESOURCES

Fleet Services

Overview

Fleet Services provides a full spectrum of services for over 480 County vehicles. Those vehicles serve over 656 square miles within Buncombe County consisting of Sheriff vehicles, ambulances, work trucks, landfill equipment, and other County vehicles. Some of the services provided by fleet management are acquisition/disposal, preventative maintenance, equipment repair, and fleet information and usage analysis.

Budget

Fleet Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	648,622	677,806	711,865	733,651
Operating Expenditures	346,572	344,043	366,706	420,557
Capital Outlay		1,291,183	1,885,112	3,408,895
TOTAL:	995,195	2,313,032	2,963,683	4,563,103
Revenues:				
Miscellaneous	70,538	54,837	50,000	60,000
County			2,913,683	4,503,103
TOTAL:	70,538	54,837	2,963,683	4,563,103

Tier 1 Focus Area & Goal

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

General Services

Overview

General Services provides space planning, architect design, and construction administration services for the development of general government, detention, fleet, and other Buncombe County facilities. Design work is achieved primarily through outsourcing to private engineering and architectural firms. Construction oversight is provided for AB Technical College and Asheville City Schools. General services provides general maintenance and repairs of all County-owned buildings and parks. Grounds/landscape maintenance maintains over 730 acres of land/parks throughout Buncombe County. The operation provides landscape beautification, right-of-way management, grounds maintenance, snow removal, and vegetation control.

Budget

General Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	3,161,208	3,224,155	3,448,708	3,898,894
Operating Expenditures	3,924,461	4,260,577	5,359,112	6,681,553
Capital Outlay			75,500	
TOTAL:	7,085,669	7,484,731	8,883,320	10,580,447
Revenues:				
Intergovernmental	301,095	216,347	230,000	260,000
Miscellaneous		1,103		2,000
Sales & Services	565,855	535,723	596,660	598,816
County			8,056,660	9,719,631
TOTAL:	866,949	753,173	8,883,320	10,580,447

Tier 1 Focus Area & Goal

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement



**OPERATIONAL
EXCELLENCE**

Governing Body

Overview

The Buncombe County Board of Commissioners consists of seven members and is the County’s legislative and policy-making body. The Commissioners set policy, determine budgets for several agencies, and set property tax rates for the entire County. The Governing Body department also includes the Clerks Division. The Clerks Division consists of a clerk and a deputy clerk that are responsible for the Commissioners’ webpage, www.buncombecounty.org/governing/commissioners.

Budget

Governing Body	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	648,831	651,395	611,377	666,841
Operating Expenditures	293,778	279,707	378,266	292,104
Program Support			12,500	2,000,000
TOTAL:	942,608	931,102	1,002,143	2,958,945
Revenues:				
Sales & Services	2,750	4,115	2,400	1,800
County			999,743	2,957,145
TOTAL:	2,750	4,115	1,002,143	2,958,945

Tier 1 Focus Area & Goal

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement



Human Resources

Overview

The Human Resources Office provides a comprehensive system of personnel services to County employees, administration, and the general public which ensures high quality service by attracting and retaining a qualified workforce through competitive compensation, employment benefits, employee training, and employee recognition in a cost efficient and courteous manner.

Budget

Human Resources	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	934,398	1,496,647	1,592,216	2,628,102
Operating Expenditures	96,422	275,241	346,618	304,987
Program Support			43,346	43,126
TOTAL:	1,030,821	1,771,888	1,982,180	2,976,215
Revenues:				
Miscellaneous	2,793	7,552	7,000	7,000
County			1,975,180	2,969,215
TOTAL:	2,793	7,552	1,982,180	2,976,215

Tier 1 Focus Areas & Goals

- Resources
 - Ensuring that Buncombe County is an employer of choice in the region

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity
 - Ensure representative and inclusive practices are reflected in decision making



RESOURCES



EQUITY

Information Technology

Overview

The Buncombe County IT Department centrally manages technology solutions in support of County departments and the multi-agency Public Safety Interoperability Partnership. IT provides software management and development, network services, telephone services, desktop and mobile devices, and technical consultation support. The IT security program ensures that County systems, services, and data are protected against unauthorized use, disclosure, modification, damage, and loss.

Budget

Information Technology	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	6,961,587	6,596,491	7,317,648	8,038,745
Operating Expenditures	6,074,163	5,434,065	8,417,365	9,932,381
TOTAL:	13,035,749	12,030,555	15,735,013	17,971,126
Revenues:				
Sales & Services	5,400	6,750	5,400	5,400
County			15,729,613	17,965,726
TOTAL:	5,400	6,750	15,735,013	17,971,126

Tier 1 Focus Area & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure



Internal Audit

Overview

The Buncombe County Internal Audit Department supports the Buncombe County Board of Commissioners, County Management, the external Audit Committee, and residents in assessing accountability, transparency, and continuous improvement in County operations. The department seeks to independently and objectively assess and report on management’s controls and performance related to governance, compliance, data accuracy, efficiency, security, risk identification and management, as well as fraud, waste, and abuse prevention and detection.

Budget

Internal Audit	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	230,990	276,753	332,056	395,309
Operating Expenditures	18,035	50,109	117,448	49,263
TOTAL:	249,026	326,862	449,504	444,572
Revenues:				
County			449,504	444,572
TOTAL:			449,504	444,572

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement

- Equity
 - Ensure representative and inclusive practices are reflected in decision making



OPERATIONAL EXCELLENCE



EQUITY

Legal & Risk

Overview

Legal and Risk provides legal advice and guidance to the Board of Commissioners, County Manager, and all departments. Legal and Risk also seeks to minimize the cost of claims against the County through preventive risk strategies and legal guidance, and ensures compliance with federal and state laws.

Budget

Legal and Risk	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits		980,692	1,081,557	1,485,330
Operating Expenditures	55	58,929	92,598	120,467
TOTAL:	55	1,039,620	1,174,155	1,605,797
Revenues:				
County			1,174,155	1,605,797
TOTAL:			1,174,155	1,605,797

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure

- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives



OPERATIONAL EXCELLENCE



RESOURCES

Parking Services

Overview

Parking Services exists to account for revenues and expenses related to contracts for managed parking areas including 164 College Street, Sears Alley, and various surface lots at County locations. Contracted services include labor/taxes, capital, and additional itemized expenses.

Budget

Parking Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	464,276	431,830	489,215	520,424
Capital Outlay			27,165	
TOTAL:	464,276	431,830	516,380	520,424
Revenues:				
Sales & Services	751,099	645,666	750,000	900,000
TOTAL:	751,099	645,666	750,000	900,000

Tier 1 Focus Area & Goal

- Operational Excellence
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure



**OPERATIONAL
EXCELLENCE**

PR & Communications

Overview

PR & Communications, part of the Community and Public Engagement Department (CAPE), plays a key role in how residents, employees, and the general public connect with Buncombe County Government. This department raises awareness about County services and helps ensure residents are informed about key opportunities for civic engagement, like voting. PR and Communications also leads crisis communications while also managing media relations, employee communications, video production, website communications, and social media channels.

Budget

PR & Communications	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	372,131	637,182	722,145	1,016,713
Operating Expenditures	62,750	59,924	72,005	89,761
Program Support				26,000
TOTAL:	434,881	697,106	794,150	1,132,474
Revenues:				
Other Taxes	27,353	26,451	26,000	52,000
County			768,150	1,080,474
TOTAL:	27,353	26,451	794,150	1,132,474

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement

- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives



OPERATIONAL EXCELLENCE



RESOURCES

Register of Deeds

Overview

The Register of Deeds Office maintains the following records: real property index of the County, instruments of security such as mortgages and deeds of trust and uniform commercial code fixture filings, military service records, records of the office of notaries public and businesses operating under assumed names, birth records, death records, marriage records, and various other records.

Budget

Register of Deeds	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,399,158	1,492,895	1,549,863	1,715,915
Operating Expenditures	2,690,311	3,538,906	4,793,318	4,340,533
TOTAL:	4,089,469	5,031,801	6,343,181	6,056,448
Revenues:				
Other Taxes	5,262,587	7,009,864	9,500,000	8,600,000
Permits & Fees	1,579,777	1,948,449	1,907,000	2,060,000
TOTAL:	6,842,365	8,958,312	11,407,000	10,660,000

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse



RESIDENT WELL-BEING

Strategic Partnerships

Overview

The Board of Commissioners establishes strategic priorities to set the direction for the County and to address issues facing the community. In support of these goals, Buncombe County makes community investments through the following grant programs: Strategic Partnership Grants, Isaac Coleman Economic Investment Grants, and Tipping Point Grants.

Budget

Strategic Partnership Grants	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits		254,801	257,603	421,650
Operating Expenditures		5,616	12,955	17,261
Program Support	1,186,428	1,427,646	1,476,805	1,629,788
TOTAL:	1,186,428	1,688,063	1,747,363	2,068,699
Revenues:				
County			1,747,363	2,068,699
TOTAL:			1,747,363	2,068,699

Tier 1 Focus Areas & Goals

- Educated and Capable Community
 - Increase kindergarten readiness
 - Improve college and career readiness

- Equity
 - Ensure that policies and practices eliminate barriers and allow for equitable opportunity
 - Ensure representative and inclusive practices are represented in decision making

- Resources
 - Optimize funding and partnerships



EDUCATED & CAPABLE COMMUNITY



EQUITY



RESOURCES

Strategy & Innovation

Overview

Strategy & Innovation strives to promote a culture of innovation through coordinating and aligning strategy throughout the organization, equipping and empowering employees to be adaptive, and helping departments tackle the various challenges they are facing. The Strategy and Innovation Department provides project management, program evaluation, data analysis, and general consulting support to each department.

Budget

Strategy and Innovation	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,386,679	1,261,682	1,318,451	1,351,031
Operating Expenditures	32,020	39,817	65,623	43,536
Program Support		5,000	20,200	7,500
TOTAL:	1,418,699	1,306,499	1,404,274	1,402,067
Revenues:				
County			1,404,274	1,402,067
TOTAL:			1,404,274	1,402,067

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Ensure all decisions promote the County’s financial health and long term interests
 - Foster an internal business culture focused on continuous improvement

- Equity
 - Ensure that policies and practices eliminate barriers that allow for equitable opportunity



OPERATIONAL EXCELLENCE



EQUITY

Sustainability

Overview

The Sustainability Office was established in FY18 to perform responsible, professional, and administrative work organizing and coordinating environmental sustainability efforts in Buncombe County. The Sustainability Office is led by a Sustainability Officer who acts, among other duties, as a team leader working with County departments to develop sustainability initiatives and assess cost effectiveness, technical feasibility, and implementation methods.

Budget

Sustainability	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits		127,548	130,107	216,071
Operating Expenditures		352,930	366,542	363,399
Capital Outlay			35,879	
TOTAL:		480,477	532,528	579,470
Revenues:				
County			532,528	579,470
TOTAL:			532,528	579,470

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



EQUITY

Tax Assessment

Overview

The Tax Assessor has a general charge of the listing, appraisal, and assessment of all property in the County in accordance with the provisions of law. The assessment staff must conclude what the assets are, where the assets are located (tax districts), who are the owner(s), and how much is the value. The Assessment Department consists of 5 divisions: 1) Residential real property, 2) Commercial real property, 3) Land records & GIS, 4) Exemptions & special programs, and, 5) Personal property.

Budget

Tax Assessment	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	2,802,588	2,781,104	2,930,781	3,359,959
Operating Expenditures	519,491	523,447	630,798	652,360
TOTAL:	3,322,079	3,304,551	3,561,579	4,012,319
Revenues:				
County			3,561,579	4,012,319
TOTAL:			3,561,579	4,012,319

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement
 - Ensure all decisions promote the County’s financial health and long term interests

- Resources
 - Increase public engagement opportunities for input on County programs, projects, and initiatives



OPERATIONAL EXCELLENCE



RESOURCES

Tax Collections

Overview

The primary function of Tax Collections is to collect property taxes and other revenues. The department also has a deliberate and sincere focus on positive experiences for those we serve, including residents of Buncombe County and all stakeholders. While we are holding taxpayers accountable for their tax and other responsibilities, we must act with respect, equity, and authority. Many other stakeholders depend on our collection efforts and we must always exhibit respect, honesty, and responsibility in our service delivery. Currently, property taxes are billed and collected on behalf of Asheville, Black Mountain, Montreat, Weaverville, Woodfin, Asheville City Schools, and 20 Fire Service Districts.

Budget

Tax Collections	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,304,244	1,229,896	1,295,760	1,275,643
Operating Expenditures	746,225	762,404	909,246	893,641
TOTAL:	2,050,469	1,992,300	2,205,006	2,169,284
Revenues:				
Miscellaneous	38,318	61,114	50,000	50,500
Sales & Services	1,286,129	1,481,555	1,381,259	1,562,665
County			773,747	556,119
TOTAL:	1,324,447	1,542,669	2,205,006	2,169,284

Tier 1 Focus Areas & Goals

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement

- Equity
 - Ensure policies and practices eliminate barriers to allow for equitable opportunity



OPERATIONAL EXCELLENCE



EQUITY

911 Operations

Overview

911 has historically been a division of the Emergency Services cost center. In 2021, the Board of Commissioners approved an agreement consolidating 911 services for the City of Asheville and Buncombe County, which was the impetus for creating 911 as its own cost center in FY22. Buncombe County’s Public Safety Communications Center is the central answering point for public safety agencies within the County. By answering 911 and nonemergency calls in a prompt, efficient, and professional manner and dispatching appropriate responders in a timely fashion, 911 Operations helps save lives, protect property, and assists residents and visitors in their time of need.

Budget

911 Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits			5,166,111	5,963,804
Operating Expenditures			268,510	304,957
TOTAL:			5,434,621	6,268,761
Revenues:				
Intergovernmental			1,408,051	2,264,304
County			4,026,570	4,004,457
TOTAL:			5,434,621	6,268,761

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



RESIDENT WELL-BEING

Detention Center

Overview

Part of the Sheriff’s Office structure, focusing specifically on operation of the Buncombe County Detention Center.

Budget

Detention Center	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	14,533,924	13,795,220	16,671,614	15,882,273
Operating Expenditures	3,512,916	3,987,710	4,825,039	5,200,376
Capital Outlay			35,806	43,678
TOTAL:	18,046,840	17,782,930	21,532,459	21,126,327
Revenues:				
Intergovernmental	188,404	151,525	265,853	15,000
Miscellaneous	402	10		
Sales & Services	4,280,712	2,905,532	3,159,500	456,100
County			18,107,106	20,655,227
TOTAL:	4,469,517	3,057,066	21,532,459	21,126,327

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Emergency Services

Overview

Buncombe County Emergency Services provides competent, efficient, and effective emergency services to our residents and visitors in times of need by a workforce responsive to the needs of its residents 24 hours per day. Emergency Services includes EMS and the Fire Marshal’s Office.

Budget

Emergency Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	12,889,814	13,824,358	12,540,027	16,600,159
Operating Expenditures	2,193,484	2,469,008	2,860,911	3,119,811
Program Support	6,822	165,152	305,730	170,000
Capital Outlay	232,799	73,907	193,096	252,000
TOTAL:	15,322,919	16,532,425	15,899,764	20,141,970
Revenues:				
Intergovernmental	566,672	628,359	324,702	80,500
Miscellaneous	7,944	33,739		
Sales & Services	5,625,708	6,938,679	5,151,101	7,038,000
County			10,423,961	13,023,470
TOTAL:	6,200,323	7,600,777	15,899,764	20,141,970

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Reduce jail population and enhance public safety



RESIDENT WELL-BEING

- Operational Excellence
 - Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure



OPERATIONAL EXCELLENCE

Family Justice Center

Overview

At the Buncombe County Family Justice Center, survivors can access services from nonprofit partners, law enforcement, health care providers, and government agencies in a multi-disciplinary service center that provides victim-centered and trauma-informed support and begin their journey towards hope, healing, and safety. This cost center also supports the work of the broader Coordinated Community Response to Domestic and Sexual Violence, which includes offender accountability services.

Budget

Family Justice Center	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	193,529	136,687	144,191	154,793
Operating Expenditures	329,781	80,049	330,212	347,148
Program Support		217,649		3,650
TOTAL:	523,310	434,385	474,403	505,591
Revenues:				
County			474,403	505,591
TOTAL:			474,403	505,591

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Reduce jail population and enhance public safety



RESIDENT WELL-BEING

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



EQUITY

ID Bureau

Overview

The City-County Bureau of Identification maintains criminal history records, mug shot photos, and fingerprints generated through felony arrests; and provides criminal histories for background checks. Centralized Data Entry (CDE) creates and maintains the electronic record especially in regard to the master name index, warrants, processes, citations, arrests, detention, and pawn records.

Budget

Identification Bureau	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,653,019	1,709,499	1,745,998	1,922,176
Operating Expenditures	63,728	245,577	293,048	305,903
TOTAL:	1,716,746	1,955,076	2,039,046	2,228,079
Revenues:				
Intergovernmental	816,065	850,836	901,745	960,699
Sales & Services	179,074	489,201	286,490	342,500
County			850,811	924,880
TOTAL:	995,139	1,340,037	2,039,046	2,228,079

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

JCPC

Overview

Juvenile Crime Prevention Council (JCPC) funding comes from the NC Department of Juvenile Justice and Delinquency Prevention. This funding is used to assist programs that offer dispositional alternatives for youth who are court involved. Buncombe County serves as a pass-through agency for the JCPC funds. Once JCPC allocations are determined and program agreements are received mid-September, the budget is amended to reflect JCPC funding levels for the budget year.

Budget

Juvenile Crime Prevention Council	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	597	-50		
Operating Expenditures	15,817	1,034	1,500	1,500
Program Support		670,169	628,977	634,961
TOTAL:	16,415	671,152	630,477	636,461
Revenues:				
Intergovernmental	15,500	679,073	644,477	650,461
TOTAL:	15,500	679,073	644,477	650,461

Tier 1 Focus Area & Goal

- Educated and Capable Community
 - Improve college and career readiness



**EDUCATED
& CAPABLE
COMMUNITY**

Justice Resource

Overview

Justice Resource Support includes services at the Justice Resource Center that provide accountability and support to justice-involved individuals. The goal of these services is to increase public safety by reducing individual criminal justice involvement by addressing issues directly related to an individual’s likelihood to re-offend and commit another crime.

Budget

Justice Resource Support	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	112,632	609,047	1,268,749	1,396,758
Operating Expenditures	906,944	1,168,113	1,142,325	1,256,756
Program Support		32,799	25,511	108,919
TOTAL:	1,019,576	1,809,959	2,436,585	2,762,433
Revenues:				
County			2,436,585	2,762,433
TOTAL:			2,436,585	2,762,433

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Reduce jail population and enhance public safety



RESIDENT WELL-BEING

- Equity
 - Ensure that policies and practices eliminate barriers to allow for equitable opportunity



EQUITY

Pre-Trial Release

Overview

Pre-trial Release (sometimes known as Pre-trial Services) partners with the courts and law enforcement to protect public safety and assist with defendant accountability. The office conducts impartial interviews in the Buncombe County Detention Facility, compiles background information, and provides standardized risk assessments to inform judicial bond decisions. Pre-trial Release also provides supervision and monitoring of conditions of release as ordered by the courts.

Budget

Pre-trial Release	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,006,247	963,789	995,204	1,442,447
Operating Expenditures	65,418	70,221	87,154	108,852
TOTAL:	1,071,666	1,034,010	1,082,358	1,551,299
Revenues:				
County			1,082,358	1,551,299
TOTAL:			1,082,358	1,551,299

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



RESIDENT WELL-BEING

PSIP

Overview

Public Safety Interoperability Partnership (PSIP), is a multi-agency system that supports Buncombe County, City of Asheville, Town of Weaverville, and Town of Woodfin law enforcement agencies; Buncombe County EMS; City of Asheville and Buncombe County Volunteer Fire Departments; Buncombe County District Attorney; and Buncombe County Clerk of Court. PSIP is a critical public safety system used by staff 24 hours per day, 365 days per year.

Budget

Public Safety Interoperability Partnership (PSIP)	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	762,398	779,061	809,478	883,567
Operating Expenditures	464,572	487,386	535,894	559,096
TOTAL:	1,226,970	1,266,447	1,345,372	1,442,663
Revenues:				
Sales & Services	593,651	615,122	733,118	775,299
County			612,254	667,364
TOTAL:	593,651	615,122	1,345,372	1,442,663

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



RESIDENT WELL-BEING

Public Safety Training Center

Overview

The Public Safety Training Center provides a place for emergency service personnel to safely enhance their skills in live fire, chemical spills, driving techniques, rescue operations, and firearms training in a controlled environment.

Budget

Public Safety Training Center	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	441,658	414,274	473,181	503,334
Operating Expenditures	149,815	242,938	232,176	283,836
Capital Outlay			50,383	374,440
TOTAL:	591,474	657,212	755,740	1,161,610
Revenues:				
County			755,740	1,161,610
TOTAL:			755,740	1,161,610

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

Sheriff's Office

Overview

The Sheriff's Office is comprised of the following departments: Civil Process, Detention Center, Court Security, Sex Offender Registration, Tax Collection Enforcement, Sheriff's Training, Patrol, Criminal Investigations, Communications Center, Buncombe County Anti-Crime Task Force (BCAT), Senior Citizens Reassurance Program, Crime Prevention, Victim Assistance, School Resource, and Animal Control.

Budget

Sheriff's Office	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	19,298,869	19,444,199	20,945,116	21,999,948
Operating Expenditures	1,759,813	1,673,938	2,264,920	2,479,332
Capital Outlay				150,000
TOTAL:	21,058,682	21,118,136	23,210,036	24,629,280
Revenues:				
Intergovernmental	644,320	604,211	614,832	32,000
Sales & Services	443,455	399,287	305,000	255,523
County			22,290,204	24,341,757
TOTAL:	1,087,774	1,003,498	23,210,036	24,629,280

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Animal Services

Overview

Part of the Public Health structure, focusing specifically on caring humanely for animals.

Budget

Animal Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	1,176,747	1,437,022	1,511,246	1,480,824
TOTAL:	1,176,747	1,437,022	1,511,246	1,480,824
Revenues:				
Miscellaneous	3,554			
County			1,511,246	1,480,824
TOTAL:	3,554		1,511,246	1,480,824

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Behavioral Health

Overview

Behavioral Health provides \$600,000 in Maintenance of Effort funding to the Local Management Entity, Vaya Health, to support behavioral health initiatives in our County. In addition, Behavioral Health funding supports direct contracts for services such as diversion peer support, homelessness, and opioid response. We take a holistic approach to ensure robust behavioral health services are provided throughout Buncombe County by filling gaps in existing resources and creating seamless linkages with systems that people navigate – including health care, housing, education, workforce, family services, law enforcement, and the courts.

Budget

Behavioral Health	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	15,519	600,000	600,000	600,000
Program Support	1,530,214	256,478	239,579	
TOTAL:	1,545,733	856,478	839,579	600,000
Revenues:				
County			839,579	600,000
TOTAL:			839,579	600,000

Tier 1 Focus Area & Goals

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse
 - Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

Direct Assistance

Overview

Part of the Social Services structure, focusing specifically on direct public assistance, like Work First Employment, Food Stamp benefits, Crisis Intervention, and Energy Assistance.

Budget

Direct Assistance	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Program Support	8,023,241	8,352,275	11,061,042	9,982,325
TOTAL:	8,023,241	8,352,275	11,061,042	9,982,325
Revenues:				
Intergovernmental	4,520,543	5,096,594	6,894,942	5,781,335
County			4,166,100	4,200,990
TOTAL:	4,520,543	5,096,594	11,061,042	9,982,325

Tier 1 Focus Area & Goal

- Vibrant Economy
 - Increase median household income to North Carolina benchmark



**VIBRANT
ECONOMY**

Division of Social Services

Overview

The Social Services Program provides mandated, core services that protect the most vulnerable members of our community. While these programs operate within a framework of federal and state requirements, laws, and policies; we utilize data, research, and feedback from our community to ensure that we offer integrated resources that are relevant and meet clients where they are in their life.

Budget

Division of Social Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	40,304,154	40,796,343	42,029,518	46,034,930
Operating Expenditures	5,766,556	5,256,044	5,222,820	4,134,613
Program Support	5,738,978	5,656,917	6,741,615	6,201,398
TOTAL:	51,809,688	51,709,305	53,993,953	56,370,941
Revenues:				
Intergovernmental	28,143,259	29,162,886	29,534,247	29,299,751
Miscellaneous	3,554	-120		43,080
Sales & Services	131,102	20,137	36,316	17,309
County			24,423,390	27,010,801
TOTAL:	28,277,914	29,182,902	53,993,953	56,370,941

Tier 1 Focus Areas & Goals

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse



RESIDENT WELL-BEING

- Educated and Capable Community
 - Protect older residents' ability to age in place
 - Increase kindergarten readiness



EDUCATED & CAPABLE COMMUNITY

Public Health

Overview

Public Health has two main branches: Clinical Services and Population Health Services. These programs work together across our community to provide a grid of supports for residents. Through a mix of core/mandated services, they provide and support partners in the enforcement of North Carolina laws that safeguard people, animals, and the health of the environment.

Budget

Public Health	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	12,497,682	12,701,045	14,420,881	14,655,974
Operating Expenditures	5,353,488	6,640,146	8,479,489	6,152,959
Program Support	2,950,649	2,881,422	2,838,110	2,898,400
Capital Outlay			445,363	87,550
TOTAL:	20,801,819	22,222,613	26,183,843	23,794,883
Revenues:				
Interfund Transfers	39,627	17,864		
Intergovernmental	4,663,998	5,993,066	6,567,004	4,262,823
Miscellaneous	1,516	1,402		
Sales & Services	2,161,379	4,454,777	4,319,559	3,447,929
County			15,297,280	16,084,131
TOTAL:	6,866,520	10,467,109	26,183,843	23,794,883

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Eliminate deaths as a result of substance abuse



RESIDENT WELL-BEING

Veterans Services

Overview

Part of the Social Services structure, focusing specifically on caring for Veterans.

Budget

Veterans Service	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	383,541	395,167	388,513	392,421
Operating Expenditures	5,194	4,549	13,570	25,990
Program Support	45		100	100
TOTAL:	388,780	399,716	402,183	418,511
Revenues:				
Intergovernmental	2,182	2,084		2,200
County			402,183	416,311
TOTAL:	2,182	2,084	402,183	418,511

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Ag & Land Resources

Overview

The Agriculture & Land Resources Department includes Cooperative Extension (next page) and the Soil and Water Conservation District, which per N. C. General Statute 139 carries out programs that protect soil and water resources. The Soil and Water Conservation District (SWCD), governed by a five-member board of elected and appointed District Supervisors, works with its core partners, residents, and others, to conserve Buncombe County’s soil, water, and related natural resources. The SWCD Board has discretion over monies collected from the seedling sale and equipment rental, shown below as Appropriated Fund Balance and Sales and Services. This is currently an estimate and will be reconciled later in the fiscal year.

Budget

Agriculture and Land Resources	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	540,450	506,060	623,779	710,217
Operating Expenditures	83,950	63,045	133,849	139,713
Program Support			2,000	
TOTAL:	624,399	569,105	759,628	849,930
Revenues:				
Intergovernmental	30,672	30,643	44,420	38,119
Miscellaneous	1,673	6,800	250	750
Sales & Services	13,440	18,680		18,300
County			674,901	771,204
Appropriated Fund Balance			40,057	21,557
TOTAL:	45,785	56,123	759,628	849,930

Tier 1 Focus Area & Goals

- Environmental and Energy Stewardship
 - Preserve farmland and environmentally sensitive tracts of land
 - Reduce greenhouse gas emissions



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Cooperative Extension

Overview

Through workshops, consultations, websites, short courses, demonstration projects, tours, publications and more, Cooperative Extension delivers reliable information addressing high-priority local needs in five areas: 1) Enhancing agriculture, forest, and food system sustainability and profitability, 2) Conserving and improving the environment and natural resources, 3) Building quality communities, 4) Strengthening and sustaining families, and 5) Developing responsible youth. Cooperative Extension is part of the Ag & Land Resources Department.

Budget

Cooperative Extension	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	2,680		2,227	
Operating Expenditures	404,185	396,955	473,547	482,451
Program Support				4,200
TOTAL:	406,865	396,955	475,774	486,651
Revenues:				
Miscellaneous	2,933	2,079	3,000	3,000
Sales & Services	5,386	3,377	2,000	4,200
County			470,774	479,451
TOTAL:	8,319	5,455	475,774	486,651

Tier 1 Focus Area & Goals

- Environmental and Energy Stewardship
 - Preserve farmland and environmentally sensitive tracts of land
 - Reduce greenhouse gas emissions



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Economic Development

Overview

Through Economic Development projects, the County encourages and supports the development of the industrial base of the County by providing incentives for new industry and the expansion of current industries. The program incentivizes capital investment greater than \$1.5M and jobs that exceed \$20.93/hour. The County ensures accountability for the use of public incentive dollars through the establishment of economic development agreements with annual milestones, confirmation procedures, and “clawback” provisions.

Budget

Economic Development	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	45,000			
Program Support	2,455,109	2,011,070	5,302,676	1,665,000
TOTAL:	2,500,109	2,011,070	5,302,676	1,665,000
Revenues:				
Intergovernmental	929,000			
County			5,302,676	1,665,000
TOTAL:	929,000		5,302,676	1,665,000

Tier 1 Focus Area & Goals

- Vibrant Economy
 - Increase total employment in region’s targeted industries
 - Increase median household income to North Carolina benchmark



Permits & Inspections

Overview

Permits and Inspections provides building inspections and permitting services for all unincorporated areas of Buncombe County and through contractual agreements, provides these services for the Towns of Biltmore Forest, Weaverville, and Woodfin.

The mission of Permits and Inspections is to promote our residents' safety, health, and general welfare by administering and enforcing the North Carolina State Building Codes as adopted by the Building Code Council.

Budget

Permits & Inspections	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	2,232,274	2,245,615	2,342,519	2,456,715
Operating Expenditures	197,970	213,732	424,637	247,967
Program Support			25,000	100,000
TOTAL:	2,430,243	2,459,347	2,792,156	2,804,682
Revenues:				
Permits & Fees	3,124,909	3,361,693	3,026,000	3,150,000
Sales & Services	13,598	17,217	18,170	18,000
County			-252,014	-363,318
TOTAL:	3,138,507	3,378,910	2,792,156	2,804,682

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions

- Operational Excellence
 - Foster an internal business culture focused on continuous improvement



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**OPERATIONAL
EXCELLENCE**

Planning & Development

Overview

The Planning and Development department oversees a variety of programs and services that facilitate growth and development related to zoning, subdivisions, floodplain management, stormwater, erosion control, e-911 emergency addressing coordination, inspection services, and board/commission facilitation for the Board of Adjustment and Planning Board. Further, the department provides community development services related to the operation of the Mountain Mobility public transportation system, and manages the Affordable Housing Services Program. This department also works with municipal, regional, and state governments for regional planning efforts.

Budget

Planning	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,921,207	1,801,356	2,314,877	2,962,283
Operating Expenditures	85,694	90,564	173,185	163,370
Program Support		4,174	4,174	7,174
TOTAL:	2,006,901	1,896,094	2,492,236	3,132,827
Revenues:				
Miscellaneous	3,240			
Sales & Services	463,184	653,349	434,000	517,409
County			2,058,236	2,615,418
TOTAL:	466,424	653,349	2,492,236	3,132,827

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Preserve farmland and environmentally sensitive tracts of land

- Vibrant Economy
 - Implement land use strategies that encourage affordable housing near transportation and jobs



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**VIBRANT
ECONOMY**

Library

Overview

The Library system’s services include a variety of activities supporting lifelong learning, including answering reference questions, providing materials for checkout in a variety of formats, offering access to online databases and information resources, providing meeting spaces for community gatherings and events, and presenting free public programs for all ages that educate, inspire, and build community.

Budget

Library	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	4,405,560	4,276,627	5,094,654	5,999,381
Operating Expenditures	1,350,010	1,452,486	1,567,576	1,561,412
TOTAL:	5,755,570	5,729,113	6,662,230	7,560,793
Revenues:				
Intergovernmental	227,666	225,223	225,206	243,384
Miscellaneous	150	4,491	52,894	
Sales & Services	150,891	52,843	34,000	53,000
County			6,350,130	7,264,409
TOTAL:	378,707	282,557	6,662,230	7,560,793

Tier 1 Focus Areas & Goals

- Educated and Capable Community
 - Increase kindergarten readiness

- Resident Well-Being
 - Expand and maintain cultural and recreational assets



EDUCATED & CAPABLE COMMUNITY



RESIDENT WELL-BEING

Recreation Services

Overview

Recreation Services provides recreational opportunities that inspire active living, health, and wellness through access to high quality facilities and programming. The department leverages key community partnerships to extend the recreational opportunities available to residents. In addition to the care and oversight of our parks and swimming pools, Recreation Services is working to preserve the County’s natural beauty and to enhance its natural resources through the development of greenways and the procurement of open spaces.

Budget

Recreation Services	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	1,294,883	1,249,985	1,224,281	1,422,490
Operating Expenditures	573,319	698,712	578,560	590,235
Program Support	100,000	88,463	242,487	242,487
Capital Outlay				192,546
TOTAL:	1,968,201	2,037,161	2,045,328	2,447,758
Revenues:				
Intergovernmental	3,000			
Miscellaneous	21,319	5,797		
Sales & Services	158,020	198,401	146,580	189,638
County			1,898,748	2,258,120
TOTAL:	182,339	204,198	2,045,328	2,447,758

Tier 1 Focus Area & Goal

- Resident Well-Being
 - Expand and maintain cultural and recreational assets



**RESIDENT
WELL-BEING**

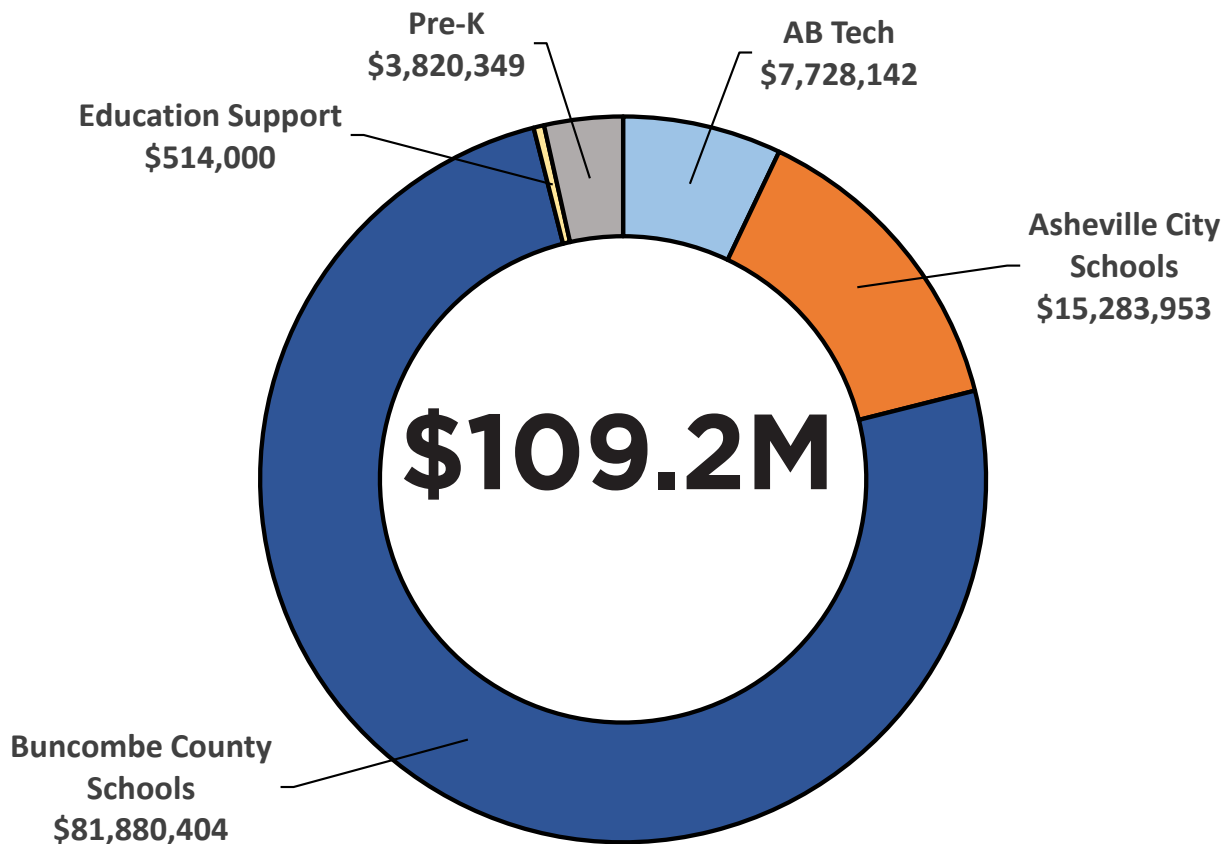
Education

Overview

The County’s Education function is comprised of Buncombe County Schools, Asheville City Schools, Early Childhood Education, Education Support, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$109,226,848 which is 27.4% of the total General Fund budget. Buncombe County Schools and Asheville City Schools also receive capital funding as mandated through Senate Bill 888, which was ratified on June 21, 2016. Prior to SB 888 one half of Article 39 sales and use tax revenue was allocated to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership in the two school systems. SB 888 removed this distribution method and allocates funding based on prioritization of capital needs, decided by a School Capital Commission.

Funding for public education is a major responsibility of county government. The State is primarily responsible for funding public school operations, while counties are largely responsible for capital needs. In North Carolina, county boards of commissioners act as taxing authority for local school boards, review the entire school’s budget as well as approve county appropriations for current expense and capital outlay, and issue bonds and arrange other financing for school capital outlay purposes. In recent years, Buncombe County has undertaken major initiatives to support effective education and to secure accountability for educational funds expended.

Budget



Function: Education

General Fund Education Appropriation FY2014-2023

Fiscal Year	City Schools	County Schools	A-B Tech	Early Childhood Education	Child Care Centers	Education Support	Education Total	Increase (Decrease)
2023	\$15,283,953	\$81,880,404	\$7,728,142	\$3,820,349		\$514,000	\$109,226,848	13.27%
2022	\$13,059,877	\$71,854,796	\$7,275,600	\$3,745,440		\$494,000	\$96,429,713	4.18%
2021	\$12,728,957	\$69,712,472	\$7,075,600	\$2,820,589		\$224,000	\$92,561,618	2.19%
2020	\$12,626,196	\$68,052,371	\$6,775,600	\$2,748,589	\$55,350	\$317,500	\$90,575,606	8.80%
2019	\$11,890,592	\$63,642,438	\$6,500,000	\$830,578	\$68,000	\$317,500	\$83,249,108	1.32%
2018	\$11,503,729	\$62,703,805	\$7,800,000	\$156,632			\$82,164,166	11.15%
2017	\$10,329,379	\$57,590,436	\$6,000,000				\$73,919,815	(8.15%)
2016	\$11,061,915	\$63,354,745	\$6,063,999				\$80,480,659	3.61%
2015	\$10,571,303	\$61,038,940	\$6,063,999				\$77,674,242	5.39%
2014	\$9,735,914	\$57,905,099	\$6,063,999				\$73,705,012	(0.56%)

The County is required by North Carolina law to distribute funds to the two public school systems on the basis of average daily membership (ADM). Funding ratios for the two school systems have changed in accordance with the ADM changes.

As outlined in the following table, the combined average daily membership for Asheville City Schools and Buncombe County Schools increased in FY2022 for the first time since FY2014.

K-12 Average Daily Membership (ADM)

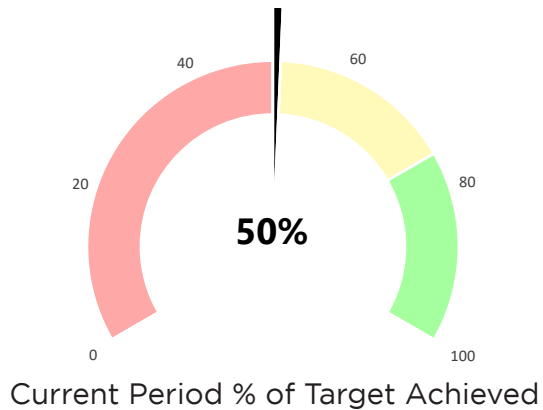
Fiscal Year	Final ADM	Increase (Decrease)
2022	25,929	0.02%
2021	25,924	(6.45%)
2020	27,712	(0.10%)
2019	27,741	(1.44%)
2018	28,147	(1.48%)
2017	28,569	(0.46%)
2016	28,701	(1.22%)
2015	29,056	(1.70%)
2014	29,558	0.36%

Performance Measures

The County is committed to its Strategic Plan and continues to make progress toward accomplishing the goals of the Plan. In the next few pages, you will see consolidated data for each of the community focus areas (Tier 1) along with the departmental (Tier 2) goals and performance measures that support them. You will find detailed information on all departmental goals, initiatives, and performance measures to date in *Appendix S*.

Resident Well-Being

Tier 1 Focus Area



Tier 1 Goal

- Eliminate deaths as a result of substance abuse - Current Period % of Target Achieved = 0%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Health & Human Services - Social Work	Decrease the number of children who enter custody with the reason of “Parental Substance Use” identified at the time of the custodial petition	Number of petitions of children entering custody due to parental substance abuse	55	69

Tier 1 Goal

- Reduce jail population and enhance public safety - Current Period % of Target Achieved = 100%

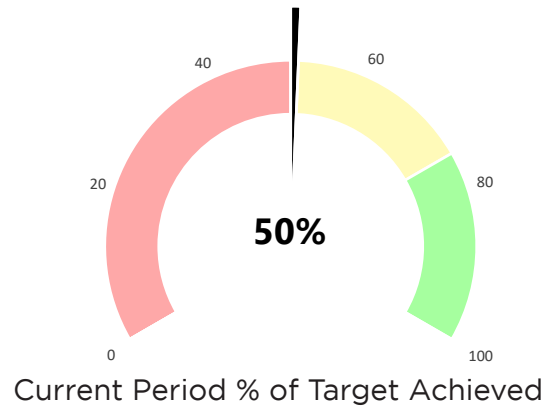
Resident Well-Being

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
ID Bureau	Reduce the number of unserved processes in the warrant repository that meet the criteria to be recalled and disposed by the courts	Percentage of processes recalled	8.5%	10.3%
Justice Services	Increase community safety and accountability for those who do harm	Percentage increase in public safety rate for intensive supervision caseload	84%	85.9%
Justice Services	Increase alternative pathways for people to move through the justice system	Number of diversion opportunities/programs/investments at each point in the criminal justice system	3	3

Educated and Capable Community

Tier 1 Focus Area



Tier 1 Goal

- Increase kindergarten readiness - Current Period % of Target Achieved = 100%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Libraries	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Number of early childhood education classrooms receiving at least one POP service	108	122

Tier 1 Goal

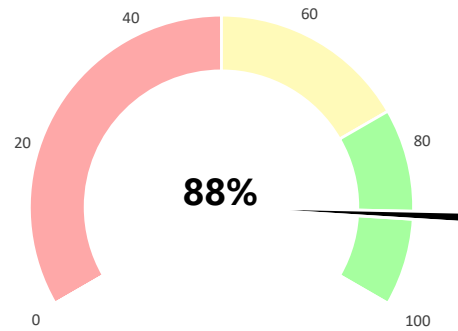
- Improve college and career readiness - Current Period % of Target Achieved = 0%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Elections	Increase high school student participation in the electoral process and expose students to a career in elections	Number of students who enroll in the Student Assistance Program	20	0
Justice Services	Reduce youth involvement in justice system	Percentage reduction in school-based offense complaints for all of public Buncombe County school districts	5%	-58.9%

Environmental and Energy Stewardship

Tier 1 Focus Area



Current Period % of Target Achieved

Tier 1 Goal

- Reduce Greenhouse Gases - Current Period % of Target Achieved = 75%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
General Services & Fleet	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Percentage of County fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	10%	12.37%
Permitting & Inspections	Increase the number of electronic plan reviews	Percentage of electronic (paperless) plan reviews over time	34%	97.20%
Solid Waste	Increase recycling in Buncombe County Local Government Programs	Percentage of recycling in Buncombe County	8.5%	7.51%
Sustainability	Increase renewable energy access and reduce community-wide greenhouse gas emissions	Count of solar installs and weatherizations in the community	25	47

Environmental and Energy Stewardship

Tier 1 Goal

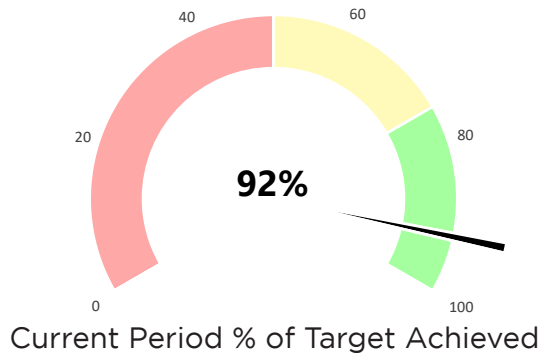
- Preserve farmland and environmentally sensitive tracts - Current Period % of Target Achieved = 100%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Agriculture & Land Resources	Preserve natural resources for future generations	Number of conservation easement projects initiated each year	15	19

Vibrant Economy

Tier 1 Focus Area



Tier 1 Goal

- Implement land use strategies that encourage affordable housing near transportation and jobs - Current Period % of Target Achieved = 77%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Planning & Transportation	Work effectively with the community and all applicable stakeholders to promote growth patterns within the County through a robust and effect comprehensive planning process	Number of households impacted by the Affordable Housing Services Program and Community Oriented Development	889	704

Tier 1 Goal

- Increase median household income to North Carolina benchmark - Current Period % of Target Achieved = 100%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Economic Development	Increase average wage for Buncombe County incentivized projects	Average wage rate for incentivized projects	\$25	\$26.02
Health & Human Services - Economic Services	Increase median household income for Skills Training and Employment Program graduates	Average wage rate for Skills Training and Employment Program graduates	\$13.75	\$15.77



Vibrant Economy

Tier 1 Goal

- Increase total employment in the region's targeted industries - Current Period % of Target Achieved = 98%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Economic Development	Increase small business and "startup" jobs	Increase in number of people employed in small business and startup jobs	670	684
Economic Development	Increase total employment in targeted advanced manufacturing jobs	Increase in number of people employed in advanced manufacturing jobs	10,826	10,159
Economic Development	Increase total employment in targeted professional office and information technology jobs	Increase in number of people employed in professional office and information technology jobs	9,958	10,433



**Other Funds:
Special Revenue
Enterprise
Internal Service**

"Even Our Art is Budget Conscious"

Transportation Fund

Overview

The Planning and Development Department, Transportation Division oversees Buncombe County’s Community Transportation System, Mountain Mobility. Mountain Mobility was established in 1989 to increase the level of transportation services available to Buncombe County residents. Since its inception, Mountain Mobility has expanded to engage dozens of human service agencies and organizations to coordinate transportation for those Buncombe County residents in need of services. The City of Asheville contracts with Buncombe County’s Mountain Mobility for the provision of ADA Complementary Paratransit Services for the City of Asheville’s ART system. Human service agencies and organizations also contract with Mountain Mobility for the provision of transportation services to their clients. Over time, Buncombe County expanded Mountain Mobility services to include deviated fixed-route public transit routes open to the public known as Trailblazers.

Budget

Transportation	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	178,844	170,352	18,072	17,402
Operating Expenditures	3,628,644	3,383,629	4,802,424	4,656,316
Capital Outlay	712,152	70,689	1,509,780	144,085
Transfers and Other Financing	65,850			
TOTAL:	4,585,490	3,624,670	6,330,276	4,817,803
Revenues:				
Interfund Transfers	1,641,248	1,380,444	1,636,581	1,707,989
Intergovernmental	3,534,570	2,693,776	4,542,085	3,100,945
Miscellaneous	61,499	26,170	36,869	8,869
Appropriated Fund Balance			114,741	
TOTAL:	5,237,318	4,100,390	6,330,276	4,817,803

Special Taxing Districts Fund

Overview

Buncombe County contains 20 fire protection and rescue districts funded through ad valorem property tax and sales tax revenues. Fire districts submit property tax amounts specifically for their districts that must be approved by the Buncombe County Board of Commissioners and receive a portion of sales tax revenue via the ad valorem distribution method. Property and sales tax revenues are also distributed to Asheville City Schools for the School Supplemental Taxing District, the tax rate of which is set by the Board of Commissioners.

Essentially, the County serves as a pass-through entity for the districts. All expenditures listed below fund the budgets determined by the districts themselves.

Budget

Special Taxing Districts	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	69,618	75,773	81,690	122,539
Program Support	32,499,253	49,477,122	55,459,683	60,941,605
Contingency			2,700,000	3,000,000
TOTAL:	32,568,871	49,552,895	58,241,373	64,064,144
Revenues:				
Property Tax	24,777,531	37,005,871	43,320,760	45,121,119
Local Option Sales Tax	7,791,340	12,547,024	14,920,613	18,943,025
TOTAL:	32,568,871	49,552,895	58,241,373	64,064,144

911 Operations Fund

Overview

The Emergency Telephone System or 911 Operations Fund is restricted specifically to the emergency operations system. Buncombe County has undergone conversations in the past few years around the configuration of the County’s emergency response team: County, City, or County-City. Each safety answering point configuration operates under different restrictions per the NC 911 Board. By reporting data on eligible expenditures and available fund balance, the NC 911 Board determines a distribution amount.

Budget

911 Operations	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	737,003	1,005,805	569,343	588,426
Capital Outlay			700,000	700,000
TOTAL:	737,003	1,005,805	1,269,343	1,288,426
Revenues:				
Interfund Transfers	178,000	3,770		
Intergovernmental	24,984	665,753	569,343	660,801
Investment Earnings	19,396	155		
Appropriated Fund Balance			700,000	627,625
TOTAL:	222,380	669,679	1,269,343	1,288,426

Occupancy Tax Fund

Overview

Occupancy tax charges on lodging facilities in Buncombe County fund further development on travel and tourism. Similar to the Special Taxing Districts Fund, occupancy tax, net of collection fees, is transferred to the Tourism Development Authority for expenditures authorized by state statute.

The limited effect of COVID-19 on tourism in Buncombe County coupled with the current expectations of high tourism lead to a substantially higher budget for FY22 and FY23.

Budget

Occupancy Tax	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	20,782,158	27,242,169	41,000,000	46,000,000
TOTAL:	20,782,158	27,242,169	41,000,000	46,000,000
Revenues:				
Other Taxes	20,782,158	27,242,169	41,000,000	46,000,000
TOTAL:	20,782,158	27,242,169	41,000,000	46,000,000

ROD Automation Fund

Overview

The Register of Deeds (ROD) Office uses various technologies to record and store public records data. The NC General Assembly requires a separate, non-reverting fund to purchase software and hardware to assist in the digitalization and preservation of public records. 10% of fees collected by the ROD go into this fund.

Budget

ROD Automation	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	59,327	64,906	133,755	123,300
Transfers and Other Financing	23,620	23,620	25,346	25,346
TOTAL:	82,947	88,527	159,101	148,646
Revenues:				
Permits & Fees	153,434	189,128	158,601	148,596
Investment Earnings	1,648	24	500	50
TOTAL:	155,082	189,152	159,101	148,646

Forfeitures Fund

Overview

This fund combines federal and state forfeiture dollars to assist in Sheriff programs. The unpredictable nature of forfeiture funds makes budgeting difficult. Therefore, budget amendments are often completed throughout the year depending on revenue flow.

Budget

Forfeitures	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures	129,346	170,798	271,681	180,000
Capital Outlay	39,348	85,467		50,000
TOTAL:	168,693	256,265	271,681	230,000
Revenues:				
Miscellaneous		22,758		
Forfeitures	76,982	39,508	271,681	50,000
Investment Earnings	5,337	36		
Appropriated Fund Balance				180,000
TOTAL:	82,318	62,301	271,681	230,000

PDF Woodfin Fund

Overview

Project Development Financing (PDF) involves pledging new property tax growth resulting from the project. This fund accounts for that ad valorem tax revenue pledged to meet the debt service requirements related to the Woodfin Downtown Project. The Woodfin Downtown Project was previously accounted for in a project fund but is now complete with only debt service remaining.

Budget

PDF Woodfin	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Debt Service	628,879	742,800	10,838,450	813,450
TOTAL:	628,879	742,800	10,838,450	813,450
Revenues:				
Interfund Transfers	45,240	78,440		
Intergovernmental	239,893	285,468		
Bond Proceeds			10,060,000	
Property Tax	339,316	379,174	778,450	813,450
Investment Earnings	47	0		
TOTAL:	624,496	743,082	10,838,450	813,450

School Fines & Forfeitures

Overview

In accordance with Governmental Accounting Standards Board (GASB) Statement 84, which eliminates the use of agency funds by governmental units and requires all activity heretofore accounted in agency funds to be examined to determine what other fund type in which it is most properly reported, Buncombe County established the School Fines and Forfeitures Fund to collect and distribute state collections that pass through Buncombe County to our education partners, Asheville City Schools and Buncombe County Schools.

Budget

School Fines & Forfeitures	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Program Support		636,621	2,000,000	2,000,000
TOTAL:		636,621	2,000,000	2,000,000
Revenues:				
Miscellaneous		636,621	2,000,000	2,000,000
TOTAL:		636,621	2,000,000	2,000,000

Representative Payee Fund

Overview

In accordance with Governmental Accounting Standards Board (GASB) Statement 84, which eliminates the use of agency funds by governmental units and requires all activity heretofore accounted in agency funds to be examined to determine what other fund type in which it is most properly reported, Buncombe County established the Representative Payee Fund to collect and distribute payments from the state to children in foster care. Buncombe County holds these funds in trust until time for disbursal.

Budget

Representative Payee	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Program Support		356,914	500,000	600,000
TOTAL:		356,914	500,000	600,000
Revenues:				
Intergovernmental		407,846	500,000	600,000
Investment Earnings		71		
TOTAL:		407,918	500,000	600,000

Register of Deeds Trust

Overview

In accordance with Governmental Accounting Standards Board (GASB) Statement 84, which eliminates the use of agency funds by governmental units and requires all activity heretofore accounted in agency funds to be examined to determine what other fund type in which it is most properly reported, Buncombe County established the Register of Deeds Trust Fund to collect and pay the share of state revenue generated from permits and fees revenues administered by the Register of Deeds Office. These dollars are strictly pass-through.

Budget

Register of Deeds	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Operating Expenditures		353,574		400,000
Program Support			400,000	
TOTAL:		353,574	400,000	400,000
Revenues:				
Permits & Fees		353,574	400,000	400,000
TOTAL:		353,574	400,000	400,000

Reappraisal Reserve Fund

Overview

Buncombe County sets aside dollars for cyclical property appraisal, according to NC General Statute.

Dollars were expended to conduct the reappraisal that occurred in FY21.

Budget

Reappraisal Reserve	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits		11,206	26,913	26,913
Operating Expenditures	432,630	154,878	373,957	505,000
TOTAL:	432,630	166,084	400,870	531,913
Revenues:				
Interfund Transfers	163,334	63,333	198,013	435,000
Appropriated Fund Balance			202,857	96,913
TOTAL:	163,334	63,333	400,870	531,913

Inmate Commissary Fund

Overview

Sale of commissary and telephone concessions generates the revenue used for operations in the Inmate Commissary/Welfare Fund.

Budget

Inmate Commissary	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	92,828	128,867	152,076	154,450
Operating Expenditures	264,541	109,799	281,090	221,748
Capital Outlay	129,294	35,806		49,767
Contingency			50,817	20,000
TOTAL:	486,663	274,472	483,983	445,965
Revenues:				
Interfund Transfers		1,677		
Investment Earnings	6,369	77	250	
Sales & Services	504,458	410,783	483,733	360,044
Appropriated Fund Balance				85,921
TOTAL:	510,828	412,537	483,983	445,965

Solid Waste Fund

Overview

The Solid Waste Fund is made up of the Landfill and Transfer Station. The Transfer Station serves as a drop-off location for residential and commercial waste, which is then transferred to the Landfill. The Landfill is an EPA Bioreactor Project and provides residential, commercial, and industrial waste disposal. The Solid Waste Fund also includes recycling services.

Budget

Solid Waste	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	2,902,746	3,297,810	3,514,938	4,097,530
Operating Expenditures	5,165,973	5,737,470	6,991,527	7,902,220
Capital Outlay	242,002	805,141	506,895	270,663
Debt Service	328,183	328,350	331,850	75,000
Transfers and Other Financing		55,000	1,395,000	935,000
TOTAL:	8,638,904	10,223,771	12,740,210	13,280,413
Revenues:				
Interfund Transfers		58,768		
Intergovernmental				28,280
Miscellaneous	252,082	359,326	95,000	95,000
Other Taxes	612,084	659,427	578,816	615,013
Permits & Fees	18,900	7,118	18,100	6,400
Investment Earnings	155,751	1,846		
Sales & Services	10,413,991	10,899,369	10,495,248	10,909,914
Appropriated Fund Balance			1,553,046	1,625,806
TOTAL:	11,452,808	11,985,854	12,740,210	13,280,413

Internal Service Fund

Overview

Internal Service Funds are used to account for the financing of goods and services by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County maintains the Insurance Internal Service Fund to account for the financing of its commercial liability programs and the operations of its self-insurance, group health and dental, workers' compensation, unemployment, and general liability programs.

The Internal Service Fund's major revenue source derives from departmental charges, retiree payments, employee payments, and insurance settlements.

Budget

Internal Service Fund	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Expenditures:				
Salaries And Benefits	369,942	371,107	494,365	543,232
Operating Expenditures	33,121,749	35,104,139	41,206,100	39,032,461
Transfers and Other Financing		2,992,000		1,500,000
TOTAL:	33,491,691	38,467,246	41,700,465	41,075,693
Revenues:				
Sales & Services	38,007,937	38,304,691	40,835,802	37,463,390
Local Option Sales Tax County				
Appropriated Fund Balance			864,663	3,612,303
TOTAL:	38,007,937	38,304,691	41,700,465	41,075,693



Capital Improvement Plan

Capital Improvements 101

What is a Capital Project or a Capital Plan?

A capital project is defined as construction, renovation, or demolition project, or acquisition of land or other assets, valued in excess of \$100,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

The Buncombe County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects that includes estimated project costs and funding sources the County expects to carry out over five years. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets.

The CIP is developed annually in conjunction with the budget process to better incorporate long range planning.

Asset Types and Depreciation

- **Land** - Real property that is used in the operations of Buncombe County and has an indefinite useful life (and is therefore not depreciated).
- **Buildings** - Permanent structures used in the operations of Buncombe County and have a defined useful life.
- **Improvements** - Any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use).
- **Equipment** - A broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold, like generators, medical equipment, etc.
- **Vehicles** - This type is recorded as a capital asset when used in the operations of Buncombe County, like ambulances or Sheriff's vehicles.
- **Intangible Assets** - These may be non-financial in nature, but provide future benefits to Buncombe County. Items such as computer software (purchased or internally generated), land use rights of land not owed by Buncombe County, copyrights, etc.
- **Depreciation** - Buncombe County utilizes straight-line depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000.00 and has a useful life of 60 months the allocation of depreciation will be \$1,000.00 per month.

Asset Type	Useful Life
Land	N/A
Land Improvements	240 months
Buildings	360 months
Building Improvements	240 months
Equipment	120 months
Computer/Electronic	60 months
Vehicles	
New	60 months
Use	36 months
Sheriff Vehicles	36 months

How does the Capital Plan affect the budget?

There are two ways capital can affect the operating budget. The first way is project payment type. *Pay-As-You-Go projects* utilize existing dollars. This could accumulate from savings or prioritizing needs in a given year. The burden of payment is high, but only one-time. *Debt-financed projects* borrow dollars from a lender. This method spreads the burden of payment over time thus keeping it low. However, unlike *Pay-As-You-Go*, *Debt-financed projects* must include payment for principal and interest. Additionally, only some types of projects qualify for debt financing.

Buncombe County’s Fund Balance Policy (See *Policies and Goals* or *Appendix C*) specifies that, upon completion of the audit, excess undesignated fund balance over 20% will be transferred to the Capital Projects Fund. These dollars shall be used for one-time capital expenditures. In FY2022, Buncombe County transferred \$15,172,602 to the Capital Projects fund.

This transfer resulted in:

1. the elimination of the need for additional General Fund support for the FY2023 CIP, and
2. the ability to fund projects previously intended for debt-financing.

The table below shows the project payment type effect on the FY2023 budget by Fund. Also, unlike in previous years, Buncombe County is not seeking to debt-finance vehicle purchases. Debt obligations from previous years do exist and are shown in the *Debt* section.

More information regarding the transfer can be found in the full CIP document in *Appendix Q*.

Fund	Pay-As-You-Go (Current Year Funds)	Debt-Financed (Future Payments)
General (Annual Fund)	\$3,933,335 (Vehicles not on CIP)	
Capital Projects (Multi-Year Fund)	\$1,011,654	\$15,260,000
Solid Waste (Annual Fund)	\$370,663 (Includes \$270,663 of vehicles not on CIP)	
Solid Waste Capital Projects (Multi-Year Fund)	\$935,000	

*Note: Solid Waste is highlighted because it is an Enterprise Fund whereas the others are governmental.

The second way is ongoing maintenance or savings. For example, the completion of a new building will necessitate a new utility cost. However, if an old building is no longer used because of this new building, those utility costs may be a reduction because of improved building codes and materials. Either way, these operating costs or savings can be difficult to estimate or capture.

During the project submission process, project submitters are asked to estimate operating costs for additional personnel, utilities, maintenance, and/or other operating costs related to their submission.

At this time, the Library Renovation project stands for several potential library projects, but the exact project has not yet been selected. Therefore, no operating cost impact can be calculated.

The Recreation Services Master Plan will not require operating costs on its own. However, projects resulting from this plan would certainly impact future operations.

The Electric Vehicle Charging Infrastructure project has two direct operational effects: increased electricity usage/decreased fuel purchases and increased EV fleet. Vehicle replacement costs will increase slightly as EV generally costs more than gas-powered. Overall, as the cost of fuel increases (a concern in the current economic environment), the cost of electricity should not increase as quickly. As a basis of comparison, the Dept of Energy estimates the annual electric/fuel cost comparison of a Ford F-150/F-150 Lightning at 27% of cost (\$483/\$1,742) with annual operating costs at 64% (\$2,447/\$3,815). Over time and including estimated purchased price, the F-150 (EV) will equal F-150 (gas) at year 5 and produce over \$10,000 in savings by year 10. Extrapolating to a variety of vehicles and a full fleet ensures significant cost savings over the life of the vehicle - not to mention the significant environmental effects.

The FY2023 phase of the Facility Assessment - Renovation project, similar to the Library Renovation project, includes several projects depending on determined need as a result of the Comprehensive Facility Assessment. Therefore, operational costs are limited as projects may vary and most work is related to repair and maintenance. Overall, extending the life of existing county assets is preferable to new construction in the current economic climate.

The FY2023 phase of the Solar on Schools project will have an indirect effect on operations. Since the Board of Education is a separate entity, of which the county allots dollars to be used for various educational purposes all under the Board of Education's direction, Buncombe County won't see savings in energy costs. However, the Buncombe County Board of Commissioners hopes that energy savings captured by the Board of Education will help fund other educational needs of the district.

Lastly, the Emergency Services Base Construction plan includes many operating cost considerations. First, based on the current estimates, an additional \$32,000 to \$36,000 will be needed for utilities, maintenance, and general facility operations cost. Additional units will likely to be needed to run ambulance service, but the number is undetermined at this time. However, the estimated cost of one unit running 24/7 service is around \$670,000, not including the purchase of a new ambulance.

CIP Process

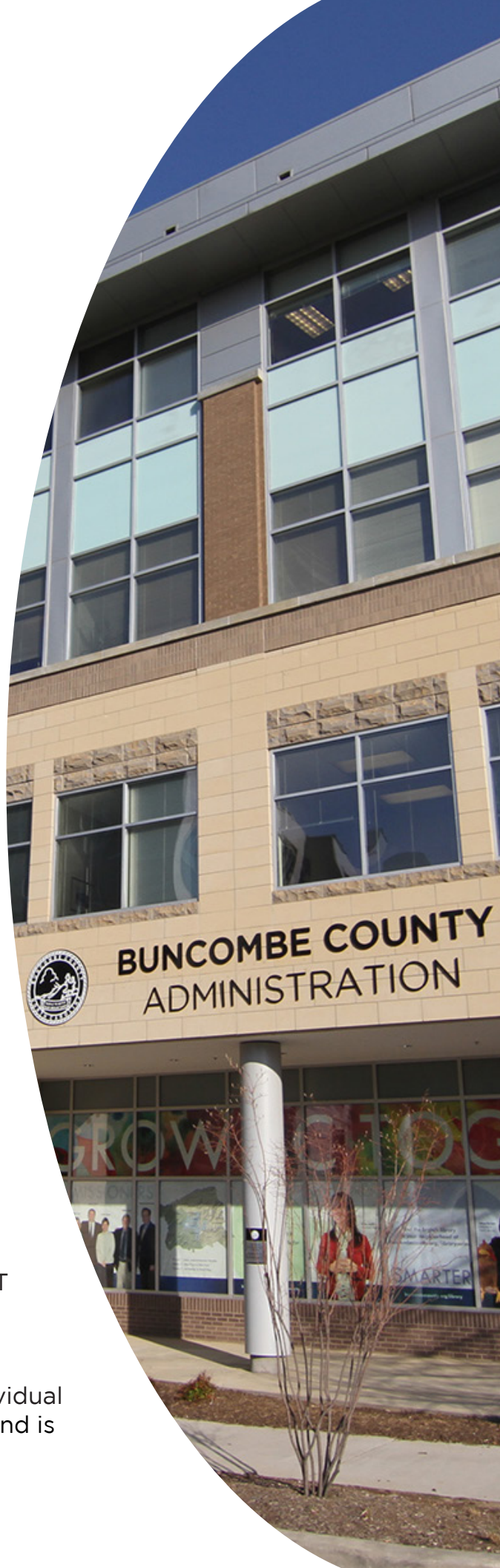
Date	Activity
8/16/21	Kickoff of Capital Process
Aug-Sept	Training for Project Submissions
8/27/21	Opening Date for Project Submissions
11/5/21	Last Day for Depts to Consult with General Services for Project Submission
11/19/21	Last Day for Dept Submissions
11/30/21	Initial Capital Review Team Meeting
12/6/21-12/16/21	Dept Presentations of Requests
1/3/22	Capital Review Team Recommendation Meeting
1/21/22	Budget/Finance Determine Capital Project Funding
2/2/22	Recommendation to County Manager

Criteria

- Health & Safety
- Quality of Life
- Regulatory Mandate
- Integrity & Reliability of Assets
- Cost Savings Over the Project Life
- Service Delivery & Effectiveness
- Synergy with Other Projects
- Strategic Plan Alignment

On the next four pages are the CIP, Greenways Plan, IT Project Plan, and Solid Waste CIP.

The full Capital Improvement Plan document, which explains more about the committee, scoring, and individual projects, including descriptions, can be found [online](#) and is also included as a reference in *Appendix Q*.



FY2023-2027 Capital Improvement Plan

Department/Project	FY23	FY24	FY25	FY26	FY27	Future FY	Funding Source
Elections							
FY24 Elections Services Complex		\$17,751,479					Debt Finance
FY25 Voting System Replacement			\$1,090,000				TBD
Emergency Services							
FY23 Emergency Services Base Construction	\$7,250,000						Debt Finance
FY24 Garage & Warehouse Improvements		\$920,000					TBD
FY24 Public Safety Training Center Improvements		\$140,000					TBD
FY24 VHF Radio System		\$600,000					TBD
General Services							
Comprehensive Facility Assessment Renovation	\$4,007,281	\$15,146,757	\$3,177,456	\$2,835,439	\$1,947,312	\$132,864,223	Debt Finance
Library Facility Assessment Renovation and Repair	\$921,746	\$334,713	\$655,031	\$827,365	\$3,309,171	\$84,402,260	Capital Fund Transfer
Soccer Complex Improvements (Second Installment)		\$165,540					Pay-Go
FY24 Storage Facility		\$12,845,703					Debt Finance
Detention Center Facility Assessment Renovation & Repair		\$440,510				\$16,101,842	TBD
Governing Body							
I-26 Infrastructure Project - Multimodal Design Elements						\$1,000,000	TBD
Information Technology							
Public Safety Interoperability Information Systems Replacement		\$5,000,000					Debt Finance
Public Safety Radio System Replacement		\$12,200,000					Debt Finance
Recreation Services							
FY23 Recreation Services Master Plan	\$200,000						Capital Fund Transfer
FY25 Greenways Master Plan			\$100,000				Pay-Go
Sustainability							
FY23 Solar on Schools and Public Buildings	\$4,000,000	\$4,000,000	\$4,000,000				TBD
FY23 Electric Vehicle Charging Infrastructure	\$115,000						Capital Fund Transfer
Solar Panel Installation Placeholder				\$400,000	\$400,000	\$400,000	TBD
Capital Projects Fund TOTAL	\$16,494,027	\$69,544,702	\$9,022,487	\$4,062,804	\$5,656,483	\$234,768,325	

Greenways Five-Year Plan

Greenways	FY23	FY24	FY25	FY26	FY27	Future FY	Funding Source
Sidewalks	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		Pay-Go
Future Greenways	\$ -	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000		Pay-Go
Hominy Creek Greenway						\$ 80,000	Pay-Go
Total	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 80,000	

Information Technology Projects (General Fund)

Department/Project	FY23	FY24	FY25	Funding Source
CAPE				
200 College St Media Room	\$195,000			General Fund
Content Management System			\$250,000	General Fund
Countywide				
COOP System and Services	\$130,000			General Fund
Emergency Services				
Web EOC		\$100,000		General Fund
CPR Alerting			\$25,000	
Finance				
Debt Lease/GASB	\$13,000			
Cobblestone DocuSign Adapter		\$20,000		General Fund
Cobblestone Document Collaboration		\$14,500		General Fund
Governing Body				
Agenda and Meeting Management Software		\$36,000		General Fund
General Services				
Vehicle and Fleet Management	\$140,000			General Fund
Facility Management		\$55,000		General Fund
HHS				
Food and Lodging	\$80,000			General Fund
Human Resources				
Workday Learning Module	\$80,000			General Fund
Compliance Training Service		\$35,000		General Fund
HR Ticketing System			\$30,000	
Library				
Library Doors Camera System		\$35,000		General Fund
Mobile Library App		\$20,000		General Fund
Print Release Terminals			\$70,000	General Fund
Recreation Services				
Rec Services Management	\$20,000			General Fund
Tax Assessment				
Combined Personal and Real Property Assessment		\$175,000		General Fund
Total	\$658,000	\$490,500	\$375,000	

Solid Waste Enterprise Fund Five Year Capital Improvement Plan

Solid Waste Capital	FY23	FY24	FY25	FY26	FY27	Pay-Go/Debt	Total
Planning							
Paving for Transfer Station	\$ 100,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 100,000
MSW Cells 1-5 Gas Collection and Control Improvements	\$ -	\$ 450,000	\$ -	\$ -	\$ -	Pay-Go	\$ 450,000
Paving Overlay	\$ -	\$ 250,000	\$ -	\$ -	\$ -	Pay-Go	\$ 250,000
Landfill Gas to Energy New Generator, Skid, and Equipment	\$ -	\$ -	\$ 449,254	\$ 449,254	\$ 449,254	Debt	\$ 1,347,762
Engineering							
Borrow Investigation and Area Development	\$ -	\$ 300,000	\$ -	\$ -	\$ -	Pay-Go	\$ 300,000
Construction							
Landfill Engineering Cell 7 MSW Construction (FY22)	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	Debt	\$ 10,834,179
Landfill Phase 7 C&D (FY22)	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	Debt	\$ 1,444,557
Stormwater Ditch Establishment - Landfill	\$ 175,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 175,000
Landfill Phase 8 C&D	\$ -	\$ -	\$ -	\$ 345,640	\$ 345,640	Debt	\$ 691,280
Equipment							
Service Truck	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 150,000
Improvements to Landfill Site	\$ 130,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 130,000
Condensate Pump Replacement Cells 1-5	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 150,000
GPS System for Landfill Equipment	\$ 230,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 230,000
Landfill Inbound Weight Scale Replacement	\$ -	\$ 70,000	\$ -	\$ -	\$ -	Pay-Go	\$ 70,000
New Walking Floor Trailers (3 @ \$100K) - Replacement Process	\$ -	\$ 300,000	\$ -	\$ -	\$ -	Pay-Go	\$ 300,000
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ 200,000	\$ -	\$ -	Pay-Go	\$ 200,000
Electric EVB Roll Off Truck	\$ -	\$ -	\$ 175,000	\$ -	\$ -	Pay-Go	\$ 175,000
Landfill Gas to Energy Engine Longblock Rebuild	\$ -	\$ -	\$ 115,487	\$ 115,487	\$ 115,487	Debt	\$ 346,462
Outbound Scale Replacement	\$ -	\$ -	\$ 70,000	\$ -	\$ -	Pay-Go	\$ 70,000
New Bulldozer	\$ -	\$ -	\$ 300,000	\$ -	\$ -	Pay-Go	\$ 300,000
Tipping Floor Repairs	\$ -	\$ -	\$ 250,000	\$ -	\$ -	Pay-Go	\$ 250,000
Leachate Evaporator	\$ -	\$ -	\$ -	\$ 345,640	\$ 345,640	Debt	\$ 691,279
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ -	\$ 200,000	\$ -	Pay-Go	\$ 200,000
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ -	\$ -	\$ 200,000	Pay-Go	\$ 200,000
Total	\$ 3,390,747	\$ 3,825,747	\$ 4,015,489	\$ 3,911,768	\$ 3,911,768		\$ 19,055,519



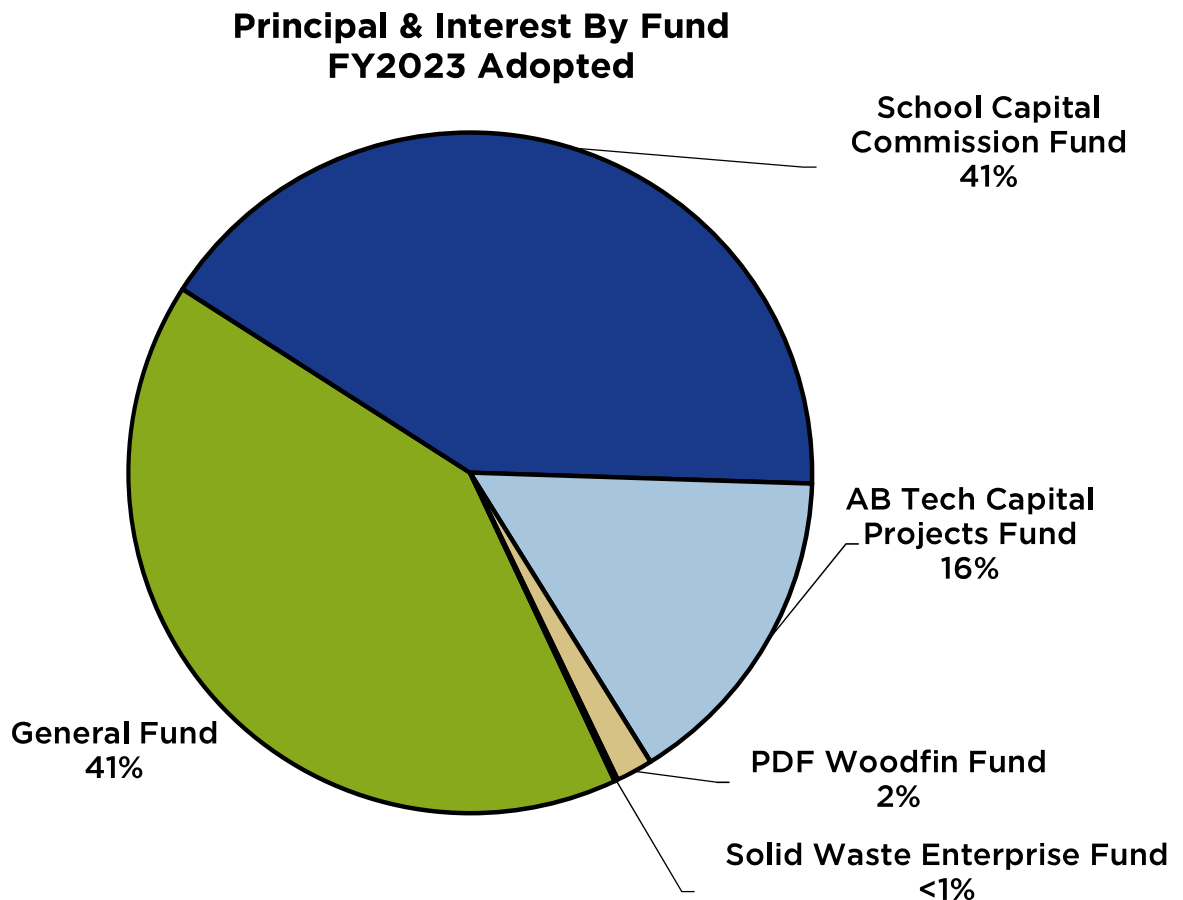
Debt Service

Debt Service Overview

Debt Service is an accounting function established in the General Fund, School Capital Commission Capital Projects Fund, AB Tech Capital Projects Fund, PDF Woodfin Downtown Fund, and Solid Waste Enterprise Fund to record retirement of the County’s debt obligations. Costs associated with each type of debt (general obligation debt, lease purchase payments, and other long-term financing) include principal and interest payments as well as administrative cost associated with selling bonds.

However, the presentation of this data is not without complication. While the FY2023 budget ordinance was adopted June 21, 2022, Buncombe County closed a private placement installment financing on June 22, 2022 in the amount of \$140,155,000: \$59,285,000 (LOBS 2022A) of which was new money related to public school construction, solid waste cell expansion, solar, and a new fleet complex, and \$80,870,000 (LOBS 2022B) as a refunding of LOBS 2014A. The process of defining costs associated with issuances is difficult and cannot be fully determined until the issuance process finishes. Therefore, this issuance was not included in the adopted budget, but is reflected in the amended budget at the time of this document’s publication.

The following schedules detail FY2023 debt service requirements by fund, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP), for the FY2023 adopted budget, and when appropriate, defines the issuance that occurred within the FY2022 fiscal year and is reflected in the FY2023 amended budget.



Debt Service Schedule By Fund FY2023

Fund Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2022	FY 2023 Debt Service Requirement		
				Principal	Interest	Total
General Fund						
LOBS 2012A (partial refunding)	Installment	\$ 70,246,285	\$ 3,216,926	\$ 3,216,926	\$ 160,846	\$ 3,377,772
LOBS 2014A	Installment	4,987,641	1,320,000	110,000	66,000	176,000
LOBS 2014B	Installment	28,725,000	19,465,000	1,285,000	878,843	2,163,843
CTS 2014	Revolving Loan	1,929,797	1,320,387	101,568	-	101,568
LOBS 2015	Installment	71,692,439	47,875,160	4,393,653	2,348,410	6,742,063
2019 Financing	Installment	1,675,000	1,023,000	334,000	20,293	354,293
LOBS 2020A	Installment	34,815,594	28,434,869	3,016,031	1,239,067	4,255,097
LOBS 2020B	Installment	26,119,845	25,265,886	434,480	546,818	981,298
LOBS 2020C	Installment	10,096,000	9,374,000	722,000	186,543	908,543
Total General Fund (Adopted)		\$ 250,287,600	\$ 137,295,228	\$ 13,613,657	\$ 5,446,820	\$ 19,060,477
LOBS 2022A	Installment	8,794,000	8,794,000	587,000	242,634	829,634
LOBS 2022B	Installment	1,153,000	1,153,000	7,000	40,281	47,281
Partial Refunding of LOBS 2014A			(1,100,000)		(55,000)	(55,000)
Total General Fund (Amended)		\$ 260,234,600	\$ 146,142,228	\$ 14,207,657	\$ 5,674,735	\$ 19,882,392
Projected lifetime General Fund savings from refunding of 2014A (2022B):				\$	50,469	
School Capital Commission Fund						
GO 2009B	General Obligation	\$ 5,685,000	\$ 404,000	\$ 404,000	\$ 1,010	\$ 405,010
GO 2012	General Obligation	31,432,928	9,284,803	2,321,201	138,111	2,459,312
LOBS 2010C	Installment	3,800,000	705,000	260,000	237,150	497,150
LOBS 2014A	Installment	69,617,359	36,615,000	3,055,000	1,830,750	4,885,750
LOBS 2015	Installment	48,595,894	29,870,052	3,112,459	1,467,642	4,580,101
LOBS 2018	Installment	54,730,000	43,790,000	2,735,000	1,972,863	4,707,863
LOBS 2020A	Installment	19,525,000	17,565,000	980,000	730,200	1,710,200
Total School Capital Commission Fund (Adopted)		\$ 233,386,182	\$ 138,233,856	\$ 12,867,660	\$ 6,377,726	\$ 19,245,386
LOBS 2022A	Installment	35,167,000	35,167,000	2,345,000	970,287	3,315,287
LOBS 2022B	Installment	31,960,000	31,960,000	176,000	1,116,549	1,292,549
Partial Refunding of LOBS 2014A			(30,505,000)		(1,525,250)	(1,525,250)
Total School Capital Commission Fund (Amended)		\$ 300,513,182	\$ 174,855,856	\$ 15,388,660	\$ 6,939,312	\$ 22,327,972
Projected lifetime School Capital Commission Fund savings from refunding of 2014A (2022B):				\$	1,418,505	
AB Tech Capital Projects Fund						
GO 2012	General Obligation	\$ 1,067,073	\$ 315,197	\$ 78,799	\$ 4,689	\$ 83,488
LOBS 2012A (partial refunding)	Installment	3,151,538	633,074	633,074	31,654	664,728
LOBS 2014A	Installment	65,700,000	42,725,000	3,350,000	2,136,250	5,486,250
LOBS 2015	Installment	6,346,667	4,044,787	318,888	198,447	517,336
LOBS 2020A	Installment	2,154,406	1,720,131	218,969	76,833	295,803
LOBS 2020B	Installment	6,115,155	5,914,114	100,520	128,569	229,089
Total AB Tech Capital Projects Fund (Adopted)		\$ 84,534,838	\$ 55,352,304	\$ 4,700,251	\$ 2,576,442	\$ 7,276,693
LOBS 2022B	Installment	37,707,000	37,707,000	201,000	1,317,326	1,518,326
Partial Refunding of LOBS 2014A			(35,990,000)		(1,799,500)	(1,799,500)
Total AB Tech Capital Projects Fund (Amended)		\$ 122,241,838	\$ 57,069,304	\$ 4,901,251	\$ 2,094,268	\$ 6,995,519
Projected lifetime AB Tech Capital Projects Fund savings from refunding of 2014A (2022B):				\$	1,714,942	
PDF Woodfin Downtown Fund						
LOBS 2014A	Installment	\$ 11,285,000	\$ 10,365,000	\$ 330,000	\$ 479,450	\$ 809,450
Total PDF Woodfin Downtown Fund (Adopted)		\$ 11,285,000	\$ 10,365,000	\$ 330,000	\$ 479,450	\$ 809,450
LOBS 2022B	Installment	\$ 10,050,000	10,050,000	25,000	351,106	376,106
Partial Refunding of LOBS 2014A		-	(9,665,000)		(444,450)	(444,450)
Total PDF Woodfin Downtown Fund (Amended)		\$ 21,335,000	\$ 10,750,000	\$ 355,000	\$ 386,106	\$ 741,106
Projected lifetime PDF Woodfin Downtown Fund savings from refunding of 2014A (2022B):				\$	359,894	
Solid Waste Enterprise Fund						
ARRA 2012	Installment	\$ 1,500,000	\$ 675,000	\$ 75,000	-	\$ 75,000
Total Solid Waste Enterprise Fund (Adopted)		\$ 1,500,000	\$ 675,000	\$ 75,000	-	\$ 75,000
LOBS 2022A	Installment	15,324,000	15,324,000	2,395,000	422,802	2,817,802
Total Solid Waste Enterprise Fund (Amended)		\$ 16,824,000	\$ 15,999,000	\$ 2,470,000	\$ 422,802	\$ 2,892,802
TOTAL DEBT SERVICE (Adopted)		\$ 580,993,621	\$ 341,921,387	\$ 31,586,568	\$ 14,880,438	\$ 46,467,006

Buncombe County General Fund Debt Service Projections FY 2023 - 2027

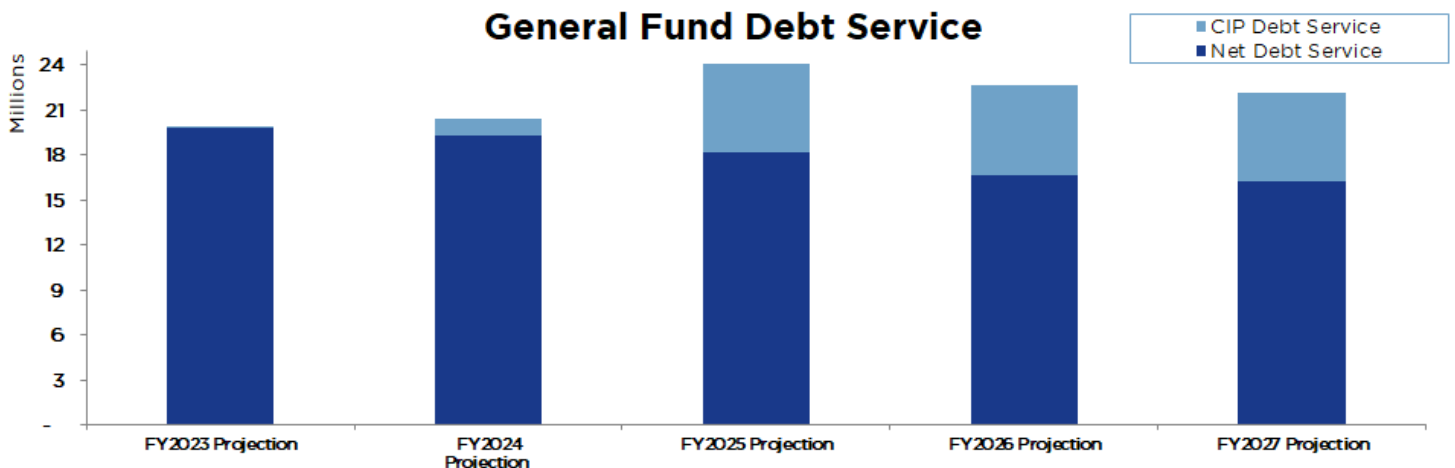
	FY2023	FY2024	FY2025	FY2026	FY2027
Current Debt Service:	(Includes 2022 Issuances)				
Principal	14,180,914	14,260,698	13,585,639	12,566,272	12,579,327
Interest	5,663,681	5,072,557	4,547,659	4,113,819	3,622,245
Charges	5,565				
Total Current Debt Service	19,850,160	19,333,255	18,133,298	16,680,091	16,201,571
Capital Improvement Projects (CIP):					
<i>FY2022 Approved Projects:</i>					
Administration Building Envelope Repair	+	+	+	+	+
Lake Julian Bathroom Additions	+	+	+	+	+
Solar Panel Installation Phase 2	37,797	37,698	36,914	36,131	35,301
<i>FY2023 Approved Projects:</i>					
FY23 Emergency Services Base Construction	^	487,000	487,000	487,000	487,000
FY23 Renovation & Repair	^	269,000	269,000	269,000	269,000
Solar Panel Installation Phase 3	^	269,000	269,000	269,000	269,000
<i>FY2024 Projects:</i>					
FY24 Elections Complex		^	1,193,000	1,193,000	1,193,000
FY24 35 Woodfin Project		^	395,000	395,000	395,000
FY24 Renovation & Repair		^	1,018,000	1,018,000	1,018,000
FY24 Storage Facility		^	864,000	864,000	864,000
FY24 Public Safety Interoperability System Replacement		^	336,000	336,000	336,000
FY24 Public Safety Radio System Replacement		^	820,000	820,000	820,000
Solar Panel Installation Phase 4		^	269,000	269,000	269,000
<i>FY2025 Projects:</i>					
FY25 Renovation & Repair			^	214,000	214,000
Solar Panel Installation Phase 5			^	269,000	269,000
Total Debt Service with CIP	19,887,957	20,395,953	24,090,212	23,119,222	22,639,872
Debt Service Adjustments:					
GE Rental Income	(1,078,061)	(1,078,061)	(1,078,061)	(1,078,061)	(1,078,061)
HS Drawdown for Campus Expansion	(662,927)	(662,927)	(662,927)	(662,927)	(662,927)
Total Debt Service Adjustments	(1,740,988)	(1,740,988)	(1,740,988)	(1,740,988)	(1,740,988)
Adjusted Debt Service (Net Debt) with CIP	18,146,969	18,654,965	22,349,224	21,378,234	20,898,884

BAB Subsidy Payments - Federal subsidy payments received for Build America Bonds (BAB) issued.
 GE Rental Income - Rental payments received from General Electric (GE); used to offset debt service issued for GE Economic Development. *subject to 2% escalation at periodic increments
 HS Drawdown for Campus Expansion - the expected federal reimbursement for the Human Services campus expansion project (LOBS 2015 debt issuance) to be received over thirty years per federal guidelines.
 Some projects may not be committed to debt financing.

+While originally planned to be debt-financed, these projects were completed as pay-as-you-go.

^First year is issuance cost and partial interest payment only, which is not yet determined.

Also, see *CIP section* for information.



Debt Policy

The Buncombe County debt policy establishes parameters for issuing and managing debt to meet capital needs for essential county services to residents. The updated policy was adopted by the Board of Commissioners on November 15th, 2016 and can be viewed in its entirety in the Supplemental Information section.

The policy outlines permissible debt instruments, restrictions on debt issuance, structuring practices, and the debt issuance process. The following are just a few of the restrictions outlined in the policy:

- Long-term debt shall not be used to finance ongoing operational expenses.
- The net direct debt shall not exceed 3% of the assessed valuation of the taxable property of the County.
- Net direct debt service cannot exceed 18% of total Governmental Fund expenditures.
- The County shall maintain a payout ratio of at least 65% of all outstanding principal in ten years and will maintain a minimum payout ratio of 55% or better.

Bond Ratings

Rating agencies are an independent source of information and analysis for capital markets. A bond rating assigned by the rating agencies is an independent assessment of relative credit risk associated with purchasing and holding a particular bond, and the likelihood that the obligation will be repaid. The higher the bond rating the lower the credit risk to the investor and the lower the cost of borrowing. Buncombe County holds an **Aaa** from Moody's and an **AAA** rating from Standard & Poor's. The following illustrates where the County's ratings (underlined below) fall within the rating scale of the particular agency:

Moody's (ranges from a high of Aaa to a low of C)

Aaa	Best Quality
Aaa , Aa2, Aa3	High quality by all standards

Standard & Poor's (ranges from a high of AAA to a low of D)

AAA	Highest quality; extremely strong capacity to pay
AA+ (+ or -)	High quality; very strong capacity to pay

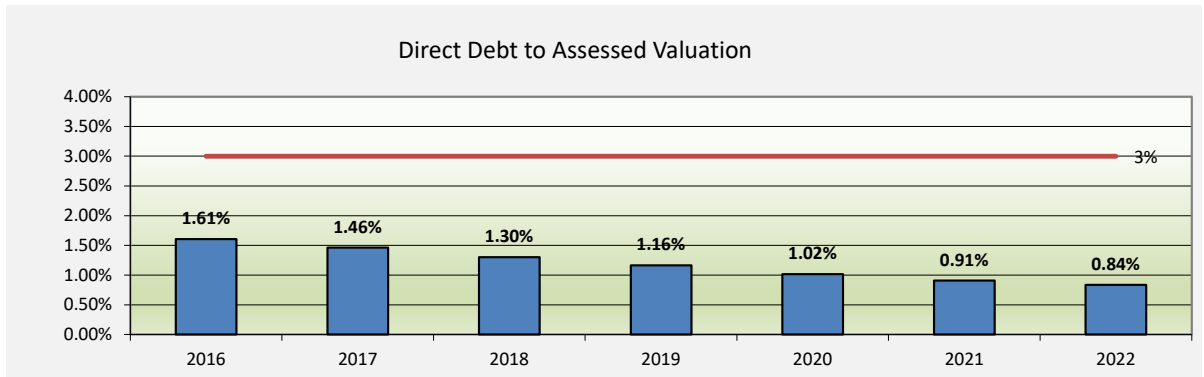
Buncombe County, North Carolina
LEGAL DEBT MARGIN
June 30, 2022 (Unaudited)

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 48,420,644,688</u>
Debt limit- Eight Percent (8%) of assessed value	<u>3,873,651,575</u>
Gross debt:	
Total general obligation debt	10,004,000
Installment Purchase Agreements	<u>394,812,387</u>
Total amount of debt applicable to debt limit (net debt)	<u>404,816,387</u>
Legal debt margin	<u>\$ 3,468,835,188</u>
Percentage of total debt outstanding to legal debt limit	10.45%

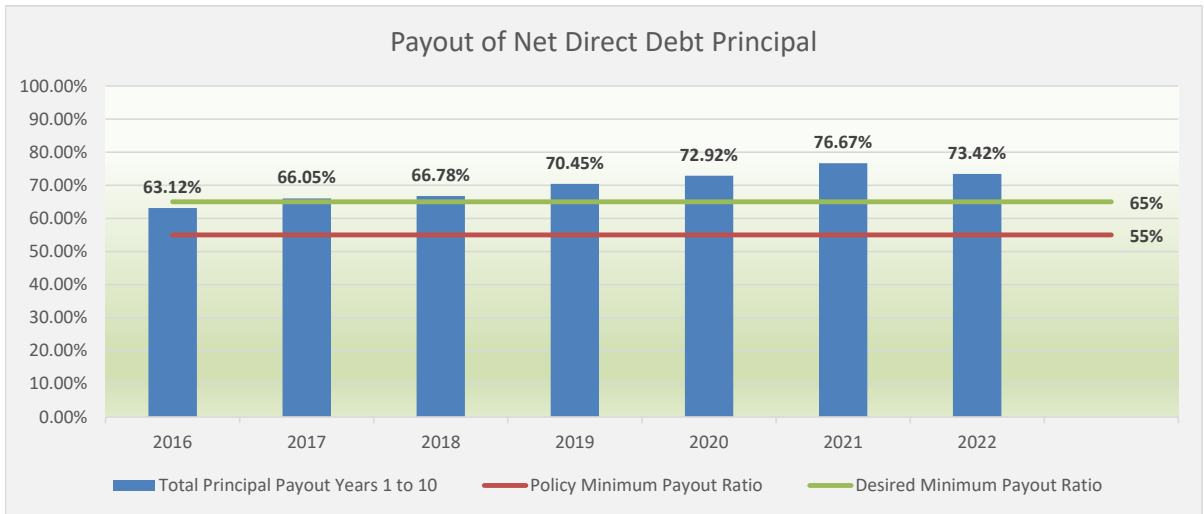
Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 48,420,644,688</u>
Direct Debt limit- Three Percent (3%) of assessed value	<u>1,452,619,341</u>
Gross debt:	
Total general obligation debt	10,004,000
Installment Purchase Agreements	<u>378,813,387</u>
Total amount of debt applicable to debt limit (net debt)	<u>388,817,387</u>
Legal debt margin	<u>\$ 1,063,801,954</u>
Percentage of bonded debt outstanding to legal debt limit	<u>26.77%</u>

**DEBT POLICY RATIOS
JUNE 30, 2022**

At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Assessed Valuation	Total Direct Debt to Assessed Valuation	Maximum Per Policy
2016	\$ 27,248,000	\$ 447,545,000	\$ 474,793,000	\$ 29,544,516,000	1.61%	3%
2017	24,373,000	420,856,000	445,229,000	30,417,045,000	1.46%	3%
2018	21,498,000	450,948,000	472,446,000	36,264,613,000	1.30%	3%
2019	18,623,000	418,250,370	436,873,370	37,528,113,413	1.16%	3%
2020	15,750,000	383,564,816	399,314,816	39,338,386,605	1.02%	3%
2021	12,877,000	362,553,956	375,430,956	41,314,696,864	0.91%	3%
2022	10,004,000	394,812,188	404,816,188	48,420,644,688	0.84%	3%



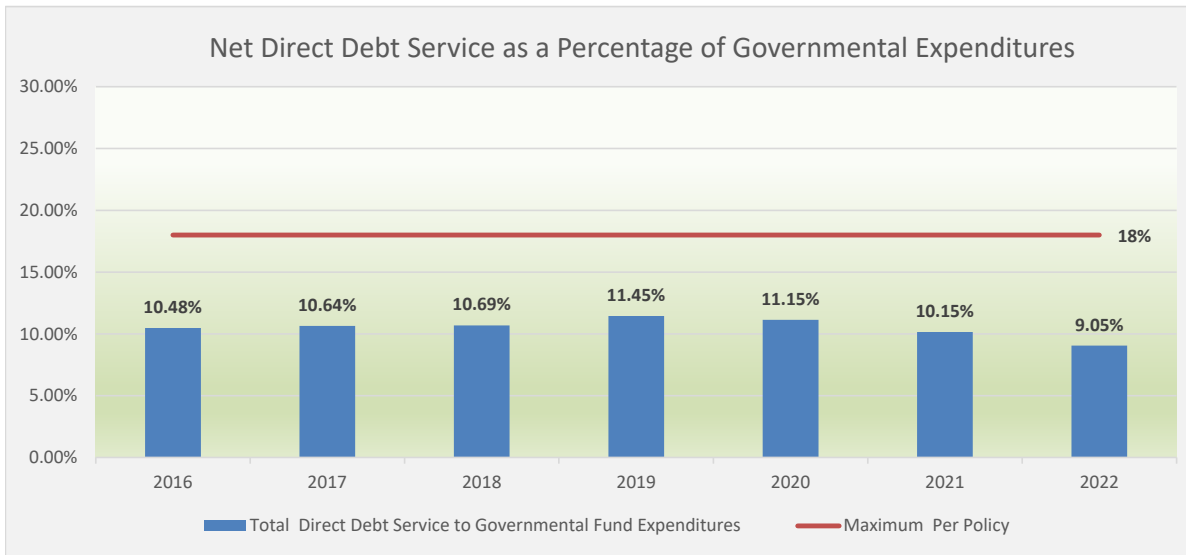
At June 30	Total Principal Payout Years 1 to 10	Total Principal Outstanding	Total Principal Payout Years 1 to 10	Policy Minimum Payout Ratio	Desired Minimum Payout Ratio
2016	272,349,450	474,793,000	63.12%	55%	65%
2017	268,672,975	445,229,000	66.05%	55%	65%
2018	288,653,975	472,446,000	66.78%	55%	65%
2019	281,459,975	436,873,370	70.45%	55%	65%
2020	290,621,976	399,314,816	72.92%	55%	65%
2021	286,040,681	375,430,956	76.67%	55%	65%
2022	297,220,683	404,816,188	73.42%	55%	65%



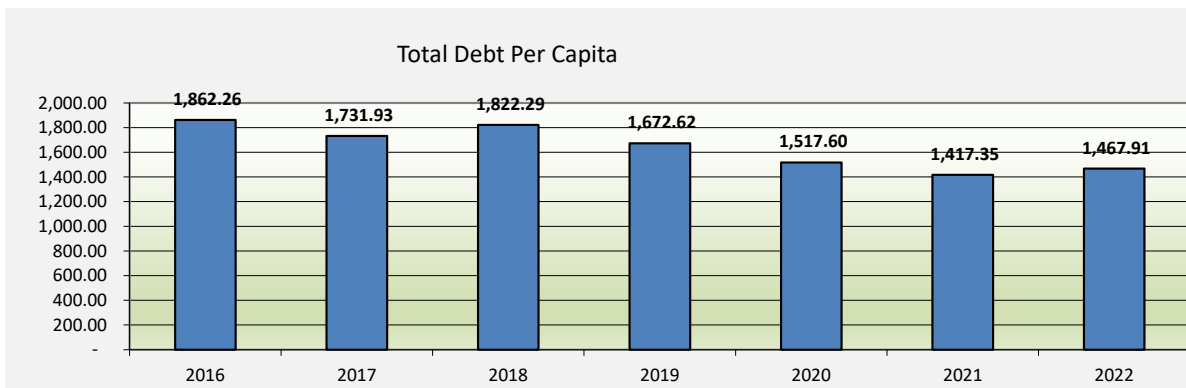
**DEBT POLICY RATIOS
JUNE 30, 2022**

At June 30	Total Direct Debt Service	Total Governmental Fund Expenditures	Total Direct Debt Service to Governmental Fund Expenditures	Maximum Per Policy
2016	47,887,158	\$ 456,937,533	10.48%	18%
2017	46,476,235	436,617,461	10.64%	18%
2018	48,946,914	457,970,994	10.69%	18%
2019	52,835,452	461,312,527	11.45%	18%
2020	51,010,570	457,590,411	11.15%	18%
2021	51,072,215	503,063,113	10.15%	18%
2022	49,794,093	550,000,000	9.05%	18%

Unaudited



At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Total Population	Total Debt Per Capita
2016	\$ 27,248,000	\$ 447,545,000	\$ 474,793,000	260,096	1,862.26
2017	24,373,000	420,856,000	445,229,000	262,360	1,731.93
2018	21,498,000	450,948,000	472,446,000	264,849	1,822.29
2019	18,623,000	418,250,370	436,873,370	267,372	1,672.62
2020	15,750,000	383,564,816	399,314,816	270,224	1,517.60
2021	12,877,000	362,798,954	375,675,954	272,880	1,417.35
2022	10,004,000	394,812,188	404,816,188	275,777	1,467.91

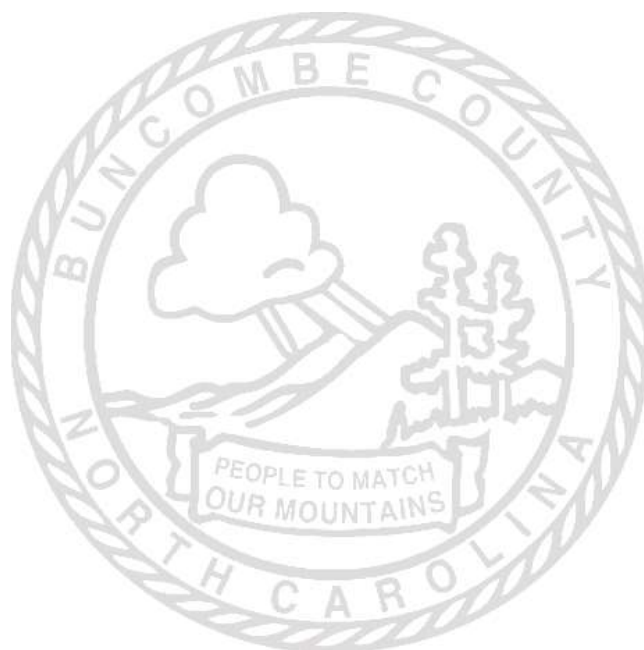


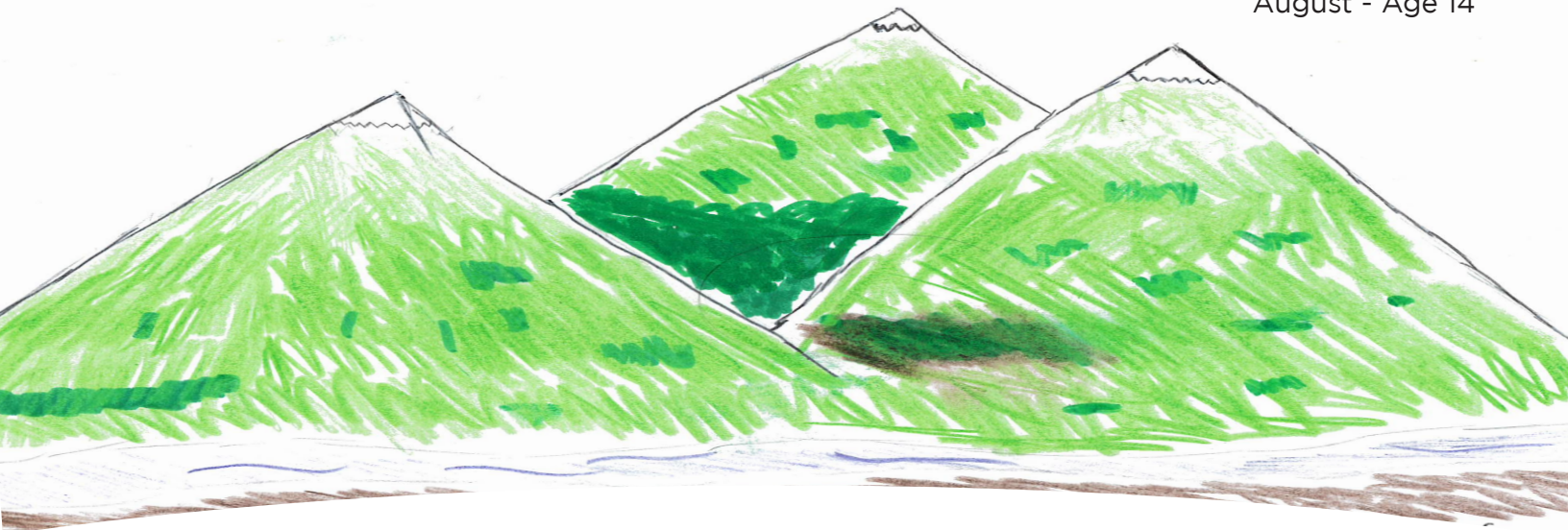


Supplemental Section

Appendix A

Community Profile





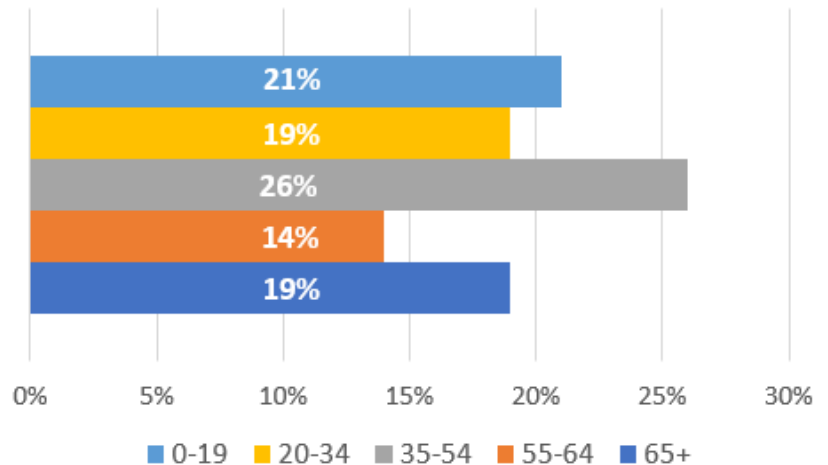
About Buncombe County

Established in 1791 in the southwestern portion of North Carolina, Buncombe County's land and water resources cover 656 square miles. Buncombe County uses the Commission-Manager form of government and the County seat is Asheville, one of six municipalities.

Municipalities

- City of **Asheville**
- Town of **Black Mountain**
- Town of **Woodfin**
- Town of **Weaverville**
- Town of **Biltmore Forest**
- Town of **Montreat**

Age Characteristics



VOTER TURNOUT
2022 Primary
Percentage of Registered Voters
Buncombe County
26%
North Carolina
20%

Sources of Information

- *Departments of Buncombe County
- *Asheville Chamber & EDC (Riverbird Research)
- *NC Department of Commerce
- *Explore Asheville/Buncombe County TDA
- *United States Census Bureau
- *NC State Board of Elections
- *NC Department of Public Instruction
- *Buncombe Partnership for Children

POPULATION
2020 Census
269,452



Vibrant Community

Attractions

- Biltmore Estate
- Blue Ridge Parkway
- Great Smoky Mountains National Park
- Omni Grove Park Inn
- Southern Conference Basketball Tournament
- Maui Invitational Tournament
- Harrah's Cherokee Center
- Thomas Wolfe Visitor Center

Outdoors

- Biking
- Golf
- Disc golf
- Hiking
- Camping
- Horseback riding
- River sports
- Scenic drives
- Zipline canopy tours

Music & Arts

- River Arts District
- The Orange Peel
- Salvage Station
- Asheville Art Museum
- Folk Art Center
- Film industry
- First Friday Art Walks
- Montford Park Players
- Asheville Museum of Science
- Asheville Art Museum
- Over 200 artists in residence

Food & Beverage

- 2022 James Beard Awards:
 - o Chai Pani - Outstanding Restaurant
 - o Curate - Outstanding Hospitality
- Asheville's Foodtopia
- Wineries, Cideries, and Distilleries
- Farm Heritage Trail
- Brewery tours
- Over 17 local farmers markets

TOURISM FY22

- Lodging Sales: \$526M
- Airport Passengers: 1,337,220

2019

- Economic Impact: \$3.3B
- Tax Revenue Generated: \$392M

LOCAL FESTIVALS

- Chow Chow
- LEAF
- Goombay
- Sourwood
- Mountain Dance & Folk Festival of Lights
- Carolina Mountain Cheese
- VeganFest



Economic Summary

Top Area Employers (2021)

<i>Employee Range 1,000+</i>	<i>Industry</i>
Mission Health Hospital	Health Care & Social Assistance
Ingles Markets Inc.	Retail Trade
BC Board of Education	Educational Services
Veterans Administration VA	Health Care & Social Assistance
Biltmore Workforce Management Inc.	Arts, Entertainment, & Recreation
County of Buncombe	Public Administration
City of Asheville	Public Administration
Wal-Mart Associates Inc.	Retail Trade

Principal Property Taxpayers

(Does not include Public Service Companies)

<i>Taxpayer (Ranked 1-10)</i>	<i>% of Total Taxable Assessed Value</i>
MH Mission Hospital LLLP	2.06%
Ingles Markets Inc.	0.78%
Biltmore Company	0.32%
GPI Resort Holdings LLC	0.32%
New Belgium Brewing Company	0.27%
Linamar NC Inc.	0.23%
Town Square West LLC	0.20%
Southeastern Container Inc.	0.20%
Jacob Holm Industries Inc.	0.20%
MHG Asheville	0.17%

UNEMPLOYMENT
June 2022

3.3%

Housing - 2021

Median Sales Price
\$365,000

1-Year Appreciation
+15.6%

MEDIAN
HOUSEHOLD
INCOME
(2020 ACS 5-YEAR EST.)

\$55,032





Education

Buncombe County has two district school systems, Asheville City Schools and Buncombe County Schools.

Asheville City Schools

Enrollment 4,099

- Two High Schools
- Two Middle Schools
- Six Elementary Schools

Buncombe County Schools

Enrollment 21,830

- 10 High Schools
- 11 Middle Schools
- 23 Elementary Schools

Area Colleges & Universities

LIBRARIES

Locations
13

Registered
Users
128,744

Items in
Circulation
1,669,378

- Asheville-Buncombe Technical Community College
- Mars Hill University
- Montreat College
- South College - Asheville
- University of North Carolina at Asheville
- Warren Wilson College
- Western Carolina University

GRADUATION RATES 20-21 SCHOOL YEAR

Asheville City
Schools
90.2%

Buncombe
County Schools
90.7%

State
87%

Appendix B

Budget Ordinance



**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2022 – 2023**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 21st day of June, 2022:

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, 2022 and ending June 30, 2023:

APPROPRIATION

General Government	\$ 67,814,126
Public Safety	82,592,325
Human Services	91,644,505
Economic & Physical Development	8,827,753
Culture & Recreation	9,879,778
Education	109,226,848
Debt Service	19,066,043
Transfers to Other Funds	<u>9,084,190</u>
Total Appropriation	<u><u>\$ 398,135,568</u></u>

REVENUE

Ad Valorem Taxes	\$ 240,309,247
Sales Tax	47,527,393
Other Taxes and Licenses	11,018,000
Intergovernmental	45,771,676
Permits and Fees	5,210,000
Sales and Services	17,858,468
Other	2,155,804
Transfers from Other Funds	12,434,241
Appropriated Fund Balance	<u>15,850,739</u>
Total Appropriation	<u><u>\$ 398,135,568</u></u>

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, 2022 and ending June 30, 2023. 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, 2022 and ending June 30, 2023:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 46,000,000</u>	
Other Taxes & Licenses		<u>\$ 46,000,000</u>
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,288,426</u>	
Intergovernmental		\$ 660,801
Appropriated Fund Balance		627,625
		<u>\$ 1,288,426</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 148,646</u>	
Permits & Fees		\$ 148,596
Other		50
		<u>\$ 148,646</u>
<i>ROD Trust Fund:</i>		
General Government	<u>\$ 400,000</u>	
Permits & Fees		<u>\$ 400,000</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 531,913</u>	
Transfers from Other Funds		\$ 435,000
Appropriated Fund Balance		96,913
		<u>\$ 531,913</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 4,817,803</u>	
Intergovernmental		\$ 3,100,945
Other		8,869
Transfers from Other Funds		1,707,989
		<u>\$ 4,817,803</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 813,450</u>	
Ad Valorem		<u>\$ 813,450</u>

FUND	APPROPRIATION	REVENUE
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 230,000</u>	
State Forfeiture		40,000
Appropriated Fund Balance		180,000
		<u>\$ 230,000</u>
<i>School Fines & Forfeitures Fund:</i>		
Education	<u>\$ 2,000,000</u>	
Other		\$ 2,000,000
		<u>\$ 2,000,000</u>
<i>Representative Payee Fund:</i>		
Human Services	<u>\$ 600,000</u>	
Intergovernmental		\$ 600,000
		<u>\$ 600,000</u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 13,280,413</u>	
Community Waste Reduction & Recycling Grant		\$ 28,280
Other Taxes & Licenses		615,013
Permits & Fees		6,400
Sales & Services		10,909,914
Other		95,000
Appropriated Fund Balance		1,625,806
		<u>\$ 13,280,413</u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 445,965</u>	
Sales & Services		\$ 360,044
Appropriated Fund Balance		85,921
		<u>\$ 445,965</u>
<i>Health, Employment, Property & Casualty Insurance Internal Service Fund:</i>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 41,075,693</u>	
Sales & Services		\$ 37,463,390
Appropriated Fund Balance		3,612,303
		<u>\$ 41,075,693</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, 2022 and ending June 30, 2023:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	\$ 46,814,144	
Education	17,250,000	
	<u>\$ 64,064,144</u>	
Ad Valorem		\$ 45,121,119
Sales Tax		18,943,025
		<u>\$ 64,064,144</u>

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

The following tax rates are levied, for fiscal year 2022-2023, 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	FY2022 Tax Rate	FY2023 Request	FY2023 Adopted
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	20.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	10.50	10.50	10.50
Fairview	14.50	14.50	14.50
French Broad	17.20	17.20	17.20
Garren Creek	13.84	13.84	13.84
Jupiter	10.75	10.75	10.75
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	14.60	14.60
Skyland	9.80	10.30	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	16.56	16.56	16.56
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 2022-2023 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' Capital Outlay Fund in the amount of \$792,657 for the Emma Elementary School – Increasing Access to High-Quality Early Care and Education project, and \$207,061 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 48.8 cents per \$100 of assessed valuation is hereby levied for fiscal year 2022-2023, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$49.2 billion, and an estimated collection rate of 99.65 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$225,737,198.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2022-2023 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 2022-2023 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2022.

Section 11: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2022. This fiscal year 2022-2023 position classification and pay plan includes sixty (60) new positions approved in the General Fund, three (3) new positions approved in the Solid Waste Fund.

General Fund	One (1) 911 Telecomm. Supervisor	One (1) Radio Systems Analyst II
	Four (4) Telecommunicator I's	One (1) Senior Attorney I
	One (1) Soil Conservationist I	One (1) Cataloger
	One (1) Administrative Coordinator I	One (1) Librarian II
	Two (2) Equity & Inclusion Specialists	One (1) Library Specialist
	One (1) Program Manager I	One (1) Code Enforcement Officer I
	One (1) Income Maint. Caseworker II	One (1) Planner II
	One (1) Admin Support Associate IV	Two (2) Planner III's
	One (1) Social Worker III	One (1) Stormwater Technician
	Four (4) Program Coordinators	One (1) Information & Comm. Specialist I
	One (1) Asst. Fire Marshal	One (1) Information & Comm. Specialist II
	Three (3) Community Paramedics	One (1) Website Administrator III
	One (1) Emergency Mgmt. Specialist	One (1) Environmental Health Specialist I
	One (1) EMS Quality Assur. Officer	One (1) Quality Assurance Manager
	Five (5) EMT Paramedics	One (1) Park Ranger II
	One (1) Procurement Specialist II	One (1) Recreation Program Assistant
	One (1) Project Manager	One (1) Deputy
	One (1) Employee Engagement Lead	One (1) Detective
	One (1) HR Technician II	One (1) Forensic Services Technician I
	One (1) HRIS Analyst	One (1) Grants Administrator
	One (1) Recruiter	One (1) Grants Manager
	One (1) ID Technician III	One (1) Sustainability Project Manager
	One (1) Radio Systems Analyst I	One (1) Property Appraiser II
	Solid Waste Fund	One (1) Environmental Enforcement Specialist
		One (1) Heavy Equipment Operator
		One (1) Maintenance Technician I

The authorized headcount by fund beginning July 1, 2022 is presented below:

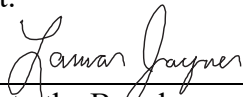
General Fund	1,718
Enterprise Funds	42
Internal Service Fund	4
Grants Fund	38
Total All Funds	1,802

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.

Adopted this the 21st day of June, 2022.

Attest:



Clerk to the Board

Buncombe County Board of Commissioners:



Brownie Newman, Chairman

Approval as to form:



Attorney

FY2023 Classification and Compensation Plan

Class Title	Min	Mid	Max	Grade	FLSA
Accountant	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Accounting and Reporting Manager	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Accounting Specialist	\$ 46,202.32	\$ 58,907.98	\$ 71,613.60	3002	Exempt
Accounting Supervisor	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Accounting Technician I	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Accounting Technician II	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Accounting Technician III	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Administrative Assistant	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Administrative Coordinator I	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Administrative Coordinator II	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Administrative Coordinator III	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Administrative Coordinator IV	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Administrative Officer	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Administrative Support Associate I	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Administrative Support Associate II	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
Administrative Support Associate III	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Administrative Support Associate IV	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Advanced Practice Clinician	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Air Quality Coordinator	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Air Quality Director	\$ 90,886.96	\$ 115,880.89	\$ 140,874.79	3012	Exempt
Air Quality Field Services Program Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Air Quality Permitting Program Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Air Quality Specialist	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Appraisal Supervisor	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Arson Investigator	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Assistant County Manager	\$ 119,134.26	\$ 151,896.21	\$ 184,658.11	3016	Exempt
Assistant EMS Operations Supervisor	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Assistant Finance Director	\$ 84,941.08	\$ 108,299.90	\$ 131,658.68	3011	Exempt
Assistant Fire Marshal	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Assistant Register of Deeds	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Attorney I	\$ 79,384.19	\$ 101,214.86	\$ 123,045.50	3010	Exempt
Attorney II	\$ 84,941.08	\$ 108,299.90	\$ 131,658.68	3011	Exempt
Attorney Supervisor	\$ 97,249.05	\$ 123,992.56	\$ 150,736.02	3013	Exempt

Benefits Administrator	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Benefits Specialist	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Budget Analyst I	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Budget Analyst II	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Building Maintenance Supervisor	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Business Administrator I	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Business Administrator II	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Business Administrator III	\$ 79,384.19	\$ 101,214.86	\$ 123,045.50	3010	Exempt
Business Property Appraiser	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Captain	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Care Coordinator I	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Care Coordinator II	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Care Coordinator Supervisor	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Case Manager	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Cataloger	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
Centralized Data Entry Supervisor	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Chief Deputy	\$ 84,941.08	\$ 108,299.90	\$ 131,658.68	3011	Exempt
Chief Information Security Officer	\$ 96,340.18	\$ 122,833.74	\$ 149,327.27	3110	Exempt
Civil Process Administrator	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Civil Process Supervisor	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Clerk to the Board	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Code Enforcement Officer I	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Code Enforcement Officer II	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Code Enforcement Officer III	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Code Enforcement Officer Supervisor	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Commercial Appraiser	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Communication and Outreach Coordinator	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Communication Supervisor	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Community Development Specialist I	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Community Development Specialist II	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Community Health Assistant	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Community Paramedic	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Community Paramedic Program Manager	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Community Services Consultant	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt

Classification and Compensation Analyst	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Compliance Officer	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Control Room Operator	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
County Attorney	#N/A	#N/A	#N/A	NG	Exempt
County Manager	#N/A	#N/A	#N/A	NG	Exempt
County Social Services Program Administrator I	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
County Social Services Program Administrator II	\$ 84,941.08	\$ 108,299.90	\$ 131,658.68	3011	Exempt
Courthouse Security	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Crime Prevention Supervisor	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Crime Scene Investigator	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Customer Service Specialist	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Deputy	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Deputy Clerk to the Board	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Deputy Fire Marshal	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Deputy Register of Deeds I	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Deputy Register of Deeds II	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Deputy Register of Deeds Supervisor	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Detective	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Detention Deputy	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Detention Officer	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Director I	\$ 90,886.96	\$ 115,880.89	\$ 140,874.79	3012	Exempt
Director II	\$ 97,249.05	\$ 123,992.56	\$ 150,736.02	3013	Exempt
Director III	\$ 104,056.48	\$ 132,672.03	\$ 161,287.54	3014	Exempt
Director IV	\$ 111,340.43	\$ 141,959.07	\$ 172,577.67	3015	Exempt
Director of Elections	\$ 97,249.05	\$ 123,992.56	\$ 150,736.02	3013	Exempt
Disbursements Manager	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Division Manager I	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Division Manager II	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Division Manager III	\$ 79,384.19	\$ 101,214.86	\$ 123,045.50	3010	Exempt
Elections Coordinator	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Elections Technical Specialist	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Electrical Specialist	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Emergency Management Specialist	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Emergency Services Specialist	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt

Employee Engagement Manager	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Employee Relations Manager	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Employee Relations Specialist	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
EMS Medical Director	\$ 127,473.66	\$ 162,528.94	\$ 197,584.18	3017	Exempt
EMS Operations Supervisor	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
EMT - Advanced I	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
EMT - Advanced II	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
EMT - Basic	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
EMT - Paramedic I	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
EMT - Paramedic II	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Environmental Educator	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Environmental Enforcement Specialist	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Environmental Health Administrator	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Environmental Health Program Specialist	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Environmental Health Specialist I	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Environmental Health Specialist II	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Environmental Health Specialist III	\$ 28.57	\$ 34.30	\$ 40.00	2010	Non-Exempt
Environmental Health Supervisor	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Equity and Inclusion Specialist	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Erosion Control Officer	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Erosion Control Technician	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Evidence & Property Manager	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Evidence & Property Technician	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Executive Assistant to the County Manager	\$ 46,202.32	\$ 58,907.98	\$ 71,613.60	3002	Exempt
Executive Lieutenant	\$ 28.57	\$ 34.30	\$ 40.00	2010	Non-Exempt
Facilities and Construction Coordinator	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Field Investigator	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Finance Business Analyst	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Finance Director	\$ 111,340.43	\$ 141,959.07	\$ 172,577.67	3015	Exempt
Financial Analyst	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Fire Marshal	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Fiscal Support Specialist	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Fleet Manager	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
General Services Facilities/Project Manager	\$ 79,384.19	\$ 101,214.86	\$ 123,045.50	3010	Exempt

GIS and Land Records Manager	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
GIS Technician	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Governance, Risk, and Compliance Manager	\$ 73,497.46	\$ 93,709.28	\$ 113,921.06	3106	Exempt
Grants Administrator	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Grants Manager	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Grounds Maintenance Supervisor	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Grounds Technician I	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Grounds Technician II	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Grounds Technician III	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Health Services Coordinator	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Heavy Equipment Mechanic Operator	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Heavy Equipment Operator	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
HRIS Analyst	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
HRIS Manager	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Human Resources Coordinator	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Human Resources Technician I	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Human Resources Technician II	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
HVAC Specialist	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Identification Supervisor	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Identification Technician I	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Identification Technician II	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
Identification Technician III	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Income Maintenance Administrator I	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Income Maintenance Administrator II	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Income Maintenance Caseworker I	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Income Maintenance Caseworker II	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Income Maintenance Caseworker III	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Income Maintenance Investigator	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Income Maintenance Supervisor II	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Income Maintenance Supervisor III	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Information & Communication Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Information and Communication Specialist I	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Information and Communication Specialist II	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Information and Communication Specialist III	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt

Information Technology Administrator I	\$ 59,995.82	\$ 76,494.69	\$ 92,993.52	3103	Exempt
Information Technology Administrator II	\$ 64,195.53	\$ 81,849.32	\$ 99,503.06	3104	Exempt
Information Technology Administrator III	\$ 68,689.21	\$ 87,578.77	\$ 106,468.28	3105	Exempt
Information Technology Analyst I	\$ 56,070.86	\$ 71,490.37	\$ 86,909.83	3102	Exempt
Information Technology Analyst II	\$ 59,995.82	\$ 76,494.69	\$ 92,993.52	3103	Exempt
Information Technology Developer I	\$ 59,995.82	\$ 76,494.69	\$ 92,993.52	3103	Exempt
Information Technology Developer II	\$ 64,195.53	\$ 81,849.32	\$ 99,503.06	3104	Exempt
Information Technology Developer III	\$ 68,689.21	\$ 87,578.77	\$ 106,468.28	3105	Exempt
Information Technology Division Manager	\$ 90,037.55	\$ 114,797.89	\$ 139,558.20	3109	Exempt
Information Technology Engineer I	\$ 64,195.53	\$ 81,849.32	\$ 99,503.06	3104	Exempt
Information Technology Engineer II	\$ 68,689.21	\$ 87,578.77	\$ 106,468.28	3105	Exempt
Information Technology Management Analyst	\$ 68,689.21	\$ 87,578.77	\$ 106,468.28	3105	Exempt
Information Technology Manager I	\$ 73,497.46	\$ 93,709.28	\$ 113,921.06	3106	Exempt
Information Technology Manager II	\$ 78,642.28	\$ 100,268.93	\$ 121,895.53	3107	Exempt
Information Technology Project Manager	\$ 68,689.21	\$ 87,578.77	\$ 106,468.28	3105	Exempt
Information Technology Security Analyst I	\$ 64,195.53	\$ 81,849.32	\$ 99,503.06	3104	Exempt
Information Technology Security Analyst II	\$ 68,689.21	\$ 87,578.77	\$ 106,468.28	3105	Exempt
Information Technology Security Analyst III	\$ 73,497.46	\$ 93,709.28	\$ 113,921.06	3106	Exempt
Information Technology Technician I	\$ 22.37	\$ 26.85	\$ 31.31	2101	Non-Exempt
Information Technology Technician II	\$ 23.93	\$ 28.73	\$ 33.51	2102	Non-Exempt
Information Technology Technician III	\$ 25.61	\$ 30.74	\$ 35.85	2103	Non-Exempt
Internal Audit Director	\$ 90,886.96	\$ 115,880.89	\$ 140,874.79	3012	Exempt
Internal Audit Manager	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Internal Auditor	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Investigation, Assessment, and Treatment Social Work	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Investigations Administrator	\$ 30.57	\$ 36.70	\$ 42.80	2011	Non-Exempt
Laboratory Technician	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Laborer	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Land Records Technician I	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Land Records Technician II	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Landfill Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Landfill Operations Assistant Manager	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Language Access Coordinator	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Language Access Specialist I	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt

Language Access Specialist II	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Lead Electrical Specialist	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Lead Plumbing Specialist	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Lead Recruiter	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Librarian I	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Librarian II	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Librarian III	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Librarian IV	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Library Assistant	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Library Branch Services Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Library Page	#N/A	#N/A	#N/A	NG	Non-Exempt
Library Safety Associate	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
Library Services Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Library Services Program Coordinator	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3003	Exempt
Library Specialist	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Library Substitute	#N/A	#N/A	#N/A	NG	Non-Exempt
Library Technical Services Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Library Youth Services Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Licensed Clinical Therapist	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Lieutenant	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Local Health Director I	\$ 90,886.96	\$ 115,880.89	\$ 140,874.79	3012	Exempt
Maintenance Coordinator	\$ 46,202.32	\$ 58,907.98	\$ 71,613.60	3002	Exempt
Maintenance Technician I	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Maintenance Technician II	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Maintenance Technician III	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Major	\$ 79,384.19	\$ 101,214.86	\$ 123,045.50	3010	Exempt
Management Analyst	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Management Analyst Supervisor	\$ 79,384.19	\$ 101,214.86	\$ 123,045.50	3010	Exempt
Mechanic I	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Mechanic II	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Medical Billing and Coding Specialist	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Medical Lab Technologist	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Medical Office Assistant	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Nutrition Program Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt

Nutritionist I	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Nutritionist II	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Nutritionist Supervisor	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Operations and Facilities Coordinator	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Operations and Facilities Supervisor	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Organizational Development Manager	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Organizational Development Specialist	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Paralegal	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Park Ranger I	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Park Ranger II	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Park Ranger Supervisor	\$ 46,202.32	\$ 58,907.98	\$ 71,613.60	3002	Exempt
Patrol Administrator	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Payroll Specialist	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Personnel and Training Officer	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Pharmacist	\$ 84,941.08	\$ 108,299.90	\$ 131,658.68	3011	Exempt
Physician Director II-A	\$ 127,473.66	\$ 162,528.94	\$ 197,584.18	3017	Exempt
Physician III-A	\$ 119,134.26	\$ 151,896.21	\$ 184,658.11	3016	Exempt
Planner I	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Planner II	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Planner III	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Planning Technician	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Plans Reviewer	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Plumbing Specialist	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Power Plant Operator	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Preparedness Officer	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Preservation Specialist	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Pre-Trial Release Coordinator	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Pre-Trial Release Supervisor	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Pre-Trial Services Screener	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Principal Planner	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Procurement Agent	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Procurement Coordinator	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Procurement Manager	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Procurement Specialist	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt

Program Coordinator	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Program Manager I	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Program Manager II	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Program Supervisor	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Property Appraiser I	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Property Appraiser II	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Property Appraiser III	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Public Health Nurse Administrator	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Public Health Nurse I	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Public Health Nurse II	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Public Health Nurse III	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Public Health Nurse Supervisor I	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Public Health Nurse Supervisor II	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Public Information Assistant	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Public Relations Coordinator	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Public Safety Training Facility Manager	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Public Safety Training Facility Technician	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Quality Assurance Manager	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Quality Assurance Specialist I	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Quality Assurance Specialist II	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Reassurance Coordinator	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
Recreation Planner	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Recreation Services Facility Assistant	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Recreation Services Program Coordinator	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Recreation Services Program Manager	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Recruiter	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Register of Deeds	#N/A	#N/A	#N/A	NG	Exempt
Risk Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Safety Officer	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Safety, Preparedness, and Recovery Officer	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Scale House Supervisor	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Security Guard	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Senior Accountant	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Senior Air Quality Specialist	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt

Senior Attorney I	\$ 97,249.05	\$ 123,992.56	\$ 150,736.02	3013	Exempt
Senior Attorney II	\$ 104,056.48	\$ 132,672.03	\$ 161,287.54	3014	Exempt
Senior Attorney III	\$ 111,340.43	\$ 141,959.07	\$ 172,577.67	3015	Exempt
Senior Citizens Affairs	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Sergeant	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Sergeant Detective	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Sheriff	#N/A	#N/A	#N/A	NG	Exempt
Sheriff's Data Technician	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Social Services Program Coordinator	\$ 64,801.15	\$ 82,621.48	\$ 100,441.78	3007	Exempt
Social Work Program Manager	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Social Work Supervisor II	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Social Work Supervisor III	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Social Worker I	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Social Worker II	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Social Worker III	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Soil Conservationist I	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Soil Conservationist II	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Soil Scientist	\$ 26.70	\$ 32.05	\$ 37.38	2009	Non-Exempt
Solid Waste Coordinator	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Solid Waste Environmental Specialist	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt
Solid Waste Manager (Engineering)	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Solid Waste Manager (Operations)	\$ 74,190.83	\$ 94,593.33	\$ 114,995.79	3009	Exempt
Solid Waste Scale Operator	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Staff Development Specialist	\$ 49,436.48	\$ 63,031.54	\$ 76,626.55	3003	Exempt
Stormwater Engineer/Hydrogeologist	\$ 69,337.23	\$ 88,404.98	\$ 107,472.70	3008	Exempt
Stormwater Technician	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Systems Specialist	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Tax Assessor	\$ 97,249.05	\$ 123,992.56	\$ 150,736.02	3013	Exempt
Tax Collections Clerk	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
Tax Collections Supervisor	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Tax Collector	\$ 97,249.05	\$ 123,992.56	\$ 150,736.02	3013	Exempt
Tax Data Collector	\$ 16.63	\$ 19.97	\$ 23.28	2002	Non-Exempt
Tax Revenue Collector I	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Tax Revenue Collector II	\$ 21.80	\$ 26.17	\$ 30.52	2006	Non-Exempt

Tax Systems Analyst	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Tax Systems Technician	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Telecommunications Supervisor	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Telecommunicator I	\$ 17.79	\$ 21.36	\$ 24.91	2003	Non-Exempt
Telecommunicator II	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Telecommunicator III	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Training Officer	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Transfer Station Assistant Manager	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Transfer Station Manager	\$ 60,561.82	\$ 77,216.34	\$ 93,870.82	3006	Exempt
Transfer Station Operator	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Transfer Truck Driver I	\$ 19.04	\$ 22.86	\$ 26.65	2004	Non-Exempt
Transfer Truck Driver II	\$ 20.37	\$ 24.46	\$ 28.52	2005	Non-Exempt
Vehicle Maintenance Supervisor	\$ 52,897.04	\$ 67,443.74	\$ 81,990.41	3004	Exempt
Veterans Service Officer I	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt
Veterans Service Officer II	\$ 24.96	\$ 29.96	\$ 34.94	2008	Non-Exempt
Veterans Service Officer Supervisor	\$ 56,599.83	\$ 72,164.80	\$ 87,729.74	3005	Exempt
Warrant Officer	\$ 15.54	\$ 18.66	\$ 21.76	2001	Non-Exempt
Website Administrator	\$ 64,195.53	\$ 81,849.32	\$ 99,503.06	3104	Exempt
Zoning and Code Compliance Officer	\$ 23.32	\$ 28.00	\$ 32.65	2007	Non-Exempt

Appendix C

Fund Balance Policy



Buncombe County
General Fund Balance Policy

Original Effective Date: 06-18-96
Dates of Revision: 08-07-12, 08-04-20

Purpose

The County desires to maintain a prudent level of financial reserves to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The fund balance has been accumulated to meet this purpose – to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

The primary reasons for a general fund reserve policy are to:

- **Plan for contingencies.** Because of the volatile revenue sources such as property and sales tax, governments will always face challenges when it comes to matching planned revenues with actual expenditures. Local events, such as the closure of a major employer, can also negatively affect revenue. Finally, extreme events such as winter storms or hurricanes can increase operating and/or capital costs. Reserves can be used to make up these temporary shortfalls.
- **Maintain good standing with rating agencies.** Bond rating agencies consider an adequate level of reserves a sign of creditworthiness because it enhances a government's ability to repay debt on time and in full.
- **Avoid interest expenses.** Cash reserves may be used rather than debt to fund capital projects.
- **Generate investment income.** Reserves can be a source for investment revenue, effectively reducing the burden on the property tax rate. To maintain the reserve's value as a risk mitigation device, investments will remain relatively liquid in compliance with the County Investment Policy.
- **Serve as a cash flow management tool.** Reserves can be used to cover times of the year that normally experience low levels of cash.
- **Create a shared understanding.** A formal reserve policy clearly outlines appropriate use of the reserves.

Administration and Implementation

The County Manager and Finance Director are charged with carrying out the policy.

Components of Fund Balance

Fund Balance vs. Reserves - *Fund balance* is an accounting term defined as the difference between assets and liabilities in a governmental fund. The term *reserves* is often used by public finance practitioners, but isn't an actual government accounting term. It refers to the portion of fund balance held in reserve to provide a buffer against financial distress or risk.

In governmental funds, "reserves" comprise a portion of total fund balance. Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* governs the descriptions used to report fund balance. The statement focuses on the "extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent" and breaks total fund balance into five (5) different components:

- **Nonspendable fund balance.** Fund balance in this category is inherently nonspendable.
- **Restricted fund balance.** This category has externally enforceable limitations on the use of fund balance, imposed by parties such as creditors, grantors, or laws or regulations of other governments.
- **Committed fund balance.** This encompasses limitations imposed by the government on itself at its highest level of decision making (e.g., governing board through a resolution). For example, the governing board might like to commit a portion of fund balance to a "stabilization fund" to provide a cushion against unknown economic downturns and revenue declines.
- **Assigned fund balance.** This category is for the portion of fund balance that is earmarked for an intended use. The intent is established at either the highest level of decision making or by a body or an official designated for that purpose. For example, a portion of fund balance might be assigned to offset a gap in the budget stemming from a decline in revenues or a portion could be assigned to pay for an upcoming special project.

- **Unassigned fund balance.** This encompasses all fund balances that are left after considering the other four categories. Use is least constrained in this category of fund balance.

The last three components (committed, assigned and unassigned fund balance) together comprise "unrestricted fund balance", which is the part of fund balance covered by this reserve policy because unrestricted fund balances are either unconstrained or the constraints are self-imposed, so they could be lifted in order to make fund balances available for other purposes. Conversely, restricted fund balances or nonspendable fund balances are not suited to many of the purposes a reserve policy typically is intended to fulfill.

Required Reserve Levels

The North Carolina State Treasurer recommends a minimum unallocated general fund balance of eight percent (8%). However, the County policy is more restrictive, requiring a minimum unallocated general fund balance of between fifteen percent (15%) and twenty percent (20%) of the total actual expenditures and transfers. The minimum requirement will be reviewed by the Finance Director as changes in economic conditions occur, new legislation is enacted or revenue sources change. Fund balance appropriated will not exceed an amount management can reasonably expect to save during the year. If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below fifteen percent (15%) an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Comprehensive Annual Financial Report (CAFR).

Excess Fund Balance Levels

Upon completion of the annual audit of County finances, any unreserved, undesignated fund balance above twenty percent (20%) will be transferred to the County Capital Projects Fund. The County Capital Projects Fund shall be used for one-time capital expenditures. The fund may also be used for prepayment of debt, upon recommendation by the County Finance Officer and approval of the County Manager, to reduce the county's outstanding debt or to pay down debt with high interest rates. The Board of County Commissioners will be notified of any prepayment of debt.

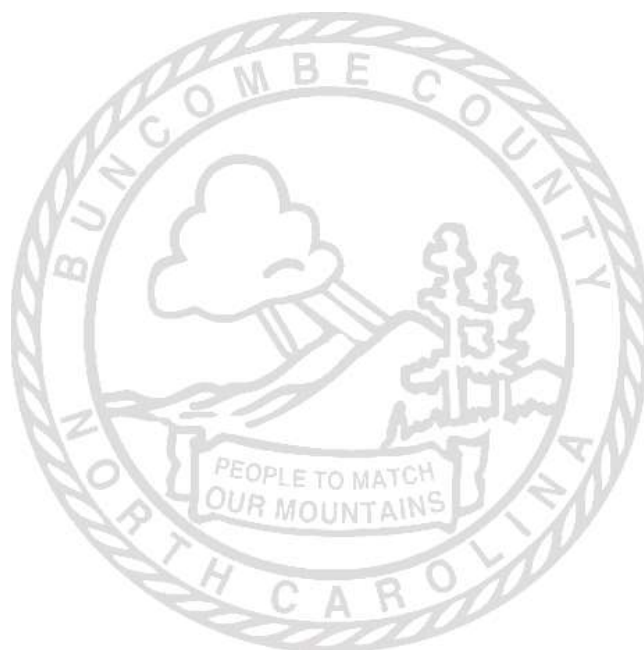
Adopted by the Board of County Commissioners
08/04/200



Buncombe County Chief Financial Officer

Appendix D

Debt Policy



Buncombe County Debt Policy

Original Effective Date: 06-18-96
Dates of Revision: 08-07-12
11-15-16

Purpose

The debt policy establishes parameters for issuing and managing debt to meet capital needs for essential County services to citizens. The scope of this policy includes debt issued and managed by the County for the capital needs of Buncombe County, Buncombe County Schools, Asheville City Schools, Asheville-Buncombe Technical Community College, and the Woodfin Downtown District. It is designed to provide financial flexibility by ensuring future capacity in order to take advantage of potential future savings opportunities.

Debt is issued in accordance with North Carolina General Statutes (NCGS) 160A-19, 160A-20 and 153A-165, and under the guidance and approval of the Local Government Commission, a division of the North Carolina State Treasurer. Buncombe County recognizes that a formally adopted local debt policy is an essential financial management tool and is fundamental to:

- Ensure fiscal prudence and promote financial sustainability;
- Document the decision-making process and enhance the quality of decisions;
- Identify objectives for staff to implement; and
- Demonstrate to investors and rating agencies that the County is dedicated to sound financial management.

It is the objective of the policy that:

- The County obtain financing only when necessary;
- The process for identifying the timing and amount of debt or other financing be as efficient as possible;
- The most favorable interest rate and other related costs be obtained, and
- The credit rating of the County is protected.

Both the Government Finance Officers Association (GFOA) and bond rating agencies strongly encourage the development of a formal debt policy.

Buncombe County Debt Policy

Administration and Implementation

Per NCGS 159-36, the Board of Commissioners “shall enact a budget ordinance levying the necessary taxes or allocating the necessary revenue to meet all installments of principal and interest falling due on its debt during the budget year.”

The County Manager and Finance Director are charged with carrying out the policy. The Finance Director is responsible for developing recommendations for debt financing. In addition, per NCGS 159-24, the Finance Director “shall maintain all records concerning the bonded debt and other obligations of the local government...and determine the amount of money that will be required for debt service or the payment of other obligations during each fiscal year...”.

The debt policy is to be used in conjunction with the operating and capital budgets, the Capital Improvement Plan (CIP), and other financial policies.

The County will evaluate this policy at least every five (5) years.

Conditions for Issuance of Debt

The following standards help determine if debt is an appropriate option as circumstances change over time.

- **Favorable market conditions** - The County will strongly consider debt issuance, rather than paying cash, when interest rates are low and/or when construction costs are low or are projected to increase.
- **Favorable financial ratios** - See the “Financial Limitations” section of this policy.
- **Distribute costs and benefits appropriately** - Debt will be used to distribute the payments for an asset over its useful life so that benefits more closely match costs and the type of debt instrument will be chosen to help distribute public and private benefits appropriately.
- **Investment-grade bond ratings** - The particular project being funded will support an investment-grade credit rating.
- **Project characteristics support use of debt** - The County may issue debt for the purpose of acquiring or constructing capital assets including land, buildings, machinery, equipment, furniture and fixtures.
- **Minimum useful life** - Long-term debt will be issued to purchase or construct capital improvements or equipment with a minimum expected life of five years.
- **Resources adequate to cover debt service** - Long-term revenue and expenditure forecasts will support the assumption the government will be able to repay any debt without causing financial distress. Other non-financial factors such as population and

Buncombe County Debt Policy

property valuation could influence the government's ability to service its debt over the long term and will be projected and taken into consideration.

- **Resources adequate to cover operating and maintenance costs** - Debt may be considered for maintenance projects that expand an asset's capacity or significantly extend its useful life; otherwise, the County will consider these costs when developing the CIP and a strategy to absorb these costs into the operating budget.

Annually, the County will prepare and adopt a CIP to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP will also identify all debt-funded projects and the related debt service impact covering at least five (5) years.

Permissible Debt Instruments

- **General Obligation Bonds** - Bonds secured by a promise to levy taxes in an amount necessary to pay debt service, principal and interest, coming due each fiscal year. General Obligation Bonds are backed by the full faith and credit of the County. These bonds are authorized by a referendum or by non-voted two-thirds (2/3's) authorization by the Board of Commissioners. The non-voted authorization allows governments to issue up to two-thirds of the previous year's general obligation net debt reduction without a referendum.
- **Revenue Bonds** - Bonds secured by a pledge of the revenues generated by the debt financed asset or by the operating system of which that asset is a part.
- **Special Obligation Bonds** - Bonds that are payable from the pledge of any revenues other than locally levied taxes.
- **Certificates of Participation (COPs)/Limited Obligation Bonds (LOBs)** - An alternative financing method that does not require voter approval. These certificates/bonds represent an undivided interest in the payments made by a public agency pursuant to a financing lease or an installment purchase agreement. The security for this financing is represented by a lien on the property acquired or constructed.
- **Installment Purchase Contract** - An agreement in which the equipment or property is acquired and periodic payments, which are sufficient to pay debt service, are made.

Restrictions on Debt Issuance

It is the goal of the County to fund current services with current resources so a burden is not passed on to future taxpayers. This practice also assures future generations are not paying for an asset without benefiting from it, therefore:

- Long-term debt shall not be used to finance ongoing operational expenses;

Buncombe County Debt Policy

- Long-term debt will not be amortized for a period beyond the life of the asset it is financing;
- An analysis of all debt options for the size of issuance will be completed to ensure the most cost efficient method of issuing and managing bonds is chosen;
- The County will limit the ratio of variable rate debt to fifteen percent (15%) of the outstanding net direct debt.
- The County will adhere to all legally authorized debt limits and tax or expenditure ceilings as well as coverage requirements and additional bond tests imposed by bond covenants;
- The County shall consider pay-as-you-go financing (also known as *cash* or *PayGo* financing) by using current resources, such as current tax dollars or accumulated reserves, for projects appropriate for this type of financing.

Financial Limitations

Per NCGS 159-55, net debt shall not exceed eight percent (8%) of the appraised value of property subject to taxation. However, local policy places the following additional restrictions and guidance on the use of debt financing and debt structuring beyond the terms of the General Statutes:

Ratio	Definition	Restriction
Net Direct Debt as a Percentage of Assessed Valuation	Measures debt levels against the property tax base which generates the tax revenues that are the main source of debt repayment.	Less than 3%
Net Direct Debt Service as a Percentage of Total Governmental Fund Expenditures	Measures the budgetary flexibility government-wide to adapt spending levels and respond to economic condition changes.	Not to exceed 18%
Payout of Net Direct Debt Principal	Measures speed at which the County's outstanding debt is amortized.	The County will strive for a 10 year payout ratio of 65% or greater and will maintain a minimum payout ratio of 55% or better.
Outstanding Variable Rate Debt as a Percentage of Net Direct Debt	Measures the amount of variable rate debt to which the debt portfolio is exposed.	Not to exceed 15%

Buncombe County Debt Policy

Net direct debt is all tax-supported debt issued by the County and serviced by Governmental Revenues.

In the event that the County anticipates exceeding any of these debt policy limits, County staff may request an exception from the Board of Commissioners stating the justification and expected duration of the policy exemption.

In addition to the policy ratios listed, the County will review additional debt and financial ratios that are relevant to the credit rating agencies and other parties including but not limited to: Debt per Capita, General Fund Debt Service as a Percentage of General Fund Expenditures and Outstanding Net Direct Debt as a Percentage of Governmental Revenues.

Debt ratios will be calculated annually in conjunction with the capital budget process, the annual financial audit and as needed for fiscal analysis with comparisons made to like counties in North Carolina. In developing the benchmark group, the County will look for similarities along key dimensions such as:

- Level of urbanization
- Population size
- Economy
- Geography and weather
- Demographics, such as age and income
- Total general fund revenues and expenditures
- Revenue mix and diversity
- Scope of services delivered
- Form of government
- Bond rating

Structuring Practices

The life of the debt, interest mode and principal maturity schedule make up the structure of the debt.

- **Maturity Guidelines** - Debt will be paid off in a timeframe that is less than or equal to the useful life of the asset or project acquired through the financing.
- **Debt Service Schedule** - County debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users of assets financed by the debt. Further, debt capacity should not be tied up servicing a defunct asset. It is the goal of the County to amortize all net direct debt issuances within twenty (20) years or less.

Buncombe County Debt Policy

- **Level Principal Payments** - The County will strive to structure each bond issue with a level principal amortization. This structuring will assist in minimizing the interest payments over the life of the issue. However, the County may utilize an alternative amortization structure, which will be evaluated on a case by case basis and will be based on various factors including the project being financed, the County's overall net tax supported debt structure, key debt ratios and current market conditions.
- **Credit Enhancements** - Financial instruments that provide additional assurances to investors in the form of an added source of security for bond payments. These may be a letter of credit from a bank, bond insurance or surety policy and will be used only when the cost of the enhancement will result in a net decrease in borrowing costs or provide other significant benefits (e.g., make the bonds easier to sell).
- **Redemption Features** – Options that give the County the right to prepay or retire debt prior to its stated maturity. These features may be a call option or optional redemption provision and permit the County to achieve interest savings by refunding bonds early. Redemption features require constant monitoring and cost-benefit analysis and will be used only when the potential to reduce the cost of borrowing is present as evaluated on the following factors:
 - The call premium required;
 - Level of rates relative to historical standards;
 - The time until the bonds may be called at a premium or at par; and
 - Interest rate volatility.
- **Capitalized Interest** - The practice of using bond proceeds to pay the interest due on debt during the construction period of an asset. Capitalization of interest will never exceed the time necessary to construct the asset.
- **Pool Projects** - When feasible, debt issuances will be pooled together to minimize issuance expense.

Debt Issuance Process

All long-term financing shall comply with federal, state, and local legal requirements and the Board of Commissioners will approve each issue.

- **Method of Sale** - The County will use the following methods to sell bonds and installment purchase transactions:
 - **Fixed rate new money general obligation bond sales** are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of the State Treasurer.
 - **COPs/LOBs, variable rate bonds, revenue and special obligation bonds** will be sold on either a competitive or a negotiated basis.
 - **Refunding transactions** will be sold on either a competitive or a negotiated basis.

Buncombe County Debt Policy

- **Bank loans or other financing alternatives** may be more cost effective than a public issuance in some instances and should be analyzed on a case by case basis.
- **Reimbursement Resolution** - If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue debt. Instead, the County may adopt a reimbursement resolution, then fund up-front project costs and reimburse these costs when financing is arranged.

Professional Service Providers

- **Financial Advisor** – These duties include identifying capital financing alternatives and planning the debt program, working with other members of the financing team to determine the structure and timing of the issues, preparing bond documents and rating agency presentations. The Finance Director and staff can perform these duties, or can contract any or all financial advisory services if desired. The Financial Advisor should be independent of the Underwriter.
- **Bond Counsel** – The primary role of the Bond Counsel is to certify the County has legal authority to issue the bonds and the securities qualify for federal and state income tax exemption. Bond Counsel drafts bond documents including the official statement, ordinances and resolutions authorizing issuance and sale of a bond offering, and other necessary documents. Bond Counsel firms will be chosen based on experience in the area of municipal bonds and will be compensated on a negotiated fixed-fee basis.
- **Underwriter** – The primary function of the Underwriter is to purchase securities from the County and resell them to investors. Underwriters will be selected for each issue based on the particular experience and expertise necessary for that issue. The Underwriter’s compensation (an “underwriter’s discount”) is a percentage of the amount of bonds sold and is negotiated for each issuance. When the amount of bonds to be issued exceeds twenty million dollars (\$20 million), the LGC requires a co-manager underwriting firm in addition to the primary underwriting firm (Senior Managing Underwriter). Underwriters employ their own Counsel.
- **Trustee** – The Trustee receives funds from the County and makes payments to bondholders, maintains records of bond ownership and acts as fiduciary agent for the benefit of the bondholders in enforcing the terms of the bond contract.

Debt Management Process

- **Investment of Debt Proceeds** – Debt proceeds can be invested before they are spent on acquiring or constructing the assets they were issued to finance.
- **Arbitrage** - Typically, proceeds can be invested in instruments allowed for general government investments under NCGS. However, the one major difference specific to

Buncombe County Debt Policy

tax-exempt bond proceeds is that of arbitrage limits. Limits apply to interest earnings on funds received from the issuance of tax-exempt bonds. The Finance Director, or designee, is to manage the investment of debt proceeds in order to minimize arbitrage liability, avoid penalties and protect the tax-exempt status.

- **Compliance Practices** - The County will monitor and comply with all requirements issued by the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB), including rule 15c2-12, and file required documents in a timely manner.
- **Separate Accounts** - Debt proceeds are to be invested in accounts separate from general idle cash.
- **Refunding Bonds** - The practice of selling bonds to refinance outstanding bonds. The County will monitor the debt portfolio for refunding opportunities for any of the following reasons:
 - Interest rate savings;
 - Restructure debt service schedule; and
 - Restructure other compliance requirements.
- **Market and Investor Relations** - A policy of full and open disclosure on every financial report and long-term obligation transaction will be enforced. A credit rating agency presentation/update shall be conducted at least bi-annually.
- **Credit Rating Goals** - The County will manage itself with the goal of obtaining the highest credit rating(s) possible.

Special Situations

- **Use of Derivatives** - A derivative is a financial instrument whose value depends on other, more basic underlying variables. Derivatives may take the form of interest rate swaps; futures and options contracts; options on swaps; guaranteed investment contracts; repurchase agreements; and other investment or hedging mechanisms such as caps, floors, collars, and rate locks. Derivatives can provide interest rate savings, alter debt service patterns, and provide a hedge against risk associated with variable interest rate debt. However, derivatives also come with multiple risks that may outweigh the benefits. Before entering into any type of derivative, the County will carefully weigh the potential risks and benefits.
- **Interfund Borrowing** – The practice of loaning money between funds. This practice is considered a loan and repayment is necessary. The following procedures are to be followed:
 - The County Manager and the Finance Director are authorized to approve interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 90 days;
 - Any other interfund borrowings for cash flow or other purposes require approval by the Board of Commissioners;

Buncombe County Debt Policy

- The fund receiving the loan shall repay the fund providing the loan on a level or accelerated repayment schedule at a prevailing rate of interest set by the Finance Department.
- **Variable Rate Debt (VRD)** – Debt that does not have a set or fixed long-term interest rate, but rather has an interest rate that varies over the life of the debt based on prevailing market interest rates at the time. Financial market disruptions have increased the County’s wariness of variable rate debt due to interest rate, budgetary, repayment and political risk; however, VRD has traditionally represented an opportunity to make more effective use of tax dollars by lowering the cost of financing long-term capital assets. Therefore, staff is directed to forecast interest rate volatility over the short and long terms and expected performance of selected financial products under various interest rate scenarios and consider VRD when interest rates are dropping. Interest payments on VRD will be budgeted at the prevailing rate for fixed-rate debt and the interest savings will be used to pay down debt more quickly if permissible within the terms of the debt issuance.
- **Project Development Financing (PDF)** - Project Development Financing is a financing mechanism designed to pay for certain public investments needed to attract private development. Types of financing structures include Tax Increment Financing (TIF); Synthetic TIF; and Special Taxing Districts. This type of financing can carry additional risks that are not typically associated with traditional financing structures. This type of financing may require the adoption of specific PDF policies by the Board. Before entering into a type of PDF, the County will carefully weigh the potential risks and benefits of the transaction.
- **Short-term Debt** – A type of financing that may be used by the County for three (3) primary purposes:
 - To cover a gap in financing when capital projects begin before long-term bond proceeds have been received;
 - To take advantage of variable interest rates; and
 - To finance short-lived assets such as vehicles.
- **Leases** – A type of financing most appropriate for smaller borrowings mainly because of the low cost of issuance. Leases may be used by the County for assets that cost over \$200,000 and have a useful life that equals or exceeds three years.
- **Alternative Financing Products** - Products such as direct lending by banks are particularly useful for short-term financing needs and may have a variable rate. Covenants that could lead to acceleration of repayment are prohibited and the debt may not be transferred or sold to a third party.

Appendix E

Investment Policy



Buncombe County Investment Policy

SCOPE

This policy applies to all financial assets of Buncombe County except authorized petty cash accounts and trust funds administered by the Social Services Director. Proceeds of debt issuance shall be invested in accordance with the County's general investment philosophy as set forth in this policy; however, such proceeds are to be invested pursuant to the permitted investment provisions of their specific bond documents. The County pools the cash resources of its various funds into a single pool in order to maximize investment opportunities. These funds are accounted for in the County's Comprehensive Annual Financial Report. Each fund's portion of total cash and investments is summarized by fund type in the combined balance sheet as equity or deficit in pooled cash and investments. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Comprehensive Annual Financial Report.

OBJECTIVES

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the County will diversify its investments by investing funds among a variety of securities with independent returns.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (**static liquidity**). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (**dynamic liquidity**).

3. Return on Investments

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

STANDARDS OF CARE

1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director by North Carolina General Statute 159-30(a). Responsibility for the operation of the investment program is delegated by the Finance Director to the Investment Officer or other County employee who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures shall include references to: safekeeping, delivery v. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements, and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the

Buncombe County Investment Policy

activities of subordinate officials.

The County may engage the support services of advisors, consultants and professionals in regard to its investment program, so long as it can be clearly demonstrated that these services produce a net financial advantage or necessary financial protection of the County's financial resources. Investment Advisors shall be registered with the Securities Exchange Commission under the Investment Advisors Act of 1940. Advisors shall be selected using the County's authorized purchasing procedures for selection of professional services. Advisors shall be subject to the provisions of this Policy, and shall not, under any circumstances, take custody of any County funds or securities.

SAFEKEEPING AND CUSTODY

1. Authorized Financial Dealer and Institution

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by creditworthiness (minimum capital requirement \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the following as appropriate:

- a. Audited financial statements;
- b. Proof of Financial Industry Regulatory Authority (FINRA) certification;
- c. Proof of state registration;
- d. Completed broker/dealer questionnaire; and
- e. Certification of having read North Carolina General Statute 159-30(c) and the entity's Investment Policy.

An annual review of the financial condition and registration of qualified bidders will be conducted by the Finance Director.

Selection of broker/dealers used by an external investment adviser retained by the County will be at the sole discretion of the adviser. Where possible, transactions with broker/dealers shall be selected on a competitive basis and their bid or offering prices shall be recorded. If there is no other readily available competitive offering, best efforts will be made to document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all

Buncombe County Investment Policy

dealers in the selling group offer those securities at the same original issue price.

The County may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as the paper meets the criteria outlined in item 1.f. of the section titled "Suitable and Authorized Investments."

To the extent practicable, the Finance Director shall endeavor to complete investment transactions using a competitive bid process whenever possible. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the County is offered a security for which there is no other readily available competitive offering, then quotations on comparable or alternative securities will be recorded.

2. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- a. **Control of collusion.** Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- b. **Separation of transaction authority from accounting and record keeping.** By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
- c. **Custodial safekeeping.** Securities purchased from any bank or dealer including appropriate collateral (as defined by State Law) shall be placed with an independent third party for custodial safekeeping.
- d. **Avoidance of physical delivery securities.** Book entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

Buncombe County Investment Policy

- e. **Clear delegation of authority to subordinate staff members.** Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
- f. **Written confirmation of telephone transactions for investments and wire transfers.** Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and the safekeeping institution has a list of authorized signatures.
- g. **Development of a wire transfer agreement with the lead bank or third party custodian.** This agreement should outline the various controls, security provisions, and delineate responsibilities of each party making and receiving wire transfers.

3. Delivery vs. Payment

All trades where applicable will be executed by Delivery vs. Payment (DVP). This ensures that securities are deposited in the eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

SUITABLE AND AUTHORIZED INVESTMENTS

1. Investment Types

Except as specifically defined in this Policy, all investments of the County shall be made in accordance with applicable laws contained in North Carolina General Statute 159-30(c). Any revisions or extensions of this section will be assumed to be part of this Investment Policy immediately upon the effective date thereof.

Only the following investments will be permitted by this policy:

- a. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
 - Maturities shall not exceed five years from the date of trade settlement.
 - There are no limits on the dollar amount or percentage that the County may invest in obligations fully guaranteed by the United States.
- b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the

Buncombe County Investment Policy

Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, Fannie Mae, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.

- Maturities shall not exceed five years from the date of trade settlement.
- There are no limits on the dollar amount or percentage that the County may invest in the aforementioned federal agency and instrumentality securities.
- No more than 35% of the total portfolio may be invested in any single Agency/instrumentality issuer listed above.

c. Obligations of the State of North Carolina

- Maturities shall not exceed five years from the date of trade settlement.
- The securities are rated in a rating category of "A" or its equivalent or better by at least two nationally recognized statistical rating organizations ("NRSROs") at the time of purchase.
- The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
- No more than 5% of the total portfolio may be invested in the securities of any single issuer.

d. Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.

- Maturities shall not exceed five years from the date of trade settlement.
- The securities are rated in a rating category of "A" or its equivalent or better by at least two nationally recognized statistical rating organizations ("NRSROs") at the time of purchase.
- The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
- No more than 5% of the total portfolio may be invested in the securities of any single issuer.

Buncombe County Investment Policy

- e. Deposits at interest or savings certificates of deposit with any bank, savings and loan association or trust company in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
 - Maturities shall not exceed five years from the date of trade settlement.
 - No more than 30% of the total portfolio may be invested in certificates of deposit.
 - No more than 10% of the total portfolio may be invested in any one issuer.
- f. Prime quality commercial paper bearing the highest rating at the time of purchase of at least one nationally recognized rating service and not bearing a rating below the highest (A1, P1, F1) by any nationally recognized rating service which rates the particular obligation.
 - The combined total investment in commercial paper and bankers' acceptances may not exceed twenty-five (25%) of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.
- g. Banker's Acceptances provided the accepting bank or its holding company is either (1) incorporated in the State of North Carolina or (2) has outstanding publicly held obligations bearing the highest rating at the time of purchase of at least one nationally recognized rating service and not bearing a rating below the highest (Aaa or AAA) by any nationally recognized rating service which rates the particular obligations.
 - The combined total investment in commercial paper and bankers' acceptances may not exceed twenty-five (25%) of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.
- h. Participating shares in a mutual fund for local government investment (such as the N.C. Capital Management Trust) which is certified by the N.C. Local Government Commission; a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3; a commingled investment pool established by interlocal agreement by two or more units of local government pursuant to G.S. 160-A-460 through G.S. 160A-464, if the investment of the pool are limited to those qualifying for

Buncombe County Investment Policy

investment under G.S. 159-30(c). There are no limits on the dollar amount or percentage that the County may invest in funds or pools for local government investment as described in this section.

- i. Repurchase agreements with terms pursuant to G.S. 159-30(c), collateralized with direct obligations of the United States and maintained at a level of at least 102% of the market value of the Repurchase Agreement. There are no limits on the dollar amount or percentage that the Agency may invest, provided that:
 - Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
 - Repurchase Agreements are subject to a Master Repurchase Agreement between the Agency and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).
 - The maximum maturity does not exceed one (1) year.

Prohibited Investment Vehicles and Practices

State law notwithstanding, any investments not specifically authorized pursuant to this approved Investment Policy are prohibited, including but not limited to:

- Futures and options
- Investment in inverse floaters, range notes, or mortgage derived interest-only strips
- Investment in any security that could result in a zero interest accrual if held to maturity
- Trading securities for the sole purpose of speculating on the future direction of interest rates
- Purchasing or selling securities on margin
- The purchase of foreign currency denominated securities

Investment Pools

The County shall conduct a thorough investigation of any local government investment pool or fund prior to making an investment, and on a continual basis thereafter. There shall be a questionnaire developed which will answer the following general questions:

Buncombe County Investment Policy

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

Maximum Maturities

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities.

The County will not invest in securities maturing more than 5 years from the date of trade settlement, unless the Board of County Commissioners has by resolution granted authority to make such an investment.

RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The County will mitigate credit risk by adopting the following strategies:

- The diversification requirements included in the "Suitable and Authorized Investments" section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be invested in securities of any single issuer of North Carolina state and municipal bonds, prime commercial paper, or bankers' acceptances, as further described in the "Suitable and Authorized Investments" section of this policy.

Buncombe County Investment Policy

- The County may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or the County's risk preferences.
- If securities owned by the County are downgraded by a nationally recognized statistical ratings organization (NRSRO) to a level below the quality required by this Investment Policy, it will be the County's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.
- If a security is downgraded, the Finance Director will use discretion in determining whether to sell or hold the security based on its current maturity, the economic outlook for the issuer, and other relevant factors.
- If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported monthly to the Board of County Commissioners.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The County recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The County will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The County further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The County shall maintain at least 10% of its total portfolio in instruments maturing in 90 days or less to provide sufficient liquidity for expected disbursements.
- The maximum percent of callable securities (does not include "make whole call" securities as defined in the Glossary) in the portfolio will be 20%.
- The maximum stated final maturity of individual securities in the portfolio will be five years, except as otherwise stated in this policy.

The duration of the portfolio will at all times be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the County based on the County's investment objectives, constraints and risk tolerances.

REPORTING

1. Methods

The Investment Officer shall submit a monthly investment report to the Finance Director. The report shall include a general description of the portfolio in terms of investment securities, maturities, yields and other features. The report will show investment earnings for the month and fiscal year-to-date, including the annualized earned yield percentage for the portfolio. The report will compare actual investment earnings with budgeted earnings.

The Finance Director shall prepare an investment report at least semi-annually, including a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last six months. This management summary will be prepared in a manner which will disclose whether investment activities during the reporting period have conformed to the investment policy. The report shall be provided to the County Manager and the Board of County Commissioners. The report will include the following at a minimum:

- a. An asset listing showing par value, cost and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date, and interest rate.
- b. Transactions for the period.
- c. A description of the funds, investments and programs managed by contracted parties (i.e. local government investment pools)
- d. A one-page summary report that shows:
 - Average maturity of the portfolio and modified duration of the portfolio;
 - Maturity distribution of the portfolio;
 - Percentage of the portfolio represented by each investment category;
 - Average portfolio credit quality; and,
 - Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months and since inception compared to the County's market benchmark returns for the same periods;
- e. A statement of compliance with the Investment Policy, including a schedule of any transactions or holdings which do not comply with this Policy or with North Carolina General Statutes, including a justification for their presence in the portfolio and a timetable for resolution.

Buncombe County
Investment Policy

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall obtain a market average rate of return throughout budgetary and economic cycles, taking into account the County's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.. The Finance Director shall monitor and evaluate the portfolio's performance relative to a market benchmark, which will be included in the Finance Director's periodic reports. The Finance Director shall select an appropriate, readily available index to use as a market benchmark.

POLICY

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendment

This policy shall be reviewed on an annual basis. Any changes must be approved by the County Manager and the Board of County Commissioners as well as the individual(s) charged with maintaining internal controls.

ADOPTED 05/19/2020



Buncombe County Finance Director/Chief Financial Officer

Glossary of Investment Terms

AGENCIES. Shorthand market terminology for any obligation issued by a government-sponsored entity (GSE), or a federally related institution. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government.

Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called "FreddieMac" issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as "FannieMae," issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as "GinnieMae," issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

ASKED. The price at which a seller offers to sell a security.

BANKER'S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which "accepts" the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BID. The price at which a buyer offers to buy a security.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since securities are issued, the issuer will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk

Buncombe County Investment Policy

as the investor may receive its principal back when interest rates are lower than when the investment was initially made.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COST YIELD. The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

CURRENT YIELD. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A

Buncombe County Investment Policy

derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See modified duration).

FEDERAL FUNDS RATE. The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

FEDERAL OPEN MARKET COMMITTEE. A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools such N.C. Capital Management Trust certified by the NC Local Government Commission, a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3; a commingled investment pool established by interlocal agreement by two or more units of local government. These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in

Buncombe County Investment Policy

overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MARKING TO MARKET. The process of posting current market values for securities in a portfolio.

MATURITY. The final date upon which the principal of a security becomes due and payable.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100 basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO). A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CD. A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor).

PREMIUM. The difference between the par value of a bond and the cost of the bond, when the cost is above par.

Buncombe County Investment Policy

PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries.

REALIZED YIELD. The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

REGIONAL DEALER. A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk, and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments, and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

Buncombe County
Investment Policy

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes, and pay interest semi-annually.

TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

VOLATILITY. The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

Appendix F

Capital Improvement Policy





Capital Improvement Policy

Contents

1.0	Purpose	1
2.0	Applicability	1
3.0	Policy	1
4.0	Policy Non-Compliance	3
5.0	Audit	3
6.0	Definitions	3

1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County’s general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Buncombe County recognizes that a capital improvement policy used in combination with a CIP can help to effectively plan and organize capital expenditures and associated operating cost when they are put into operation, as well as:

- Strengthen a government’s borrowing position by demonstrating sound fiscal management and showing commitment to maximizing public benefit within resource constraints;
- Assure sustainability of infrastructure by establishing a process for addressing maintenance and replacement; and
- Recognize interrelationships among projects to maximize resources and avoid duplication.

Both the Government Finance Officers Association (GFOA) and North Carolina Local Government Commission (NCLGC) strongly encourage the development of capital planning policies and capital improvement programs.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department at

Budget@buncombecounty.org.

to urgency or receipt of restricted funds. The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with criteria and any additional factors established or deemed appropriate by the Capital Review Team.

Fiscal capacity will be considered so that the final CIP is based on what can realistically be funded. Projects not funded by a dedicated revenue source will be reviewed and classified as either Pay-Go or Debt-Funded projects. Pay-Go financing uses current resources, such as current tax dollars or accumulated reserves to fund a project. This determination will be made in accordance with the County's General Fund Balance policy and will consider operating budget projections, available fund balance, and other financial policies and plans. The related debt service impact and financial implications for each classification will be identified.

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

Once an adopted capital project is complete, any remaining funds cannot be reallocated without Board approval. Remaining funds from Debt-Funded projects are subject to limitations set forth in the debt agreement.

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department at Budget@buncombecounty.org.

Project Managers are responsible for monitoring the status of their capital projects as well as identifying and communicating any changes in project status, scope, or cost to their Capital Review Team representative.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

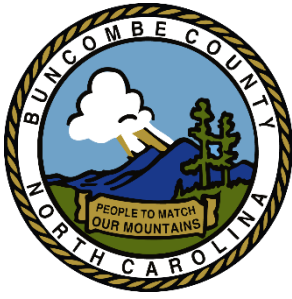
- 6.1 **Capital Project** - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.
- 6.2 **Capital Improvement Plan (CIP)** - a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.
- 6.3 **Project Manager** – employee charged with the management of a specific Capital Project.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department at Budget@buncombecounty.org.

Appendix G

Procurement Card Policy





Buncombe County, North Carolina

Procurement Card Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Purpose/Introduction.....	2
3.0 Applicability.....	2
4.0 Roles & Responsibilities	2
5.0 Related Policies	3
6.0 Definitions.....	3
7.0 General Provisions	3
8.0 Card Security	4
9.0 Purchasing Guidelines	5
10.0 Audits	7
11.0 Identifying and Reporting Fraudulent, Improper, or Abusive Activity	7
12.0 Penalties for Misuse	8
13.0 Questions/Contact Information.....	8

1.0 Policy Information

Category & Subcategory:	Purchasing/Procurement Cards	Original Effective Date:	9/16/2008	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
9/16/2008	1.0		Original version adopted by the Board	
11/20/2012	1.1		Amended by the Board	
4/10/2018	2.0		Updated references, general administrative updates, and added additional risk controls	Policy Review Group

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

2.0 Purpose/Introduction

The purpose of a procurement card program is to provide an efficient, cost-effective method of purchasing and paying for goods and services costing less than \$5,000. By using a procurement card (P-Card), the traditional requisition-to-check process and cost is greatly reduced. Employees who have been issued P-Cards may now initiate a transaction in-person, by telephone or by the internet, within the limits of this Policy.

Benefits of the Procurement Card Program

- Transactions are completed quickly and conveniently
- Lower processing costs and less paperwork
- Increased control of expenditures through complete and timely reporting
- Allows cardholder to purchase by phone and internet
- Reduces delivery time
- One monthly payment to one merchant (P-Card provider)
- Improved cash flow management

3.0 Applicability

This policy is applicable Countywide to all personnel who are assigned a P-Card or review P-Card transactions. Department Directors may enact additional requirements dependent upon budget or resources available. Emergencies may preclude the applicability of policy in certain instances.

4.0 Roles & Responsibilities

Program Administrator

Centralized role responsible for all procurement card program details countywide, including requests for new enrollment, maintenance and cancellation of cards and service as the liaison between the County's P-Card provider and Buncombe County. The Program Administrator works with departments in setting up Users and Cardholders as well as troubleshooting and answering department inquires.

Board Appointed Positions

Person(s) appointed by the Governing Board.

Cardholder

Buncombe County personnel who have been issued a procurement card and are authorized to make purchases in accordance with this Policy.

Department Director

Person who acts as steward of card activity and who shall maintain active involvement with the transactions for his/her department. The Department Director has authority to authorize the issue of a card and may terminate the use of a card as well as invoke disciplinary action when appropriate. The Department Director or their designee acts as reviewer and approver for all department P-Card transactions, excluding their own. As approver, the Department Director or designee has the responsibility of:

- knowing that the purchase was made for legitimate County business
- knowing that the purchase was for a public purpose
- reviewing each receipt and making certain all documentation is appropriate

Reviewer

Personnel who are responsible for reviewing and reallocating cardholder transactions in the reallocation system. Each cardholder may be assigned a reviewer.

Designee

The staff member chosen by the Department Director to act on their behalf during their absence or at appointed times for certain duties or responsibilities.

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

5.0 Related Policies

Purchasing Procedures Manual
Travel Policy
Gift Card Policy
Gift Card Procurement Procedure
Electronic Payments Policy and Procedures Manual

6.0 Definitions

Procurement Card (P-Card)

A credit card issued by the County's procurement card vendor. Also known as a procurement card.

Transactions

A transaction is created when a purchase is made using a P-Card.

Reconciliation/Reallocation

The process of assigning the correct General Ledger Account for each transaction in the reallocation system to assure all transactions post to the correct expense account.

Transaction Limit

- a. **Single Transaction Limit** is the maximum amount of a single transaction: \$4,999.99.
- b. **Monthly Transaction Limit** is the maximum amount of transactions during the billing cycle as determined by the Transaction Limit Tier.

Split Transactions

Transactions that together exceed the maximum amount of a single transaction and were split into more than one transaction to avoid being over the single transaction limit. Split transactions are a violation of the procurement card policy and **are not allowed**.

Available Funds

Remaining balance of the Monthly Transaction Limit on an individual's P-Card.

Merchant Category Codes (MCC)

A series of codes that are used to permit, restrict or block certain merchant types. If a cardholder attempts to use their card at a merchant that has been blocked, the charge will be rejected.

7.0 General Provisions

Requesting a Card

Department heads may propose personnel to be cardholders by completing the Procurement Card Request form. In an effort to prevent fraud, the P-Card provider may request a cardholder's date of birth or other personally identifying information prior to card issuance. Request forms should be forwarded electronically to the Finance Department, attention Program Administrator, for processing.

Each P-Card will have the employee's name and department embossed on it and shall **ONLY** be used by that cardholder. **NO OTHER PERSON IS AUTHORIZED** to use that card. A violation may result in cardholders having their card revoked and disciplinary action taken. Cardholders are responsible for all purchases charged on their card.

Transaction limits are established in tiers, with lower tiers having a lower transaction limit. A transaction limit tier should be specified on the Procurement Card Request Form in accordance with the need of the employee.

Any desired increase in a transaction limit for an existing procurement card holder must be requested in writing by a Department Director to the Program Administrator. The table below provides guidelines for

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

selecting a transaction limit tier based on general employee roles:

Transaction Limit Tiers

Tier	Employee Role	Monthly Limit
1	Infrequent usage of procurement card; items purchased are not of a critical nature to operations; other procurement methods can be utilized to meet needs if limit is reached.	\$1,000
2	Infrequent usage of procurement card; items typically purchased may be of a higher value. Expected needs of role would be limited at Tier 1.	\$5,000
3	Frequently makes purchases for entire cost center, program, or multiple employees; responsible for supplementing critical activities with procurement card. Expected needs of employee would be limited at Tier 2.	\$10,000
4	Acts as primary purchaser for large cost center(s) and/or Tier 3 would be an unreasonable limitation. Also applies to cards that are used as an electronic payment method for suppliers in instances where procurement card is the most reasonable option.	Greater than \$10,000

Monthly limits beyond Tier 3 must be requested in writing by a Department Director to the Program Administrator and authorized by the Finance Director and the County Manager/Assistant County Manager.

The Finance Department shall maintain records of all procurement card requests, limits, cardholder transfers and lost/stolen/destroyed card information.

Preaudit

Cardholders shall follow all procedures set forth by the County for the preaudit of procurement card transactions in accordance with North Carolina Administrative Code (20 NCAC 03.0409 and 20 NCAC 03.0410) and the Buncombe County Electronic Payments Policy and Procedures Manual.

Training

Employees that are cardholders or verify P-Card transactions must review the Procurement Card Policy and receive training from the Finance Department before they can carry out these duties. Recurring training is also required on the schedule established by the Procurement Card Program Administrator; failure to complete recurring training will result in loss of P-Card.

Terms and Conditions

Each cardholder must acknowledge they have read this policy and agree to adhere to the terms within by submitting a signed copy of the Buncombe County Procurement card Program Acknowledgement Letter and Employee Agreement Form.

New cardholders will receive an email at the time the card is requested with instructions and a link to the Policy. Current cardholders will be required to acknowledge and sign as their cards expire and will receive the same email. Before picking up their new card, the cardholder’s acknowledgement must be on file with the Program Administrator.

Reporting

A report detailing P-Card activity for Board of Commission members and Board Appointed Positions will be made available online, at a minimum semi-annual frequency, to the Public and the Board of Commissioners.

8.0 Card Security

It is the responsibility of cardholders to safeguard their P-Cards and account numbers to the same degree they safeguard their personal credit information. Cardholders shall not allow anyone else to use their card, including supervisors and co-workers. A violation of this trust may result in cardholders having their card revoked and disciplinary action taken.

Lost or Stolen Card

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

Loss or theft of a card should be reported immediately to the Program Administrator, the cardholder's immediate supervisor and the procurement card vendor. Cardholders should keep the customer service phone number in a safe place separate from the card for quick reference in the case of a lost card.

Cardholder Transfers

If a cardholder moves from one division to another within the same County Department, a new card is not required. If a cardholder moves from one Department to another, a new card is required. The Department Director must contact the Program Administrator when either event occurs.

Name Change

Changes to a cardholder's name should be reported to the Program Administrator in writing by the cardholder's Department Director so a new card can be requested.

Inactive Cards

Periodically P-Cards shall be reviewed for inactivity. Cards that show no activity within a twelve-month period may either be deactivated or have their transaction limit reduced.

Employee Terminations and Retirement

Upon separation from Buncombe County due to dismissal, retirement, or resignation, cardholders shall surrender their P-Card and P-Card invoices to their supervisor. The Program Administrator shall be notified immediately by the supervisor to terminate the employee's P-Card.

9.0 Purchasing Guidelines

The P-Card is designed to be an enhancement to the County's purchasing policy and payment process. It does not replace requirements to comply with existing State or County laws, regulations, or policies and procedures regarding purchasing and/or travel.

The P-Card is simply a corporate credit card issued to Buncombe County employees. The P-Card can be used at any merchant that accepts credit cards.

Buncombe County Policy states that *all* purchases \$5,000 or greater require a Purchase Order.

Transaction Limits

The monthly maximum credit limit on any single P-Card is set by the Transaction Limit Tier. The single transaction limit cannot be greater than **\$4,999.99**. Transactions that cost more than this amount cannot be broken into smaller purchases (split transactions) to meet the single transaction limit. Violations may result in card cancellation, disciplinary action taken, a possible Audit finding, and/or a reference to the violating department in the external auditor's Management Letter. A single transaction of more than \$4,999.99 may be possible by encumbering funds with a Purchase Order prior to the purchase and getting authorization from the Program Administrator. A lower single or monthly transaction limit may be assigned to your P-Card based on available budgets or as directed by your Department Director.

Authorized P-Card Use

P-Cards may be used at any merchant that accepts credit cards. Cardholders must comply with the County's purchasing and travel policies and procedures when using the P-Card. The total value of a transaction shall not exceed a cardholder's single purchase limit. Examples of appropriate uses include purchases of:

- Materials
- Equipment
- Supplies
- Accommodations
- Airfare
- Training/Conference Registrations

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

Unauthorized P-Card Use

Cardholders must comply with the County’s purchasing policies and procedures when using the P-Card. Examples of unauthorized use include, but are not limited to:

- Personal purchases of any kind
- Purchases over the cardholder’s transaction limits
- Transactions split to avoid or circumvent the single purchase limit
- Cash refunds or advances, money orders, or wire transfers
- Meals, except as specifically authorized by Department Director (See Meals and Meeting Expenses Policy)
 - If a meal is authorized by the Department Director, tips charged on the P-Card cannot be in excess of 20%.
 - Your P-Card is not to be used for meals while travelling. Per the travel policy, travel meals will be covered by a per-diem rate
- Gasoline for vehicles
- Entertainment expenses
- Use of card by anyone other than the cardholder
- Fines or traffic tickets
- Gift cards (except by the Gift Card Liaison; refer to the Gift Card Policy)
- Controlled substances such as alcoholic beverages or tobacco products
- Electronics and Information Technology equipment and subscriptions not in accordance with the Purchasing Manual

Cardholders shall be personally responsible for any expenditures on their card and shall provide, when requested, information about any specific purchase. This does not include disputed charges or fraudulent charges.

If the P-Card is accidentally used by the cardholder for a personal purchase, the cardholder shall immediately notify the Program Administrator in writing and provide payment via check or money order to “Buncombe County, NC” for the exact amount of the purchase. Habitual accidental use of the P-Card may result in the revocation of the card or other appropriate disciplinary action.

Online Accounts or Memberships

Many online vendors offer business or enterprise accounts. Employees shall defer to using any such account as directed by the Procurement Manager. Cardholders should avoid adding County P-Cards to online accounts that may also be used for personal purchases in addition to County purchases.

Required Backup or Documentation

When purchases are made, the cardholder shall retain the receipt. For cardholders who do not reallocate their own transactions, all receipts must be turned in immediately to their Reviewer for reconciling purposes. If the information below is not on the receipt provided by the merchant, the cardholder must write the information on, or attach it to, the receipt.

- Merchant name and address
- Date of transaction
- Card number charged (partially encrypted)
- Quantity and description of item(s) purchased to include the departmental purpose served by the purchase if the business purpose is not clear (description must be decipherable by anyone reading the receipt)
- Amount charged to card
- Account codes for reallocating charges
- Reference Food Purchasing Policy for additional documentation which may be required for food purchases authorized by Department Director

Allocation of Charges

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

All transactions are to be allocated within five business days of the transaction date. Cardholders that do not reallocate their own transactions should give receipts/invoices to the reviewer as soon as the charge is made. Repeated failure to allocate transactions in a timely manner may result in cancellation of P-Card.

Returns and Exchanges

The cardholder is responsible for contacting the merchant when goods, equipment or supplies purchased with the P-Card are not acceptable (incorrect, damaged, defective, etc.) and for arranging a return for credit or exchange. If items are returned for credit, the cardholder is responsible for obtaining a credit receipt from the merchant and retaining that receipt with the supporting documentation. If items need to be exchanged, the cardholder is responsible for returning the items to merchant and obtaining a replacement as soon as possible.

Disputed Transactions

Each cardholder or reviewer is responsible for resolving any disputed item directly with the merchant. If resolution is not possible, the employee or their supervisor should attempt to dispute the transaction via the County’s credit card vendor or contact the Program Administrator for assistance.

Retention of Receipts/Invoices

All P-Card receipts/invoices are to be scanned and retained in electronic format via the appropriate document management system. Retention schedules for NC county governments state that the minimum retention for general receipts/invoices is three years. However, certain transactions, such as those associated with a grant or project, may be subject to retention requirements greater than three years. Departments are responsible for implementing a process to retain receipts that are subject to such requirements.

Merchant Category Codes (MCC)

Each merchant that accepts credit cards has a standard code assigned to it that defines the category of goods or activity they are involved with. Buncombe County has restricted certain types of MCC’s to comply with established purchasing policies and procedures. If a cardholder feels their transaction is inappropriately denied due to the MCC, please notify the Program Administrator.

10.0 Audits

All P-Card activity is subject to routine monitoring and audits to determine compliance with terms and conditions of the P-Card program. The overall audit objective is to ensure proper management controls are maintained over the authorization and use of the P-Card, to provide feedback for process improvements, and to focus on potentially fraudulent, improper or abusive purchases.

11.0 Identifying and Reporting Fraudulent, Improper, or Abusive Activity

With the common goal to provide citizens of Buncombe County with an honest, effective and efficient County government, it is the cardholder’s duty to report all suspected instances of fraud and abuse to the Internal Auditor or appropriate management. Should the cardholder be uncomfortable with reporting to the Internal Auditor or management, the cardholder may report it confidentially through the County’s Whistleblower Hotline toll-free at 1-866-908-7236.

Fraudulent Purchases

Use of a P-Card to acquire goods or services that are unauthorized and intended for personal use or gain constitutes a fraud against the County.

Improper Purchases

P-Card transactions that are intended for County use but are not permitted by law, regulations, or County policy generally are considered improper. P-Card purchases must be delivered directly to a place where official County business is conducted.

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

Abusive Activity

Purchases of authorized items at terms (e.g. price, quantity) that are excessive, are for a questionable government need, or both are considered abusive. Costs and quantities should be reasonable and comparable for similar goods and services.

12.0 Penalties for Misuse

A cardholder who makes unauthorized purchases or carelessly uses a P-Card may be liable for the total dollar amount of such purchases, plus any administrative fees charged in connection with the misuse. The Cardholder will also be subject to disciplinary action which may include termination and criminal charges.

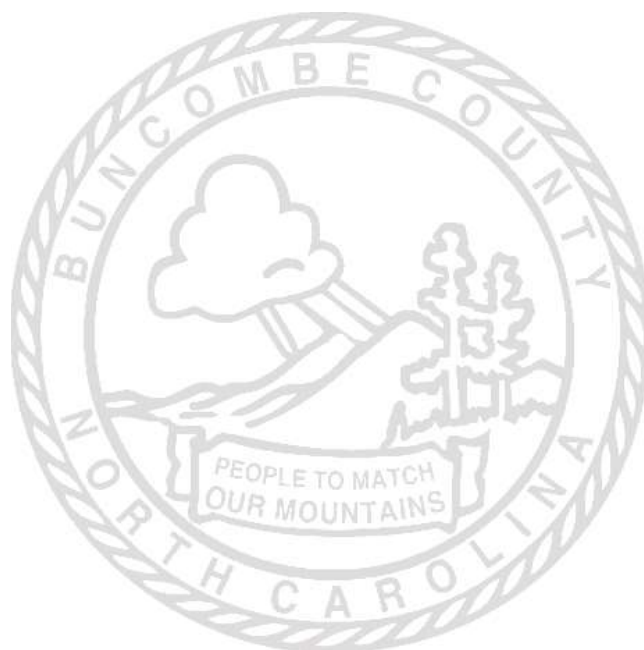
13.0 Questions/Contact Information

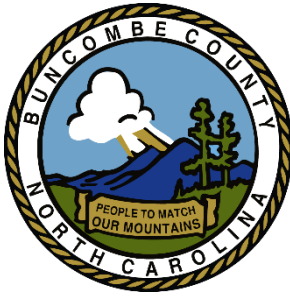
Questions regarding issues not addressed in the Policy and Procedures Manual should be addressed to the P-Card Program Administrator.

Program Administrator can be reached by calling the Finance Department at 828-250-4130.

Appendix H

Gift Card Policy





Buncombe County, North Carolina

Gift Card Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Introduction/Purpose	2
3.0 Definitions	2
4.0 Applicability.....	2
5.0 Related Policies and/or Statutory References.....	2
6.0 Policy.....	2
7.0 Policy Non-Compliance	2

1.0 Policy Information

Category & Subcategory:	Gift Cards	Original Effective Date:	4/30/2018	This Revision Effective:	2/16/2021
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
4/10/2018	1		Original version	
4/30/2018	2	3.0 & 6.0	<ul style="list-style-type: none"> Added definition of “grant funded” Included grant-funded uses as authorized in general, removed statements of specific grant-funded programs 	
2/16/2021	3	6.4 & 6.5	<ul style="list-style-type: none"> Clarified authority to purchase gift cards with a procurement card Clarified authority of Finance Director/CFO to designate Gift Card Liaison Expanded allowable usage of gift cards for service delivery 	

Title: Gift Card Policy	Policy #: n/a	Revision #: 3
-------------------------	---------------	---------------

2.0 Introduction/Purpose

The purpose of this document is to establish a policy for requesting and issuing gift cards and to ensure proper handling and accountability of these cards. Gift cards are recognized as a cash-equivalent and are susceptible to potential misuse and unnecessary risk exposure. The intent of this policy is to minimize or eliminate these risks while maintaining the integrity of program requirements.

3.0 Definitions

Gift Card: A gift card is defined as any prepaid stored-value money card issued by a retailer or a bank to be used as an alternative to cash for purchases.

Grant-funded: Funded by revenues awarded or allocated from another party for a designated purpose. Examples include grants secured through competitive process (e.g., Nurse Family Partnership, START) or legislated allocations (e.g. TANF Block Grant, Social Services Block Grant).

4.0 Applicability

This policy applies to all Buncombe County cost centers, programs, and employees. Department Directors may enact additional requirements dependent upon budget or resources available.

5.0 Related Policies and/or Statutory References

Below are references to relevant policies, procedures, and/or statutory references:

- 5.1 **NCGS 159-32. Daily Deposits**
- 5.2 **NCGS 159.28. Budgetary Accounting for Appropriations**
- 5.3 **IRS TAM 200437030:** In summary, gift cards are treated same as cash and are taxable income when provided to employees because their value is apparent.
- 5.4 **Buncombe County Procurement Card Policy**
- 5.5 **Buncombe County Gift Card Procurement Procedure**

6.0 Policy

- 6.1 Gift cards shall not be purchased for or given to any employee.
- 6.2 No gift cards shall be provided as payment for goods or services. Gift cards provided to suppliers in this manner could be considered a kickback as no invoices can be tied to the gift card in the general ledger.
- 6.3 Gift cards shall not be used for personal purchases or personal gain.
- 6.4 Gift cards shall not be acquired with a procurement card except by a Gift Card Liaison as designated by the County's Chief Financial Officer. Please refer to the Buncombe County Procurement Card policy.
- 6.5 Some programs have known circumstances that the usage of gift cards results in the best delivery of services. These applications are authorized by the Board of County Commissioners and are limited to the following:

- Grant-funded programs and uses.
- Client assistance and support programs.
- Buncombe County Service Foundation: Supplements to cover incidental needs for foster children and families.

Any usage of gift cards outside of the circumstances noted above is not permissible without prior authorization from the Buncombe County Board of Commissioners.

6.6 The methods of procuring any Gift Cards shall be constrained to the process outlined in the Gift Card Procurement Procedure.

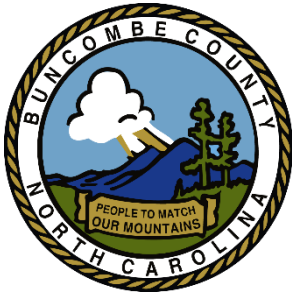
7.0 Policy Non-Compliance

7.1 Compliance with this policy shall be regularly monitored by all authorized expenditure approvers within the County and by the County Finance department. Violations of this policy may result in disciplinary action (including termination and criminal charges), possible Audit finding, and a write-up in the Management Letter for the violating cost center or department.

Appendix I

Meal Policy





Buncombe County, North Carolina

Meals and Meeting Expense Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Introduction.....	2
3.0 Purpose.....	2
4.0 Definitions.....	2
5.0 Applicability.....	2
6.0 Roles and Responsibilities.....	2
7.0 Policy	2

1.0 Policy Information

Category & Subcategory:	Expense/Meals and Meetings	Original Effective Date:	4/10/2018	This Revision Effective:	4/10/2018
------------------------------------	----------------------------	---------------------------------	-----------	---------------------------------	-----------

Persons Affected:	Eligible Buncombe County Workforce
--------------------------	------------------------------------

Approvals:	Approved By:	County Manager	Approved By:	Assistant County Manager
	Date Approved:		Date Approved:	

Revision History

Effective Date	Version	Section	Summary of Changes	Author

Title: Meals and Meeting Expense Policy	Policy #: n/a	Revision #: 1
---	---------------	---------------

2.0 Introduction

Buncombe County’s policy on food purchasing is designed to ensure public funds used to purchase food for meetings is done so with thoughtful attention to cost effectiveness and appropriate scenarios.

3.0 Purpose

To establish a policy which establishes guidelines for the appropriate purchase of food for County activities and events. This policy does not address food purchases related to business travel. Refer to the County Travel Policy for this guidance.

4.0 Definitions

4.1 Food

Food refers to meals, snacks, and beverages.

4.2 Department Director

Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

4.3 Designee

Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.

5.0 Applicability

This policy applies to all Buncombe County departments, including staff support of boards or commissions during or outside of regular business hours. Department Directors may enact additional requirements dependent upon budget or resources available.

Exceptions – The County recognizes that there may be emergency or extenuating circumstances which merit provision of food for meetings, though not previously planned (e.g., extended public hearing on business-critical topic). These exceptions should be approved by a Department Director. In these situations, County staff should document and store description of the event and justification for the exception with the receipt or invoice for the purchase.

6.0 Roles and Responsibilities

This policy has been approved by the County Manager. The Finance Department has delegated authority for the management, storage, and communication of this policy.

7.0 Policy

When meetings of an administrative nature are held that are directly related to the business of the County, the cost of meals or light refreshments may be paid from budgeted funds with approval from a Department Director or their designee. Food and refreshments may be purchased with budgeted funds for one or more of the following purposes or activities: (the following are examples and not an exhaustive list):

- a. Meetings of the Board, advisory committees, public officials, and community members in supporting and collaborating in program success.
- b. Trainings, workshops, webinars and seminars.
- c. Countywide employee events (i.e. Employee Appreciation or United Way Campaign). Such events must be open to all County employees.
- d. Retreats of departments or other units.
- e. Working lunches when that is the reasonable time available for all parties to attend the meeting.
- f. Meetings with community members regarding collaboration and partnership in the community.

Those planning for food expenses should consider the following principles:

- *Appropriateness*: Meals should be necessary and integral to the business meeting, not a matter of personal convenience. The provision of food for gatherings of employees on a daily basis is not considered an appropriate

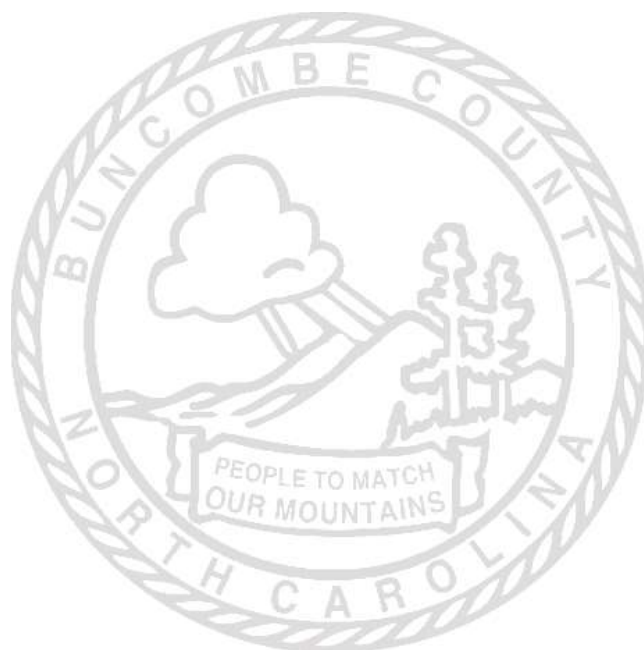
Title: Meals and Meeting Expense Policy	Policy #: n/a	Revision #: 1
---	---------------	---------------

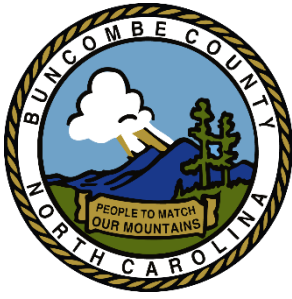
use of funds. Food may be provided at meetings of employees on an occasional basis. Staff lunches, where work can be conducted during other times of the workday, regular staff meetings, and personal celebrations (i.e., birthday, retirement, or baby shower celebrations) do not qualify as appropriate activities. Expenditures should be limited to food and non-alcoholic beverages.

- *Cost Effectiveness:* The expenditure of budgeted funds for food and refreshments should be cost-effective and reasonable. Generally, meal costs should be no more than local GSA per diem meal rates, and light refreshments should be no more than the cost of half of a lunch per diem per attendee. Breakdown of per meal rates can be found at the GSA site at: <https://www.gsa.gov/travel/plan-book/per-diem-rates/meals-and-incidentals-expenses-mie-breakdown>. Those planning these events should get as close an estimate as possible to the actual number of expected attendees. If the meeting is scheduled more than two weeks in advance, ask for an RSVP and this should guide the purchase of food.
- *Documentation* – Meetings must have an agenda and an accurate attendance list should be submitted at the close of the meeting. This documentation should be attached to the receipt or invoice for such purchase and stored in an otherwise conspicuous location for access upon request. Refer to the Food Purchasing Procedure for specific direction.
- *Special Accommodations* – Dietary needs will be met with a one week advanced notice and will be accommodated with the same consideration for cost effectiveness as outlined above.

Appendix J

Travel Policy





Buncombe County, North Carolina

Travel Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Purpose/Introduction.....	2
3.0 Definitions.....	2
4.0 Applicability.....	2
5.0 Roles and Responsibilities.....	2
6.0 Policy	2
PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES	3
LODGING AND TRANSPORTATION	3
LOCAL MILEAGE FOR COUNTY BUSINESS	4
TRAVEL FOR BOARD OF COMMISSIONERS (BOC) AND BOARD APPOINTED POSITIONS	5

1.0 Policy Information

Category & Subcategory:	Travel	Original Effective Date:	9/16/2008	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Assistant County Manager	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
9/16/2008	1.0		Adopted by Board of Commissioners	
11/20/2012	1.1		Amended by Board of Commissioners	
4/10/2018	2.0		Revisions by Policy Review Group	Policy Review Group

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

2.0 Purpose/Introduction

The purpose of this policy is to establish a uniform policy that is consistent with the business objectives of Buncombe County. It provides the guidelines for the authorization and reimbursement of travel expenses incurred by employees when travel is necessary to conduct business on behalf of the County.

It is the County's policy to reimburse employees for reasonable expenses incurred when traveling for official County business, including meetings, conferences, trainings, workshops, and seminars. Travel may be local, in state, out-of-state, foreign and/or overnight.

3.0 Definitions

3.1 Department Director

Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

3.2 Designee

Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.

3.3 M&IE

Meals and incidental expenses such as laundry and room service, tips for services and other fees that may be associated with travel.

3.4 Per Diem

Daily allowance for M&IE.

3.5 GSA

US General Service Administration. Web Site for Per Diem rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

3.6 Passengers

Can be staff members; staff from other governing agencies and municipalities; and clients of Buncombe County departments. All passengers using County or Rental Vehicles must be on official County business.

4.0 Applicability

These policy and procedures are applicable to all Buncombe County employees. Department Directors may enact additional requirements dependent upon budget or resources available. Emergencies may preclude the applicability of policy in certain instances.

5.0 Roles and Responsibilities

The County realizes that in the course of providing services and professional development to its employees that staff travel can be a necessity. The County's responsibility for cost effectiveness should be the guiding principle when considering decisions involving employee travel. Employee travel should be via the most economically viable alternatives and consistent with good business practices.

Employee travel and associated expenses will be authorized only in circumstances that are clearly consistent with the mission of the County. It will be the responsibility of each Department Director, or their designee, to ensure that all employee travel meets this objective and all reimbursements are made for reasonable business expenses in connection with the authorized travel as defined in this policy.

6.0 Policy

Travel Request

All requests for travel must be approved in advance by the applicable Department Director, or their designee. The County Manager/Assistant County Manager and the Department Director must approve foreign travel.

Please refer to the Buncombe County Travel Procedures regarding specifics for expense management and travel reconciliation. These procedures will outline the mandatory requirements for travel reconciliation.

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES

Overnight Travel

Ideally, per diem will be requested in advance of travel when possible. If this is not possible, travelers may request to be reimbursed for meals and incidental expenses (M&IE) for overnight travel based upon Federal per diem rates in accordance with GSA. The per diem rate is based upon the city/county where travel is located. Meal receipts are not required and should not be submitted with trip documentation. Incidental expenses include laundry, room service, tips for services and other fees.

Note: If neither the city nor county is listed, then the standard rate for that state applies. This rate is subject to change and will be posted on the GSA web site.

Buncombe County’s policy for Per Diem is as follows:

- First and last day of travel equals 75% of daily M&IE
- Full allowance for all other days

P-Cards should not be used to pay for meals for which an employee received per diem. See the P-Card policy for details.

Day trip travel reimbursement

The County will reimburse an employee for lunch per diem rate when traveling out of county on business in which a return to the county for lunch would be time and cost-prohibitive. The County will reimburse only the registration or meeting fee when lunch is included in the cost of the course/seminar/meeting.

When a day trip creates an extended workday, where the traveler:

- a. Departs before 6 a.m., breakfast can be reimbursed at one-third the per diem rate for the location to which the traveler is going.
- b. Returns home after 7 p.m., dinner can be reimbursed at one-third the per diem rate for the location from which the traveler is returning.

Generally, these meals are taxable as wages to the employee because travel must be away from home overnight to be excluded.

LODGING AND TRANSPORTATION

Transportation expenses shall be reimbursed based on the most economical mode of transportation that reasonably meets the official travel needs.

The use of a P-Card for Booking for Lodging and Air Travel will be required unless the Department does not have access to a P-Card at the time of booking. Use of personal credit cards is discouraged for this purpose as the County is unable to recoup sales tax and P-Card rebates and this use will be at the discretion of the Department Director. Reimbursement for lodging will be limited to the GSA rate for that location or the rate actually paid, if lower, unless such accommodations are not available. An exception would be if the traveler is attending a conference and [the conference hotel or other hotel sponsored by the conference charges a higher conference rate.](#)

Accommodations should only be made at a venue that is a legally established provider of lodging. Those employees booking accommodations should consult the local government rate at the lodging establishment and compare with other available rates when booking. Booking non-refundable rates is discouraged.

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

Air Travel

Booking of air travel should be done using available coach rates that best suit the work schedules and budget of the Department. Employee time away from work shall be a consideration in deciding the mode of travel. Employees who choose a mode of transportation other than flying due solely to personal considerations when coach airfare is the least expensive means of travel will be reimbursed based on the least expensive cost., either airfare or actual expenses. Alternate modes of transportation cannot take away from employee’s work schedule.

Ground transportation including travel to/from the airport and place of lodging, and travel to/from place of lodging to place of business should be by the most reasonable mode of travel available taking into consideration both employee safety and schedule constraints. This includes taxi and/or shuttle services and public transportation. The use of a rental vehicle for this purpose must have the prior approval of the Department Director or their designee.

Foreign Travel

Foreign travel must be approved in advance by the County Manager, Assistant County Manager, and the Department Director. The same requirements and recommendations from Air Travel section above applies to Foreign Travel as well.

County Vehicles

County vehicles may be used for travel outside of the county when approved by the Department Director or his designee. These decisions should be made considering the department’s need for county vehicle usage. Please consult the Vehicle Usage Policy for details.

Vehicle Rental

A rental vehicle may be requested by employees for official County business. Please refer to the Buncombe County Travel Procedures for guidance on submitting a rental vehicle request. Reservations should be made as far in advance as possible to ensure timeliness of pickups by the rental car vendor.

When using a rental vehicle for travel, fuel purchases are to be made only with a “gas” credit card. Buncombe County procurement cards cannot be used for the purchase of gasoline, unless an emergency arises.

Personal Vehicles

If an employee is traveling out of county on business, the use of county vehicles or rental vehicles would be encouraged over the use of personal vehicles and the Department Director or their designee should approve the use of personal vehicles for out of county travel. The numbers of employees traveling and how many vehicles would be used as well as ADA compliance are considerations in this decision.

If an employee chooses to use their personal vehicle instead of a rental vehicle, the reimbursement will be at the standard mileage rate allowed by the Internal Revenue Service and is calculated from the employee’s regularly assigned place of work or duty station to destination.

Family Members and Personal Travel Buncombe County does not pay for or reimburse a traveler for the transportation, lodging, meals or other expenses of a traveler’s family or traveling companion(s). It is the responsibility of the traveler to identify any expenses pertaining to family or companions.

LOCAL MILEAGE FOR COUNTY BUSINESS

Travel in a personal vehicle from the office to visit a client or establishment, store, another department, post office, etc. for a work-related activity is a travel expense that would be reimbursed at the current IRS mileage rate. Travel from home to work, from office to lunch, or any other personal travel may not be claimed as local travel expense.

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

Employees whose job duties do not normally incur mileage may claim mileage for use of personal vehicle on County business in the local area, provided the Department Director or their designee approves it in advance.

If you are traveling from home to a location before going to work, you may only claim additional mileage that is more than your normal daily commute. Example: you live in Woodfin (North Asheville) and drive to Office Depot on Tunnel Road, and then to work at a County office downtown. You do not claim mileage from your home in Woodfin, to Office Depot, to work. You only claim mileage equivalent to leaving from your office and going to Office Depot.

TRAVEL FOR BOARD OF COMMISSIONERS (BOC) AND BOARD APPOINTED POSITIONS

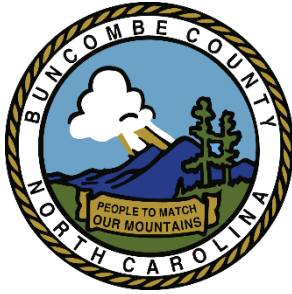
All travel for Board-appointed positions (to include the County Manager, the Clerk, and the Finance Director) will be approved by the Chair or Vice-Chair of the BOC. The Board of Commissioners will be advised if any of these positions travel out of state or out of the country.

Any business travel by members of the BOC outside of North Carolina Association of County Commissioners (NCACC) or National Association of Counties (NACo) events will require notification to the Chair and/or Vice-Chair of the BOC prior to approval or reimbursement of said travel.

Appendix K

Procurement Policy





Buncombe County, North Carolina

Procurement Policy

Contents

1.0	Policy Information	2
2.0	Policy Purpose.....	2
3.0	Roles & Responsibilities	2
a.	Buncombe County Procurement Division.....	2
b.	All County Departments.....	2
c.	Standards of Conduct	2
4.0	Penalties for Non-Compliance	3
5.0	Types of Purchases.....	3
a.	Goods (Apparatus, supplies, materials, or equipment)	3
b.	Services	3
c.	Architects, engineers, surveyors, design and build, or construction manager at risk.....	4
d.	Construction or Repair	5
e.	Information Technology.....	5
6.0	Bidding.....	5
a.	Formal Bids.....	6
b.	Informal Bids	8
c.	Bid Specifications	8
d.	Request for Proposals (RFP).....	9
e.	Request for Qualifications (RFQ)	9
f.	Exemptions.....	9
7.0	Procurement Methods	11
a.	Requisitions.....	11
b.	Purchase Orders.....	11
c.	Change Orders.....	12
d.	Procurement Cards	12
e.	Contracts	12
8.0	Delivery and Performance.....	13
9.0	Minority, Women, and Small Business Suppliers.....	14
	Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes	15
	Exhibit B - Independent Contractor / Employee Checklist.....	16
	Exhibit C - Procurement Guidance When Using Federal Funds	17

1.0 Policy Information

Category & Subcategory:	Procurement/Policies and Procedures	Original Effective Date:	10/1/2013	This Revision Effective:	10/16/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	-	Approved By:		
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author

2.0 Policy Purpose

This policy is intended to be a guide to all Buncombe County Government employees responsible for obtaining apparatus, supplies, materials, equipment and services. The intent is to design policies and procedures that will serve the County's needs, provide for effective, efficient and economical buying processes, and follow the legal guidelines set forth in the North Carolina General Statutes.

3.0 Roles & Responsibilities

The procurement roles and responsibilities of Buncombe County Government can largely be assigned to the following:

a. Buncombe County Procurement Division

The County's Procurement Division is responsible for:

- Policy development, revision, implementation, and monitoring;
- Administration of centralized procurement programs and processes;
- Development and provision of any required procurement-related training to county employees;
- Assisting all county employees with procurement needs.

b. All County Departments

Department Directors and their designees, Cost Center Managers, and all staff with procurement-related roles are responsible for the following:

- Conducting all purchasing activities in accordance with the applicable North Carolina General Statutes, County policies and procedures, ordinances, Federal rules and regulations, and in pursuit of the best interests of Buncombe County;
- Developing and maintaining good public, supplier, and internal relationships;
- Ensuring fair and open competition by ethical means;
- Extending honest, courteous, and impartial treatment to all interested suppliers;
- Respecting public trust and not abusing the procurement process for personal advantage or gain.

c. Standards of Conduct

i. Gifts and Favors from Suppliers

North Carolina General Statute § 133-32 addresses the legal implications of governmental employees accepting gifts and favors from suppliers. Briefly summarized, this statute states it is unlawful for any supplier who has a current contract with a governmental agency, has performed under such a contract within the past year, or anticipates bidding on such a contract in the future to give gifts or favors to any employee of a governmental agency who is charged with preparing plans, specifications, or estimates for public contracts, awarding or administering such contracts, or inspecting or supervising construction. It is also unlawful for a governmental employee to willfully receive or accept such gifts or favors.

ii. Supplier Relations

Should a department have trouble with a supplier, concerns should be documented in an email to the Procurement Division. Correspondence should be as specific as possible, detailing the circumstances, dates,

personnel involved (including titles), and phone numbers. This information will be helpful in determining if the supplier will be considered for future bid awards.

4.0 Penalties for Non-Compliance

Failure to comply with this policy may result in an audit finding and/or disciplinary action, including termination and criminal charges. Individuals and departments identified as failing to comply with Buncombe County policies shall be notified and potentially identified to county management, internal audit, and/or law enforcement, as appropriate.

5.0 Types of Purchases

Purchases must be made according to the dollar thresholds set forth by North Carolina law (see **Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes**). Additional County policies may also apply, as shown below.

a. Goods (Apparatus, supplies, materials, or equipment)

The following thresholds are established to govern procurement of goods.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Multiple quotes not required P-Card recommended Purchase Order or Contract optional	Authorized Department Staff
\$5,000 - \$29,999	Multiple quotes recommended Requisition Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Informal bid process Requisition Purchase Order or Contract	County Manager or Designee
\$90,000 or greater	Formal bid process Purchase Order or Contract	County Manager or Designee BOCC Notified

i. Food Purchases

Specific guidelines exist around food purchases for meetings, please refer to the Meals and Meetings Policy. Meals should not be purchased using a procurement card while also receiving a per diem for meal expense, please refer to the Procurement Card Policy.

ii. Vehicle Purchases

The purchase of vehicles outside of the Sheriff and General Services departments should be coordinated in conjunction with the Procurement Division. Title and/or bill of sale must be received and maintained for all vehicle purchases.

iii. Buy and Sale of Real Property

The buy and sale of real property at any dollar amount must be approved by the governing board.

b. Services

Competition may be formal or informal based on the dollar amount and project (RFP, simple quotes, or other best practice method). Award should be based on the best overall, justifiable solution, which may include cost and other factors. Refer to **Exhibit B - Independent Contractor / Employee Checklist** for help in determining whether someone qualifies as an independent contractor.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Best practice based on the needs of the department Purchase Order recommended Contract may be advisable based on risk	Authorized Department Staff

\$5,000 - \$89,999	Best practice based on needs of the department Purchase Order or Contract required Contract may be advisable based on risk	County Manager or Designee
\$90,000 or greater	Solicitation or Request for Proposals required unless waived (reason for waiver must be provided) Purchase Order or Contract	County Manager or Designee BOCC Notified
Contracts with schools, universities or other agencies for student interns	Contract	County Manager or Designee
One year leases, rentals and maintenance contracts	Contract	County Manager or Designee
Multi year leases, rentals and maintenance contracts	Contract	County Manager or Designee BOCC approval required if contract does not include non-appropriations clause

For services contracts, consider the following:

- Issuance of a Request for Proposals (RFP) is the preferred method when and if a County department chooses to use a more formal competitive solicitation process.
- The procedures for advertising and proposal opening are flexible.
- Award of service contracts may be based on factors other than cost and responsiveness with such factors as vendor experience, qualifications, and solution possible taking precedence over price.

Waiver of competitive solicitation of services contracts

A Department may waive the requirement for issuance of a competitive solicitation for a services contract over \$90,000 when it is in the County’s best interest to do so. Examples of such instances include the following:

- continuum of service delivery is paramount;
- competition will not yield significant benefits;
- when only a single vendor can provide a specific service.

c. Architects, engineers, surveyors, design and build, or construction manager at risk

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$49,999	Qualification-Based Selection (unless exempted) Contract	County Manager or Designee
\$50,000 - \$89,999	Qualification-Based Selection Contract	BOCC or Designee
\$90,000 or greater	Qualification-Based Selection Contract	BOCC Approval

1. Qualification-Based Selection (QBS)

- A Selection Committee comprised of at least 3 members must be used.
- A scoring process and criteria based on qualifications shall be used to evaluate participating firms.
- When using construction manager at risk, prequalification of first-tier subcontractors must be determined as stated in General Statute §143-128.1.
- If the exemption of the qualification process is being used it must be noted in any advertisement or announcement.

2. Task Orders

Any task order issued by an architect, engineer, or surveyor shall be approved by the Board or an employee designated by the Board.

d. Construction or Repair

General Statute § 143-129 requires counties to obtain formal bids for construction or repair for projects of \$500,000 and above. An advertisement must run one time at least ten calendar days before the bid opening. The advertisement must list the date and time of the bid opening, mention where the specifications may be obtained, and state that the Board reserves the right to reject any and all bids.

Three bids are required and if three are not received, the project must be re-advertised at least ten days before the next bid opening. If three are still not received, a contract can be awarded by the Board of Commissioners after evaluation, to the lowest responsive, responsible bidder, taking into consideration quality, performance, and the time specified for performance of the contract.

Buncombe County requires that contractors make a good faith effort to use minority owned businesses for subcontracting needs as set forth by the Minority Business Plan. Failure to comply is grounds for rejection of bids.

Construction and repair projects should be handled by the General Services staff, along with the pre-bid conferences, bidding and award in consultation with the architect, engineer, or construction manager at risk for the project.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Best practice based on the needs of the department	Authorized Department Staff
\$5,000 - \$29,999	Best practice based on the needs of the department Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Informal bid process Purchase Order or Contract	County Manager or Designee
\$90,000 - \$499,999	Informal bid process Purchase Order or Contract	County Manager or Designee BOCC Notified
\$500,000 or greater	Formal bid process Contract	BOCC Approval

e. Information Technology

All requisitions for Information Technology related items, including but not limited to computer hardware and software, telephone systems, mobile communication devices, and security goods or services will have prior approval and involvement of the Information Technology Department.

NC Statute allows for the selection and award based on considerations other than price.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Request for technology purchase through IT Department	Authorized Department Staff, IT Dept.
\$5,000 - \$29,999	Request for technology purchase through IT Department Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Request for technology purchase through IT Department Informal Request for Proposals (RFP) Purchase Order or Contract	County Manager or Designee
\$90,000 or greater	Request for technology purchase through IT Department Formal Request for Proposals (RFP) Contract	County Manager or Designee BOCC Notified

6.0 Bidding

All bidding shall be compliant with North Carolina statutes.

When procurement requires both the purchase of goods and services, it is imperative to determine which element, whether goods or services, constitutes the larger component of cost. **The element constituting the larger portion of the procurement is the predominant aspect.** The predominant aspect must be identified in order to determine the procurement method required to fulfill the purchase.

The record of bids submitted shall be maintained. Departments should supply this record to the Procurement Manager as directed.

a. **Formal Bids**

A **competitive bid process** in compliance with NCGS § 143-129 must be used in the following cases:

- Purchase of supplies, materials, and equipment estimated at \$90,000 and above;
- Construction or repair contracts estimated at \$500,000 and above.

1. **Notify Procurement Manager** that a formal bidding process is required.

2. **Prepare Specifications**

Detailed written specifications will be prepared by the requesting Department with the assistance of the Procurement Manager or designee when needed. Refer to the section labeled “Bid Specifications” for additional information.

3. **Create Bid Package or Request for Bid**

A Request for Bid will be issued and will contain at a minimum the following information:

- A. The name of the requesting department.
- B. A brief description of the goods or services to be purchased.
- C. The date and time of the bid opening.
- D. The date and time of the pre-bid conference, if applicable.
- E. The name of the Procurement Manager or designee.
- F. General Conditions, applicable for a Formal Bid Proposal.
- G. Specific requirements for the goods or services to be purchased.

4. **Post Advertisements**

Advertisement of Bids: North Carolina General Statute § 143-129(b) requires that at least seven (7) calendar days must lapse between the date the advertisement appears and the date of the opening of formal bids. Bidding opportunities are publicized electronically using the County website.

5. **Conduct Pre-bid Conference (Optional)**

A pre-bid conference is a meeting between the Procurement Manager or designee, the requesting departmental staff and prospective suppliers during which the specifications will be reviewed, and/or the site toured. The Procurement Manager or designee will explain the scope and objectives and techniques of the procurement, emphasize critical elements of the bid documentation and encourage input from the suppliers. A site visit allows the suppliers to observe physical characteristics of the land or structures that are relevant to the procurement. A pre-bid conference and site visit are collectively referred to as a “Pre-Bid Conference.”

- A. When a pre-bid conference should be held: Pre-bid conferences may be particularly advisable when the County seeks to procure goods or services that are highly technical or complex.
- B. Notice of the pre-bid conference: If a pre-bid conference is conducted, the bid documents must provide the time, date and location of the conference. The conference should be held as soon as possible after the Bid Package is issued.
- C. Attendance at the pre-bid conference: Attendance of suppliers at pre-bid conferences is encouraged but is not mandatory, unless otherwise specified in the Bid Package.
- D. Oral representations at the pre-bid conference: The Procurement Manager, designee or requesting department will make a written note of all inquiries and points of contention raised by the

prospective bidders. Clarification may be provided at the pre-bid conference as long as the specifications or conditions are not altered. Oral representations made at the pre-bid conference by the Procurement Manager, designee or the requesting department will not be binding upon the County. All material clarifications of any provision of the invitation for bids, or the amendment of a specification or condition of the Bid Package, will be made only in writing as an addendum.

- E. Minimum requirements: The Procurement Manager may add any additional requirements to a pre-bid conference as is deemed appropriate.

6. Submission of Bids

Proposals for Formal Bids must comply with the following:

- A. Oral, telephone, or faxed bids are not accepted: The Procurement Manager or designated staff will not accept oral bids nor bids received by telephone, or fax, for formal bids.
- B. Bids must be sealed: Bids shall remain sealed until the date and time set for the opening.
- C. Deviations: Bids containing conditions, omissions, erasures, alterations, or items not called for in the bid may be rejected by the County as being incomplete.
- D. Bid forms must be signed: The bid forms must be signed in order to be considered a responsive, responsible bid. If a bidder is a corporation, the bid must be submitted in the name of the corporation, not the corporation's trade name. The bidder must indicate the corporate title of the individual signing the bid.
- E. Confirmation of receipt: The bidder is responsible for confirming the receipt of a bid submission.

7. Receipt of Bids

The Procurement Manager or designee will receive bids as follows:

- A. Bids must be received timely: If bid specifications indicate bids are to be delivered in person, through the postal mail, or by parcel service, bids must be delivered no later than the date and time set for the receipt of bids in the bid specifications.
- B. Bids must be kept in a secure location until opened: All bids received must be sealed and will be kept in a secure location until the time and date set for the opening of bids.
- C. Identity of Bidders confidential: Prior to the time and date of opening, the identity of the suppliers submitting bids and the number of bids received is confidential and may be disclosed only to County officials and only when disclosure is considered necessary for the proper conduct of the bidding process.
- D. Inadvertent opening of bid: If a bid is inadvertently opened in advance of the prescribed bid opening, the Procurement Manager or designee will write an explanation of the inadvertent opening on the envelope, with the bid number, time and date of opening. The envelope will be resealed and deposited with the other bids.
- E. Late Bids: Late bids will not be considered under any circumstances and will be returned unopened with a letter or email of explanation to the sender.

8. The Opening of Bids

The Procurement Manager or designee will open formal bids according to the following procedure:

- A. Bids opened and read aloud: All bids received timely will be opened and publicly read aloud at the time and date established for such opening in the Bid Package.
- B. Bids submitted electronically: Bids received via the electronic purchasing system are closed at the determined close time. A bid tally will be run indicating the suppliers responding to the bid and their bid amounts as submitted.
- C. Bids submitted for Information Technology goods and services: Proposals submitted for information technology goods or services, including software, telecommunications, data processing, etc., are not subject to public inspection until a contract is

awarded. Therefore, there will be no public bid opening to comply with NCGS 143-129.8 for information technology related items.

9. Evaluation of Bids

The bids received timely will be examined by the Procurement Manager or designee for compliance with the requirements set forth in the Bid Package. The Procurement Manager or designee will review each bid to determine whether it has facial deficiencies that preclude it from being examined further.

10. Award

Bids shall be awarded in accordance with North Carolina General Statutes § 143-129(b) to the lowest responsive, responsible bidder taking into consideration quality, performance, and the time specified in the proposal for the performance of the contract.

b. Informal Bids

An informal bidding process will be used for the following:

- Construction or repair contracts estimated from \$30,000 to \$499,999
- Purchases of supplies, materials, and equipment estimated from \$30,000 to \$89,999

While informal bids are acceptable at these thresholds, departments may also choose to use a formal process if desired. If the estimated total dollar amount of an informal purchase is over \$80,000 for purchases of goods or over \$450,000 for construction or repair contracts, then it is recommended to use a formal bid process to prevent rebidding if all quotes received are over the formal threshold.

NCGS § 143-131 does not specify any methods for securing informal bids, however it does require awards be made to the lowest responsible bidder taking into consideration quality, performance, and the time specified in the bids for the performance of the contract. Methods of receiving quotes are at the discretion of the Procurement Manager or the requesting department designee.

State and County policy require the following for all informal bids:

- Written documentation of contacting more than one vendor to support the competitive process.
- All verbal pricing or quotes must be documented in writing.
- The record of bids shall not be subject to public inspection until the contract is awarded.

c. Bid Specifications

When using a formal or informal bidding process, specifications must be prepared. All specifications should do at least the following:

1. Identify minimum requirements;
2. Encourage competitive bids;
3. Be capable of objective review;
4. Provide for an equitable award at the lowest possible cost;
5. Identify factors to be used in evaluating bids.
6. Specifications will be as simple as possible while maintaining the degree of exactness required to prevent bidders from supplying substandard goods or services and otherwise taking advantage of their competitors.
7. All specifications utilizing a name brand must include the term “or substantially equivalent” to avoid being restrictive and eliminating fair competition from the bidding process.

Different methods of structuring specifications include:

- Qualified products on acceptable supplier list
- Specification by architectural or engineer drawings
- Specification by chemical analysis or physical properties
- Specification by performance, purpose or use
- Specification by identification with industry standards

- Specification by samples

d. Request for Proposals (RFP)

NCGS § 143-129.8 authorizes the use of a Request for Proposals (RFP) process rather than an Invitation to Bid (ITB) in certain instances. RFP's may be used for the following:

- Purchases of services;
- Any combination of goods or services, particularly when the services component of the purchase is greater than the goods component;
- Technology and services contracts;
- Other combinations of goods and services not best handled by NCGS 143-129 and where departments have a need for a more flexible approach.

e. Request for Qualifications (RFQ)

In instances where a Qualifications-Based Selection (QBS) is required, a Request for Qualifications (RFQ) will be used to solicit responses from interested firms and individuals. The Procurement Manager or designee should be notified to begin this process, to guide the QBS through selection, and to assist with creation of a proper RFQ.

f. Exemptions

G.S. 143-129 defines several exemptions to the competitive bidding requirements. The following categories of purchases are exempt from both the formal and informal bidding requirements established in G.S. 143-129. However, the following list is just a shorthand statement of these categories; before attempting to make purchases using these exceptions read the relevant sections of the statute contained in G.S. 143-129 very carefully as this statute provides additional guidance. Items 1) through 11) are found in G.S. 143-129 (e). Statutory guidance as to the other items is found in the statutes listed beside the item.

1. Purchases from other units of government;
2. Emergencies;
3. Group or Cooperative Purchasing Programs;
4. Change Order Work;
5. Gas, Fuel, and Oil;
6. Sole Source Purchases;
7. Information Technology Goods and Services awarded by the North Carolina Office of Information Technology Services;
8. Guaranteed Energy Savings Contracts; (See also G.S. 143-129.4)
9. State Contract Purchases;
10. Federal Contract Purchases
11. Purchase of Used Goods; (See G.S. 143-129 (e)(10))
12. Construction Management at Risk;
13. Previously Bid or "Piggybacking" Contracts; (See G.S. 143-129 (g))
14. Solid Waste Management Facilities; (See G.S. 143-129.2)
15. Use of Unit's Own Forces (force account work); (See G.S. 143-135 & SL 2009-250)
16. Purchases of Goods and Services from Nonprofit Work Centers for the Blind and Severely Disabled. (G.S. 143-129.5)

Most Common Exemptions

1. Emergency Purchases

NCGS § 143-129(e)(2) defines emergency purchase as "Cases of special emergency involving the health and safety of the people or their property." This exception is used in rare circumstances, such as natural disaster or sudden and unforeseeable damage to property. In cases of emergencies, the Department Head or designee may purchase directly from any supplier, supplies or services whose immediate procurement is essential to prevent delays in work, which may affect the life, health, or safety of Buncombe County employees or citizens. The user department will exercise good judgment and use established suppliers when making emergency purchases. Always obtain the best possible price and limit purchases to those items emergency related. Not anticipating needs does not constitute an emergency.

- During working hours, the following procedure should be used for emergency purchases: An electronic requisition entered and approved by the requesting department will grant permission to the Purchasing Division to issue the purchase order. The requesting department will include in the requisition supporting documentation for the emergency purchase order: item(s) to be purchased with estimated quantities and the reason for the emergency purchase. After verifying available funds, a purchase order number will be issued for the expenditure. Should the purchase exceed the available account budget, a Request for Transfer of Funds will need to be completed immediately.

- After working hours, the following procedure should be used for emergency purchases: An electronic requisition will be entered and approved the next working day from the requesting department. The requesting department will also include any pertinent information associated with the emergency purchase, to serve as supporting documentation and will be attached to the purchase order, including but not limited to: item(s) to be purchased with estimated quantities, and the reason for the emergency purchase.

Emergency purchases, although sometimes necessary, are costly both in time and money. The use of emergency procedures will be limited and monitored for abuse.

2. State Contract Purchases

Departments may use State of North Carolina contracts to procure available items without bidding if the contractor is willing to extend to the County the same or more favorable prices, terms, and conditions. Following is a link to the state purchasing and contracting site where items can be searched for by keyword. These procurements do not require BOCC approval. <http://www.doa.state.nc.us/PandC/keyword.asp>

3. Cooperative and Group Purchasing Programs

Similar to State Contract Purchases, the County may make purchases of supplies and equipment through group purchasing programs, which another entity has already carried out a competitive process to establish contracts on behalf of multiple entities at discount prices. These procurements do not require BOCC approval.

4. Sole Source

In the rare event there is only one supplier capable of providing a particular good or service, the competitive pricing procedures outlined in this manual may be waived by the Procurement Manager. Whenever Department Heads or designees determine a need to purchase goods from a “sole source”, they will document the reason. The provisions of G.S. 143-129 will require the County Commissioners approve this sole source exception. A sole source purchase exemption applies when at least one of these conditions exist:

- a. Performance or price competition for a product is not available.
- b. A needed product is available from only once source of supply.
- c. Standardization of compatibility is the overriding consideration.

If one of these conditions applies to the good to be purchased, then the item will be exempt from bidding and the purchase must have board approval. Contact the Procurement Manager for guidance before proceeding.

5. Piggybacking

The County can purchase, without bidding, from a supplier that has, within the past 12 months, successfully gone through the competitive bidding process for that item or service and contracted to furnish an item or service to another public agency. The supplier must be willing to supply the same item at the same or more favorable prices and other terms. The contract intended to be copied must be one that was entered into following the award of a public bidding process similar to ours.

North Carolina General Statutes § 143-129(g) allows municipalities, counties, or other subdivisions to piggyback for supplies, materials, or equipment from another governmental entity that has within the previous 12 months, completed a formal bid process, to purchase similar supplies, materials, or equipment if agreed upon by the supplier. The Statute requires approval by the Board of Commissioners and advertisement of intent to award. Federal guidelines may prohibit the option of piggybacking.

6. Grants

When the County is awarded a grant that has procurement requirements specified by the grantor, the County will follow those requirements as long as they do not violate North Carolina General Statutes or Federal Uniform Guidance.

7. Use of Federal Funds

When using federal funds, the County must follow NC Statutes as well as OMB Guidance provided in the Code of Federal Regulations, Subpart D - Post Federal Award Requirements. The thresholds for micro-purchases, small purchases, and when sealed bids are required are set by OMB Guidance provided in the Code of Federal Regulations Title 2 Vol. 1 § 200.67 and §200.88. This guidance includes but is not limited to the following requirements:

- i. **Micro-purchases (\$0 - \$9,999)**
When practical, distribute micro-purchases among qualified suppliers.
- ii. **Small Purchases (\$10,000 – \$249,999)**
 - a. Price rate quotations must be obtained from an adequate number of qualified sources.
 - b. Written procurement procedures to define number and methods for obtaining quotes.
- iii. **Sealed Bid Procedures Required (\$250,000 and higher)**
 - a. Price rate quotations must be obtained from an adequate number of qualified sources;
 - b. Publicly advertised;
 - c. Competitive proposals;
 - d. Non-competitive proposals require written approval and justification (e.g. only one source/vendor available, inadequate competition, emergency).
- iv. **Documentation required (All amounts)**
 - a. Evidence the awarded supplier is not excluded from doing business with the Federal Government.
 - b. When quotes are required, documentation that an attempt was made to contact at least three suppliers to obtain quotes.

View Exhibit C - Procurement Guidance When Using Federal Funds for further guidance.

7.0 Procurement Methods

a. Requisitions

An electronic requisition initiates the procurement cycle for purchase orders. The receipt of the request with the required information, appropriate approvals, and sufficient budget gives the Procurement Division the authority to issue a purchase order. The Department Head or designee must approve all requisitions within the requesting department.

b. Purchase Orders

Purchase orders are required for all purchases of \$5,000 and above.

A purchase order is a contract between the County and a supplier and is not binding until accepted by the supplier. Obtaining supplies, materials, equipment or services \$5,000 and over without a purchase order is an unauthorized purchase and a violation of resolution 03-04-04, adopted April 2003 by the Board of Commissioners. **Unauthorized purchases or split purchases to avoid the \$5,000 threshold are against County policy and may result in disciplinary action.**

i. Purchase Order Requirements

1. **Submission of a requisition** using the County's electronic procurement system. Purchase orders will not be created without a properly submitted requisition.
2. **Terms and conditions** must clearly define the delivery and performance requirements of the services, supplies, or equipment.
3. **Completion of the purchase order** by the Procurement Manager or designee. The purchase order must be pre-audited, and the signatures of the Procurement Manager and Finance Director must be on the completed document to be valid.
4. **Processing invoice(s) for payment** against a purchase order requires the applicable purchase order number be indicated for the invoice and that the purchase order have sufficient balance to cover the

invoice amount. Receipt of goods and/or services must be verified prior to final payment of an invoice.

ii. Blanket Purchase Orders

Blanket Purchase orders can be used when there is a recurring need for expendable goods that are generally purchased, but the exact items, quantities, and delivery requirements are not known in advance and may vary considerably. Use of this process helps to avoid the creation of numerous purchase orders and contracts for routine purchases. Blanket purchase orders can also be a useful budgetary tool, as they obligate funds and allow easy tracking of recurring purchases throughout the year. A blanket purchase order should be used if the following criteria are applicable:

1. The annual cost can be reasonably estimated;
2. The purchases are paid through invoices (though it can be done if P-Cards are used);
3. There is a single account to which the expenses should be charged.

Examples would include maintenance agreements, purchase of building/cleaning supplies, etc. Requests for blanket purchase orders must, in addition to the required information, indicate the following:

1. Items covered by the blanket purchase order and the amount should be listed in the purchase order comments;
2. If blanket purchase order should be limited to certain department employees, please include their names in the purchase order.

The issued purchase order will instruct the supplier that unauthorized purchases will not be allowed. It is the responsibility of the individual authorized to purchase under a blanket purchase order to ensure that an unspent balance remains to cover the purchases to be made for the remainder of the purchase order period.

iii. Purchase Order Cut-Off Date

Requisitions for materials, supplies, services and equipment (not included in blanket purchase orders or service contracts) for the ending current fiscal year must be submitted on or before a predetermined date provided to departments by the Finance Director. Requisitions of a routine nature that could have been scheduled prior to the cut-off date, and deemed not critical, will be processed in the new fiscal year. This procedure affords the Finance Department the opportunity to complete fiscal year end activities in a timely and proper manner and prepare for the annual audit.

c. Change Orders

- Changing, modifying, or canceling an existing purchase order can be initiated by the issuing department using the electronic procurement system.
- Approval of change orders is based on the new cumulative amount of the purchase order. Refer to the Types of Purchases section to view approval authorities.
- Changes to a purchase order will not be processed if the scope of services has been rendered or materials have already been received.

d. Procurement Cards

Purchases less than \$5,000 should be obtained by procurement card when possible. Please refer to the Procurement Card Policy.

e. Contracts

All contracts are required to follow the Buncombe County Contracts Policy and Contracts Control Process contained within.

i. Contracts for Services

Contracts are advised for use when the terms and conditions of the County's purchase order is not sufficient to adequately protect against possible risk, or the scope of work is too complex to be adequately detailed in a purchase order.

ii. Contracts for Goods

In most cases a purchase order is sufficient as a contract for goods. Contracts for goods should be used if the nature of purchase is high risk and is not sufficiently controlled by the terms and conditions in the purchase order.

iii. Contracts for Grants

Any grant the County awards should be entered into the County's financial software to obligate funds, and stored in the County's contract repository.

iv. Multi-year Contracts

Contracts that are not associated with a project ordinance, more than 12 months in length, cross county fiscal years, and require funding from subsequent county budgets require a non-appropriation clause or Board of Commissioners approval.

For example:

1. A contract runs from June – May (12 months) and the total for the entire contract is \$60,000 (\$5,000 per month). The current fiscal year funds \$5,000 and the subsequent fiscal year funds \$55,000. This contract does not require BOC approval because the term is not more than 12 months.
2. A contract runs from June – September (16 months) and the total for the entire contract is \$80,000 (\$5,000 per month). The current fiscal year funds \$5,000 and the subsequent fiscal year funds \$75,000. This contract requires BOC approval because the contract requires funding from more than one fiscal year and the term is more than 12 months.
3. A contract runs from April – June (15 months) and the total for the entire contract is \$75,000 (\$5,000 per month). The current fiscal year funds all the \$75,000. This contract does not require BOC approval because all the funding comes from the current fiscal year, not requiring funding in subsequent fiscal years.

8.0 Delivery and Performance

i. Delivery schedule

The importance of the delivery schedule may be emphasized to the supplier within the bid documents. Delivery requirements will be clearly written and fully understood by all suppliers. If several items are required by the purchase order, there may be a different delivery schedule for each item. It is necessary to clearly indicate the delivery location on the requisition.

ii. Non-performance

If a supplier fails to meet any requirements of the specifications or terms and conditions of the contract or purchase order, the supplier can be cited for non-performance. The seriousness of non-performance will be evaluated by the department and Procurement Manager based upon the circumstances of each violation.

iii. Inspection and testing

Goods and materials should be checked at the time of receipt for damage or defects. The inspection will include assuring goods comply with the specifications. If damage is found or the goods fail to comply with the specifications, the item(s) will be rejected. To protect the County's rights in the event of a rejection for any reason, the supplier will be informed immediately. Reasons for the rejection must be documented in an email to the Procurement Division in a timely manner.

iv. Supplier relations

Should a department have trouble with a supplier, concerns should be documented in an email to the Procurement Division. Correspondence should be as specific as possible, detailing the circumstances, dates, personnel involved (including titles) and phone numbers. This information will be helpful in determining if the supplier will be considered for future bid awards.

v. Program Compliance Requirements

All written statements, certifications or intentions made by the Bidder will become a part of the agreement between the Contractor and Buncombe County for performance of this contract. Failure to comply with any of these statements, certifications, or intentions or with the Minority Business Plan will constitute a breach of the contract. A finding by Buncombe County that any information submitted either prior to award of the contract or during performance of the contract is inaccurate, false or incomplete, will also constitute a breach of the contract. Any such breach may result in termination of the contract in accordance with the termination provisions contained in the contract. It will be solely at the discretion of Buncombe County whether to terminate the contract for breach. In determining whether a contractor has made best faith efforts, Buncombe County will evaluate all efforts made by the Contractor and will determine compliance.

9.0 Minority, Women, and Small Business Suppliers

According to NCGS 143-129(b) the County has no authority to establish preferences of any kind and are bound by law to award to the “lowest responsible, responsive bidder, taking into consideration quality, performance and the time specified in the proposals for the performance of the contract.” However, it is the desire of the County to purchase from Minority Businesses and suppliers located within Buncombe County whenever possible. Local suppliers and Minority Business suppliers should be encouraged to compete for County business.

i. Participation Goals

The Buncombe County Government Minority Business Plan states that **annual verifiable goals** for minority business participation in construction projects (other provisions apply depending on project type & funding), procurement projects, professional, and other service projects are as follows:

- Construction – 12% overall for all minorities
- Procurement – 10% overall for all minorities
- Professional – 10% overall for all minorities
- Other Services – 10% overall for all minorities

ii. Construction projects over \$300,000

Per NCGS 143-128, for projects with an estimated cost of \$300,000 or greater that involve construction or repair to buildings, the bidder must provide, with the bid, documented proof in one of the following forms:

- **The State of North Carolina AFFIDAVIT A – Listing of Good Faith Efforts** along with the **Identification of HUB Certified / Minority Business Participation**
- **The State of North Carolina AFFIDAVIT B – Intent to Perform Contract with Own Workforce.** Other forms **must** be submitted with AFFIDAVIT A either at the time the bid is due or 72 business hours after the bid opening by the lowest responsible bidder or bidders who wish to be considered.

Failure to provide the documentation as listed in these provisions may result in rejection of the bid and will award to the next lowest responsible bidder. Buncombe County reserves the right to waive any informality, if it can be resolved prior to award of the contract, and it is in the best interest of the County to do so. For a full description of the Minority Business Forms and what must be completed to submit a responsible bid, contact the Procurement Manager for guidance.

Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes

Requirement	Threshold	Statute
Formal Bids		
Construction or repair contracts	\$500,000 and above (estimated cost of contract)	N.C.G.S §143-129
Purchase of apparatus, supplies, materials and equipment	\$90,000 and above (estimated cost of contract)	N.C.G.S §143-129
Informal Bids		
Construction or repair contracts	\$30,000 to formal limit	N.C.G.S §143-131
Purchase of apparatus, supplies, materials and equipment	\$30,000 to formal limit	N.C.G.S §143-131
Construction methods authorized for building projects		
Separate Prime	Over \$300,000 (estimated cost of project)	N.C.G.S §143-128
Single Prime		
Dual Bidding		
Construction Management at Risk		
Minority-business enterprise requirements – Building Projects		
Projects with state funding	\$100,000 or more	N.C.G.S §143-128.2(a)
Locally funded projects	\$300,000 or more	N.C.G.S §143-128.2(a)
Projects in the informal range	\$30,000 to \$500,000	N.C.G.S §143-131(b)
Limit on use of own forces		
Construction or repair projects	Not to exceed \$125,000 (total project) or \$50,000 (labor only)	N.C.G.S §143-135
Bid bond or deposit		
Construction or repair projects	Formal bids (see above)	N.C.G.S §143-129(c)
Purchase contracts	Not Required	
Performance/payment bonds		
Construction or repair projects	Projects over \$300,000 for each contract over \$50,000	N.C.G.S §143-129(c); N.C.G.S §44A-26
Purchase contracts	Not Required	
General Contractor’s License	\$30,000 and above	N.C.G.S. §87-1
Use of registered architect or engineer required		
Nonstructural work	\$300,000 and above	N.C.G.S. §133-1.1(a)
Structural repair or new	\$135,000 and above construction	
Repair work affecting life safety	\$100,000 and above systems	
Selection of architect, engineer, surveyor, or construction manager at risk		
“Best qualified” selection procedure	All contracts unless exempted	N.C.G.S. §143-64.31
Exemption authorized	Projects where estimated fee is less than \$50,000 or other projects in sole discretion of BOC	N.C.G.S. §143-64.32

Exhibit B - Independent Contractor / Employee Checklist

To assist you in deciding whether a worker is an employee or an independent contractor, complete the following questions. A worker is generally considered to have an employee relationship with the County if the questions below are answered "YES".

Complete this checklist only for individuals-sole proprietors, and partnerships. Do not complete for employees of a corporation.

NAME: _____

Circle Answer

1. Is the worker currently employed by the County or has the worker previously been an employee of the County? Position: _____	Yes	No
2. Are the hours of work established or regulated by the County?	Yes	No
3. Are tools and equipment supplied by the County? <i>Independent contractors use their own equipment.</i>	Yes	No
4. Does the worker provide their service only to the County? <i>Independent contractors may have several contracts with other companies and advertise their services in the phone book or other source.</i> List source: _____	Yes	No
5. Is the method of payment by unit of time, (i.e. hourly, weekly or monthly wage)? <i>(Independent contractors are usually paid by job in a lump sum)</i>	Yes	No
6. Is training received from or at the direction of the County - either formally or informally?	Yes	No
7. Are repairs to equipment paid by the County? <i>Independent contractors pay for their own repairs.</i>	Yes	No
8. Is the worker required to work at a specific place or to work on the County's premises if the work could be done elsewhere? <i>Independent contractors usually have a main office or other facility.</i> Office Location: _____	Yes	No
9. Does the worker submit regular oral or written reports to the County to account for their actions?	Yes	No
10. Are business and/or travel expenses directly paid by the County? <i>Independent contractors pay their own expenses.</i>	Yes	No
11. Does the County restrict the worker from accepting any other work? <i>Independent contractors may have several jobs at one time.</i>	Yes	No
12. Does the worker act in the capacity of a foreman for/or a representative of the County by hiring others, supervising them and paying them at the direction of the County?	Yes	No
13. Does the worker wear a uniform with the County logo or other means of identification, except for security tags?	Yes	No
14. Is insurance coverage (liability, health, etc.) supplied by the County?	Yes	No
15. Does the County use the worker for any odd jobs that differ from their normal activities?	Yes	No
16. Is the relationship between the County and the worker a continuing one?	Yes	No
17. Is the worker free from any liability for quitting a job before the job is completed?	Yes	No
18. Does the worker have to perform services in the order or sequence set by the County?	Yes	No

Note: Independent contractors are required to have all necessary licenses to perform the work that they are contracted to perform.

If all questions above are answered **NO**, the worker is an Independent Contractor.

If any question above is answered **YES**, explain the question and send the checklist with the contract to the Finance Department for a determination as to whether the worker is an employee or an Independent Contractor.

Exhibit C - Procurement Guidance When Using Federal Funds

OMB Guidance provided in the Code of Federal Regulations Subpart D - Post Federal Award Requirements, sections 200.318 through 200.326.

	Goods & Supplies	Construction/Repair	Services	
FORMAL	<ul style="list-style-type: none"> Formal bidding process required Publicly advertise Sealed Bids required Attempt to get bids from at least three bidders Award to lowest bidder Public bid opening 	<ul style="list-style-type: none"> Formal bidding process required Publicly advertise Sealed Bids required Attempt to get bids from at least three bidders Award to lowest bidder Public bid opening 	<ul style="list-style-type: none"> Request for proposals required Publicly advertise Attempt to get quotes from at least two sources Award to proposal most advantageous to the program, price and other factors considered 	\$250,000 or greater
		<ul style="list-style-type: none"> Informal quotes required 	<ul style="list-style-type: none"> Informal quotes required 	
INFORMAL	<ul style="list-style-type: none"> Informal quotes required Attempt to get quotes from at least two sources Award to lowest bidder 	<ul style="list-style-type: none"> Attempt to get quotes from at least two sources Award to lowest bidder 	<ul style="list-style-type: none"> Attempt to get quotes from at least two sources Award to proposal most advantageous to the program with price and other factors considered 	\$10,000
NO QUOTES	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	\$0

<u>ALWAYS</u>	<u>ALLOWED EXCEPTIONS</u>
<ul style="list-style-type: none"> Document procedures Award on fixed price or not to exceed Document the awarded supplier is not excluded Contract or PO contain UG provisions Solicit M/WBE businesses when possible 	<ol style="list-style-type: none"> The item is available only from one single source. An urgent need or emergency will not permit a delay for competitive solicitation. The Federal awarding agency or pass-through allows noncompetitive proposals. from doing business with the Federal Gov.

* If seeking a contract with an architect, engineer, survivor, or CMAR the procurement method must follow the Mini-Brooks Act.

Appendix L

Donations Policy





Donation Policy

Contents

1.0 Purpose	1
2.0 Applicability	1
3.0 Policy	1
4.0 Policy Non-Compliance	4
5.0 Audit	4
6.0 Definitions	4

1.0 Purpose

To establish formal guidance for consideration, acknowledgement, and management of donations made to Buncombe County.

2.0 Applicability

2.1 This policy applies to:

- 2.1.1 Consideration of donations offered to any County Departments or offices, including funds or items intended for distribution to other recipients.
- 2.1.2 All Buncombe County Departments, offices, and employees. Where there is conflict with any department-specific policy, this document will supersede.

2.2 This policy does *not* apply to:

- 2.2.1 Grants made to, from, or through County Departments; see the County’s Grants Policy.
- 2.2.2 Donations of services, work effort, or labor time.

3.0 Policy

3.1 Authority to accept donations

The County manager, an elected official who manages the operation of a County office, or their designee may consider, accept, or reject donations less than \$500,000 in value for a single Donation Event. Refer to the Donation Management Procedures for specific delegations of authority.

All donations of real property (regardless of cost), or any donations valued equal to or greater than \$500,000 for a single Donation Event, must be submitted to the Board of County Commissioners for consideration prior to acceptance or rejection.

3.2 Types of donations

- 3.2.1 **General:** Donations may be financial or tangible, and may be in the form of cash, cash equivalent, or real or personal property (i.e., goods, assets, or real estate).

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at

GL@buncombecounty.org.

Further, donations may be designated for a specified purpose. All donations should be given due consideration as outlined in this policy.

- 3.2.2 **Gift Cards:** The County may accept donations in the form of gift cards. If desired by a donor, cash donations may be designated for the purpose of purchasing gift cards to support a particular initiative, program, or project. All gift cards in the possession of the County, whether purchased directly or donated according to this policy, must be managed according to the Gift Card Policy.

3.3 Consistency with County interests

Donations in any form may only be accepted when they have a purpose consistent with Buncombe County's goals and objectives; may legally and ethically be accepted by the County; and, are in the best interest of the County and its citizens. Departments must always consider public trust and perception, and comply with all applicable laws when accepting donations.

Buncombe County may choose to reject donations with an implied or express condition of advocacy or discrimination based on political, religious, or other group affiliation.

3.4 Solicitation of donations

- 3.4.1 County Departments and offices may solicit and accept donations from donors only if those donations clearly represent bona fide charitable donations rather than implicit or explicit payments to obtain or maintain a vendor relationship with Buncombe County. All forms of quid pro quo arrangements are prohibited, and County staff must never suggest or allow donors to think that donations to the County will affect any current or potential future business relationship with Buncombe County.
- 3.4.2 Any solicitation of funds must have prior documented approval from the County Manager, Finance Director, or an elected official who manages the operation of a County Office. The County Manager may delegate authority to approve solicitation activities.
- 3.4.3 Only Buncombe County, related foundations, or their designee may solicit donations for Buncombe County. Donations solicited by any other parties are prohibited and will not be accepted.
- 3.4.4 County staff or designees shall not link conditions of existing or potential financial relationships with Buncombe County when soliciting donations. County representatives shall avoid soliciting any businesses during a period when a contract bidding or negotiation is in progress, or other conflict of interest may exist.
- 3.4.5 Donations may only be solicited and received for business purposes that Buncombe County is legally authorized or required to perform.
- 3.4.6 Funds solicited for a particular purpose shall only be used for that purpose.

3.5 Review of donations

- 3.5.1 All donations or offers of donations to the County shall immediately be submitted to the appropriate authority for consideration. Based on the value of the donation

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at

GL@buncombecounty.org.

offered and as outlined in the Donation Management Procedures, appropriate staff shall review each Donation Event and determine if the benefits to be derived warrant acceptance of the donation.

- 3.5.2 Staff should consult Legal and Risk regarding acceptance of real property, or donations which have been designated by the donor or are legally restricted for a particular Department, location, project, program, or other purpose.
- 3.5.3 Refer to the Donation Management Procedures for evaluation criteria.

3.6 Rejection of donations

Buncombe County reserves the right to reject any donation. Refer to the Donation Management Procedures for evaluation criteria.

3.7 Acknowledgement, notification, and reporting

- 3.7.1 Formal acknowledgement that a donation has been accepted or rejected must be provided to the donor in a form approved by the Finance Director. Acknowledgement is the responsibility of the Department Director or elected official who oversees the Department, office, program, project, or other purpose benefitting from the donation. Exceptions may be made to this section when a donation is anonymous, or the nature or scale of a solicitation event does not reasonably allow for direct acknowledgement to all donors.
- 3.7.2 Any donations received must be reported to the Finance and Budget Departments in a timely manner, and no less than once each fiscal year.
- 3.7.3 A copy of any reports to the Finance Department for accepted donations shall be forwarded for information to the Board of County Commissioners on a regular basis.
- 3.7.4 Donations are subject to Public Records Law. Acknowledgement of donations and reporting to the Finance Department, including the donor name, when provided, and donation amounts are public information subject to disclosure pursuant to the North Carolina Public Records Law.
- 3.7.5 Refer to the Donation Management Procedures for minimum standards regarding acknowledgement, notification, and reporting of donations.

3.8 Management of donations

- 3.8.1 Tracking of all donations is required. Each Department or office benefitting from an accepted donation is responsible for ensuring complete lifecycle tracking from original consideration through final use or disposal of the donation. Refer to the Donation Management Procedures for minimum standards for tracking donations.
- 3.8.2 All undesignated donations of cash will be deposited into the County's General Fund. Undesignated donations in an amount equal to or greater than \$90,000 will be distributed to programs at the direction of the Board of County Commissioners.
- 3.8.3 Departments or offices benefitting from a designated donation must make all reasonable efforts to use or expend that donation prior to use of undesignated general funds for the designated purpose.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at

GL@buncombecounty.org.

- 3.8.4 Asset disposal must be according to the Surplus Policy. Any donated tangible items that are determined no longer useful, cannot be distributed as originally designated, or otherwise qualify as surplus property must be disposed of according the County's Surplus Policy.

3.9 Naming rights

Any naming rights granted by the County must comply with the County's Policy and Procedures for Naming County Owned Properties, Facilities, and Parks.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

- 6.1 **Department** – Any department, division, cost center, or other formally recognized segment of the County for the purpose of doing business or providing services.
- 6.2 **Department Director** – Director of a given Department with authority to make budgetary and financial decisions. Examples include Planning Director, as well as elected officials who manage the operation of a County office, such as the Sheriff and Register of Deeds.
- 6.3 **Designated Donation** – Gift specified by the donor or legally restricted for a particular Department, location, project program, or other purpose.
- 6.4 **Designee** – An individual given authority by the County Manager, Board of Commissioners, or other elected official to act on their behalf during their absence or at appointed time for certain duties and responsibilities.
- 6.5 **Donation** – Gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.
- 6.6 **Donation Event** – A single commitment from a single donor, whether the donation is given in lump sum or installments. For non-cash items, value may be based on a reasonable estimate considering best practices and available information.
- 6.7 **Grant** – Financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars. *Grant funding typically includes an application process, specific criteria for award, and/or reporting requirements.* Grants may also require commitment to providing certain services or rights to products derived from the services such as financial or technical reporting. Grant-funded activities must generally be accomplished in a specific timeframe.
- 6.8 **Solicitation** – Active advertisement or request for donations by or on behalf of the County.
- 6.9 **Undesignated Donation** – Given for an unspecified purpose; available for use at the sole discretion of the County.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at GL@buncombecounty.org.

Appendix M

Grants Policy





Grants Policy

Contents

1.0 Purpose	1
2.0 Applicability	1
3.0 Policy	1
4.0 Policy Non-Compliance	3
5.0 Audit	4
6.0 Definitions	4

1.0 Purpose

This policy establishes a framework for the County to seek, receive, and expend grant funds. The policy applies to all aspects of a grant award, including:

- Identifying available grants
- Developing and submitting grant applications
- Accepting grant awards & receiving grant dollars
- Expending grant funds
- Managing grant programs, reporting, and compliance
- Closing grants upon completion of the grant funded program

This policy references accompanying Standard Operating Procedures, the *Grants Manual*. The *Grants Manual* is designed to aid departments and ensure compliance with this policy.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 Grant Approval Requirements

3.1.1 County Manager Approval

Approval by the County Manager or an elected official who manages operation of a County office, or designee thereof, is required to **apply for** any grant. The County Manager reserves the right to require higher approval, such as that of the County Commission, to apply for grant funds.

3.1.1.1 For grants of \$500,000 or more and for grants of any amount if creating new positions, County Manager approval must be obtained before applying. The grant should be presented to Manager’s Advisory Group via written notification or as a meeting agenda item if time allows.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.1.1.2 For grants of less than \$500,000, the County Manager has designated Assistant County Managers as approvers.
- 3.1.1.3 For grants of less than \$30,000, the County Manager has designated Department Directors as approvers.
- 3.1.1.4 Approvers reserve the right to escalate approval decisions.
- 3.1.1.5 Some grants require County Commission or other specific approvals prior to applying, so additional pre-application approvals may be necessary.
- 3.1.1.6 In some cases, there is not a grant application (such as when grants are structured with Buncombe County as a subrecipient receiving pass-through awards from third-party entities), so no pre-application approval is necessary.

3.1.2 Board Approval

- 3.1.2.1 County Commission approval is required to ***accept and receive*** all grant funds. Grant funds must be included in the adopted budget ordinance or approved through a budget amendment.

3.2 Application Approval Process

3.2.1 Grant Application

- 3.2.1.1 Application for grants must obtain County Manager or designee approval prior to application.
 - 3.2.1.1.1 “Non-competitive or formula-based” grants may be approved through the annual budget process.
 - 3.2.1.1.2 “Intergovernmental” grants may be approved through the annual budget process, with an exception granted by the County Manager.
 - 3.2.1.1.3 All other grants may be approved using a Grants Justification Form procedure.

3.2.2 Grant Conditions Change

- 3.2.2.1 If grant conditions change between grant application and award notification, County Manager or designee approval is required prior to seeking Commission approval for acceptance of funds.
- 3.2.2.2 This applies to all competitive grants.

3.3 Applicant Responsibilities

3.3.1 Prior to application, the applicant department must:

- 3.3.1.1 Ensure a prospective grant aligns with County priorities, such as those adopted in the Buncombe County strategic plan or other County-adopted plans.
- 3.3.1.2 Conduct a multi-year cost-benefit analysis, which shall consider the period from grant award to at least one year after grant funds expire.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.3.1.3 Provide a summary of the grant application to the Budget, Finance, and Strategic Partnerships departments for review prior to application submission.
- 3.3.1.4 Provide a summary of the grant application to the Human Resource department for review prior to application submission, if the grant will fund personnel (full or partial).
- 3.3.1.5 Provide a summary of the grant application to the Information Technology department for review prior to application submission, if the grant will fund technology.
- 3.3.2 **After award but prior to implementation**, the grant manager must:
 - 3.3.2.1 Provide a line-item budget to the Budget and Finance departments to assist in preparing any necessary budget amendment and setting up the grant and appropriate worktags in the County's accounting system.
 - 3.3.2.2 Consult with the Finance department regarding risk assessment of subcontractors, if the grant includes subrecipients, in compliance with Federal Office of Management and Budget (OMB) Circulars.
- 3.3.3 **Prior to grant closure**, the grant manager must:
 - 3.3.3.1 Notify the Budget, Finance, Human Resources, and Strategic Partnerships departments the grant is reaching closure.
 - 3.3.3.2 Ensure grants are within budget and balance expenditures and revenues.
- 3.3.4 **Reporting, Compliance, & Program Management**
 - 3.3.4.1 The department receiving grant funds is responsible for reporting, compliance, & program management requirements.
 - 3.3.4.2 Support departments will assist when requested, but are not responsible.
- 3.4 **Compliance with other laws, rules, regulations, and policies**
 - 3.4.1 All grant applicants and County personnel must abide by all applicable laws, rules, and regulations.
 - 3.4.2 All donations or contributions shall abide by the *Buncombe County Donation Policy*.
 - 3.4.3 All grants that fund employees (partially or in full) shall abide by the *Buncombe County Grant Funded Positions Policy*.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Buncombe County Grants Manual – an accompanying Standard Operating Procedures document that provides guidance to ensure compliance with this policy.

6.2 Grant – financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars.

6.2.1 Annual grant – a grant that is awarded annually, regardless of the specific grant period (e.g., County fiscal year, federal fiscal year, or calendar year).

6.2.2 Multi-year grant – a grant that affects the appropriation of funding beyond one (1) fiscal year.

6.2.3 Intergovernmental grant – a grant that is provided to the County by another government entity.

6.2.3.1 State or federal grant – a subset of intergovernmental grants, a grant that is provided to the County by either a state government or the federal government.

6.2.4 Private grant – a grant that is provided to the County by a private entity.

6.3 Grant management phases – include, but are not limited to, application, acceptance, implementation, active, and closure.

6.4 Grant applicant – the department and individual designee responsible for grant application.

6.5 Grant manager – the department and individual designee responsible for overseeing grant activities.

6.6 Donation – gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.

6.7 Funding that is not a grant – in some cases, a grantor will refer to their gift as a “grant” or will require an application to receive funds. However, Buncombe County may consider the funding to not be a grant under the following circumstances:

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

- Cash funding that does not have a performance or contract agreement
- Cash funding that does not have reporting requirements
- Goods, services or materials provided directly to the County from the donor (i.e., County does not use grantor's funds to buy the materials).

Typically, such funding should be received and budgeted in the department's operating budget or in a revolving fund program.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.
For support related to this policy and procedures, contact grants@buncombecounty.org.

Appendix N

Sustainable Fleet Policy





Sustainable Fleet Policy

Contents

1.0 Purpose	1
2.0 Applicability	1
3.0 Policy	1
4.0 Policy Non-Compliance	3
5.0 Audit	3
6.0 Definitions	3

1.0 Purpose

Buncombe County’s Board of Commissioners passed the County’s 2025 Strategic Plan with a carbon reduction goal to reduce greenhouse gas emissions (GHG) both internally and for the community. Vehicle fleet fossil fuel consumption contributes to a significant portion of the County’s internal GHG emissions. This policy sets standards for Buncombe County’s fleet procurement and maintenance program in an effort to ensure a reduction in the County’s GHG emissions.

This policy is intended to direct County departments to procure sustainable vehicles and meet strategic goals by focusing on two specific strategies:

- Reducing energy consumption: reduce fuel consumed by internal combustion engines by right-sizing the fleet and by deploying telematics technologies.
 - Establish a process for fleet-right sizing to reduce fuel demand by minimizing the number of County-owned vehicles
 - Establish guidelines for the deployment of telematics technologies to reduce fuel consumption on new and legacy fossil fuel-powered vehicles
 - Route optimization
- Changing the energy County operations consume away from fossil fuels: incorporate alternative energy sources into the County fleet. This will be accomplished by:
 - Ensuring fleet procurements align with strategic goals by purchasing zero or low emission vehicles
 - Ensuring electric vehicle and alternative fuel infrastructure deployment is aligned with vehicle purchases

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 Purchase/Replacement: To ensure that all vehicle purchases align with the County's GHG goals, proposed vehicle purchases will be assigned to a tiered system, assigned by Fleet Management, based on the degree of emissions reduction. Fleet Management will identify the highest tier in which a suitable replacement vehicle is available based on available vehicle technologies.

Fleet Management will also identify the specific vehicle make and model that supports fleet standardization. Consideration will be given to operational needs (ex.- pursuit-rated public safety vehicles) in assessing the available vehicles. Departments can appeal the tier assigned by following the Sustainable Fleet Procedures document.

3.1.1 Vehicle Replacement Tiered Structure:

Tier I – Zero emission vehicle

Tier II – Alternative fueled internal combustion engine

Tier III – Hybrid internal combustion engine

Tier IV – Conventional internal combustion engine – Gasoline

Tier V – Conventional internal combustion engine – Diesel

These purchase and replacement guidelines apply to all vehicles acquired through purchase, lease, or donation with the exception of the following:

- Vehicles rented for the purposes of emergency response deployment.
- Unmarked law enforcement vehicles used primarily for covert operations. For the purposes of this policy, these vehicles are defined as vehicles that receive a confidential license plate and are used in such a way that their identification as County vehicles would incapacitate them from performing their normal duties.
- Vehicles for Mountain Mobility may not be required to comply with this policy. In any instance where federal or state guidelines prevent Mountain Mobility from compliance, those federal or state guidelines shall supersede this policy.

3.2 Funding: Vehicles will be funded through the capital improvement process.

Departments are encouraged to seek alternative funding sources such as grants, so long as they are able to purchase vehicles from their approved tier, as laid out in this policy.

Vehicle leases and long-term rentals must be approved by Fleet Management and must comply with the purchasing requirements established in this policy.

Funding for EVs and other alternative fueled vehicles should follow the vehicle replacement process that is laid out in this policy. The Office of Sustainability will work with departments to find the most effective source of funding if outside resources are needed to pilot new technologies in order to push the County forward to achieve strategic goals (i.e. grants, lease options, etc.).

3.3 Data Collection: In order to make effective decisions, the County must be informed by data collected and a thorough analysis of available fleet-wide information. A number of methodologies may be used, but the following three types of data in particular should be leveraged whenever possible.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the [County Sustainability Officer](#).

- Automatic Vehicle Locator (AVL) data: this data includes vehicle movement patterns, vehicle utilization, and vehicle idling time.
- Electric Capacity and Efficiency: The capability of County facilities to support the deployment of EV charging infrastructure, and the extent to which the County is optimizing the use of EV charging assets.
- Total Cost of Ownership (TCO) model: The model includes the total cost of maintenance, fuel, and upfront capital cost of the vehicle.

Fleet management will perform a vehicle utilization analysis annually to ensure budgetary alignment. Staff will use available data to identify vehicles that are underutilized by miles or hours of operation. This analysis will include a comparison between the total cost of ownership for a vehicle compared to the actual usage. Fleet Management will collaborate with departments to determine whether vehicles should be reassigned to other areas of need or eliminated from the fleet completely.

3.4 Charging Infrastructure: All County facility renovations or new construction projects will include necessary electric vehicle charging infrastructure as appropriate. Departments should utilize the most efficient mix of charging infrastructure that is sufficient to maintain a minimum daily charge (based on operational need) for their EV fleet. Buncombe County will deploy a mixture of Level 1, Level 2, and Level 3 EV charging stations and will align charging needs based on data. Infrastructure charging deployments will be prioritized based on:

- Site EV charger readiness factors include existing electrical load, capacity of site, underground conduit and electrical line capacity
- EV suitability of vehicles by site
- Existing EV deployments
- Departmental requests

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

1. *Greenhouse Gas* – A gas that absorbs and emits radiant energy within the thermal infrared range and which cause increased global temperatures resulting in severely negative environmental impacts.
2. *Telematics* - the branch of information technology which deals with the long-distance transmission of computerized information

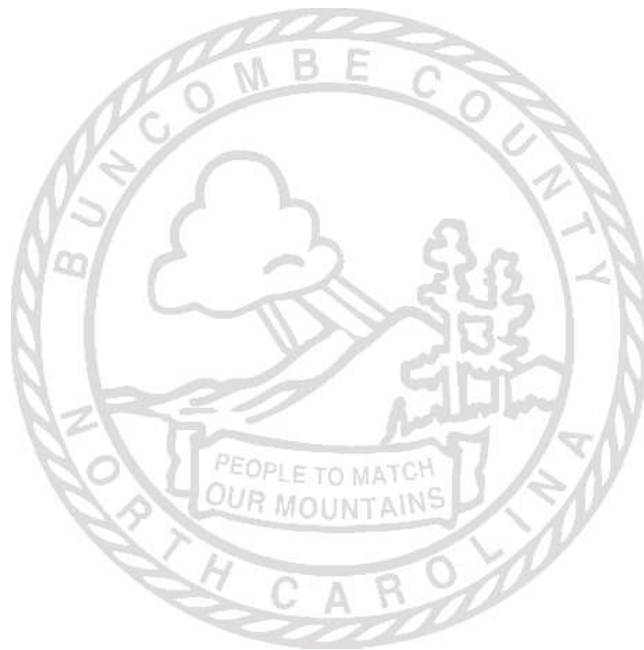
This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the [County Sustainability Officer](#).

3. *Automated Vehicle Locator* – A device that uses a global positioning system to remotely track the location, speed, and other vehicle specific data.
4. *Electric Vehicle (EV)* – A vehicle that is propelled by one or more electric motors using energy stored in rechargeable batteries.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the [County Sustainability Officer](#).

Appendix O

Cost-of-Living Adjustment (COLA) Policy



Section 9 of Article III of the Personnel Ordinance

Section 9. Cost-of-Living Adjustment

Each year, the Board of County Commissioners may grant a salary increase based on a cost-of-living adjustment (COLA) calculation to all employees occupying a regular position, and to any grant-funded position for which the funding source allows.

During the budget planning process of each year, County Budget and Human Resources staff will present a COLA calculation to the Board. The calculation will be the 2-year average annual change in the CPI-W, measured as of the December data release next preceding the date of such presentation. The index to be used is the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), published by the U.S. Bureau of Labor Statistics (BLS). This COLA calculation will represent the maximum COLA adjustment.

The Board will make its election on whether or not to grant a COLA adjustment through the Budget Ordinance. If the Board elects to provide an annual COLA, the COLA will be effective July 1 of the following fiscal year.

For the entire Personnel Ordinance, please go here:

<https://www.buncombecounty.org/common/policies/personnel-ordinance-manual.pdf>.

Appendix P

FY2023 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Community Recreation Grants

Affordable Housing Services Program

Juvenile Crime Prevention Council Grants



**Buncombe County Early Childhood Education and Development Fund
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Asheville Jewish Community Center	Strengthening Early Childhood through Teacher Training and Family Support	\$ -	\$ 26,000	\$ 21,291
Asheville-Buncombe Technical Community College	Blazing Trails: Early Childhood Collegiate Support Program	\$ -	\$ 200,917	\$ 121,042
Bent Creek Preschool	Bent Creek Preschool	\$ -	\$ 149,800	\$ 120,331
Buncombe County Schools	Final year for multi-year grant for Increasing Access to High-Quality Early Care and Education at Emma Elementary School	\$ 792,657	\$ 792,657	\$ 792,657
Buncombe County Schools	Buncombe County Schools Commitment to Early Childhood Education	\$ -	\$ 258,213	\$ 207,061
Buncombe Partnership for Children	Year 2 of multi-year grant for Child Care Resources: Professional and Systems Development Project	\$ 153,000	\$ 153,000	\$ 153,000
Buncombe Partnership for Children	Early Childhood Systems Coordination & Single Portal of Entry Implementation	\$ 143,160	\$ 56,000	\$ 56,000
Buncombe Partnership for Children	Early Childhood Teacher Workforce Development Program	\$ 179,483	\$ 179,483	\$ 179,483
Colaborativa La Milpa	Year 2 of multi-year grant for PODER Emma ECE Collaborative Network	\$ 36,000	\$ 30,000	\$ 30,000
Community Action Opportunities	Boost Buncombe Families, A Full-Day Full-Year Pre-Kindergarten Program at the Lonnie D Burton Center	\$ 529,389	\$ 615,184	\$ 523,398
Community Action Opportunities	Boost Buncombe Children, A school-day school-year Pre-Kindergarten Project at Johnston Elementary	\$ 138,262	\$ 143,617	\$ 143,617
Eliada Homes, Inc	Eliada Child Development Center	\$ 84,832	\$ 102,227	\$ 82,273
Evolve Early Learning	Infant/Toddler & Empowerment Coach Pilot Program at Evolve	\$ 118,000	\$ 85,580	\$ 68,955
F I R S T	SUNSHINE Expansion	\$ -	\$ 122,902	\$ 98,813
Irene Wortham Center	Early Learning Center Program Enrichment	\$ 148,547	\$ 215,585	\$ 129,842
OnTrack Financial Education & Counseling	SECURE Matched Savings for Childcare Workers and Preschool Families (SECURE ECE)	\$ -	\$ 49,325	\$ 39,951
Read to Succeed	Community-Powered Literacy Family Engagement and Kindergarten-Readiness	\$ 50,000	\$ 67,300	\$ 54,331

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Southwestern Child Development	Valley Child Development	\$ 95,076	\$ 220,000	\$ 176,491
Swannanoa Valley Child Care Council (Donald S Collins Early Learning Center)	Expanding Services to Meet the Needs of all Children	\$ 127,000	\$ 321,700	\$ 321,700
The Christine Avery Learning Center	Facilitating Holistic Education, Facilitating Whole Families	\$ 375,000	\$ 343,276	\$ 275,112
YWCA of Asheville and Western North Carolina	Year 3 of multi-year grant for Early Learning Program	\$ 150,000	\$ 150,000	\$ 150,000
YWCA of Asheville and Western North Carolina	Empowerment Childcare (ECC)	\$ 30,000	\$ 75,000	\$ 75,000
			Total:	\$ 3,820,348

**Buncombe County Isaac Coleman Economic Community Investment Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Proposed Funding
E.W. Pearson Project (Fiscal Sponsor: Shiloh Community Association)	Creating Sustainability in the E. W. Pearson Project Collaborative's Communities	\$ 150,000	\$ 150,000
Hood Huggers International (Fiscal Sponsor: Asheville Creative Arts)	Rebuilding Affrilachia	\$ 43,454	\$ 43,454
PODER Emma Community Ownership (Fiscal Sponsor: CIMA-Compañeros Inmigrantes de las Montañas en Accion)	Colaborativa La Milpa	\$ 102,295	\$ 102,295
Read to Succeed	Equitable Opportunities for Literacy	\$ 84,251	\$ 84,251
To Be Determined	Economic Community Investment	\$ 120,000	\$ 120,000
		TOTAL:	\$ 500,000

**Buncombe County Tipping Point Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2023 Proposed Funding	
A Therapist Like Me	A Therapist Like Me Adolescent Support	\$	5,000
Arms Around ASD (Autism Spectrum Disorder)	Independent Living Skills Program	\$	5,000
Asheville Buncombe Food Policy Council	Neighborhood Emergency Food Preparedness Cold Storage Project	\$	5,000
Big Ivy Community Development Club	A Safer Riverside at the Big Ivy Community Center	\$	5,000
Bloom Fitness	Bloom Reaches more Adults with Intellectual Disabilities through Capacity Building and Innovation	\$	5,000
Blue Ridge Pride Center Inc.	Welcoming Foster Families	\$	5,000
Bountiful Cities	Southside Community Grocery Project	\$	5,000
Bounty & Soul	Deepening Community Partnerships: Building trust, affinity and digital engagement	\$	5,000
Colaborativa La Milpa	Raíces Youth	\$	5,000
Community Action Opportunities	Summer Fun Learning Kits for Head Start	\$	5,000
Literacy Together	Youth Literacy Tutor Intern Model	\$	5,000
Mount Zion Community Development, Inc.	Project NAF (GATE) Grandparents Are Truly Essential	\$	5,000
PIVOTPOINT WNC	High Quality Facilitator Training and Onboarding Project	\$	5,000
Read to Succeed	Literacy Where We Live	\$	5,000
RiverLink	Take Me To The River: Piloting A New Afterschool Program with RiverLink	\$	5,000
Shiloh Community Association	Urban Ecology Program at the Shiloh Community Garden	\$	5,000
Sunrise Community for Recovery and Wellness	Cultivating Connection	\$	5,000
Swannanoa Community Council	Fox Creek Environmental Restoration and Education Project	\$	5,000
Warrior Canine Connection	Connecting Buncombe County Veterans Through the Healing Power of Dogs	\$	5,000
Western North Carolina Public Radio dba Blue Ridge Public Radio	StoryCraft	\$	5,000
Total:		\$	100,000

**Buncombe County Strategic Partnership Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Appalachian Mountain Community Health Centers	Buncombe Health & Wellness Equity & Expansion		\$ 24,003	\$ 15,602
Asheville GreenWorks	Trash and Trees: A Greener Buncombe and a Sustainable Future for All	\$ 40,200	\$ 80,000	\$ 40,000
Asheville Humane Society	Pets & Their People Thriving Together	\$ 15,000	\$ 25,000	\$ 12,500
Asheville Writers in the Schools and Community	Youth Arts Education Initiative		\$ 25,000	\$ 12,500
Babies Need Bottoms	Expanding Diaper Assistance: Supporting Resilience through Basic Needs	\$ 16,887	\$ 20,000	\$ 13,000
Blue Ridge Pride Center Inc.	Blue Ridge Pride Center, Inc., Program Management		\$ 27,000	\$ 13,500
Bountiful Cities	Southside Farmers Market		\$ 15,000	\$ 9,776
Bounty & Soul	Farmers Alliance: Supporting Farm Viability and Farmland Preservation		\$ 70,400	\$ 35,200
Buncombe County Schools Foundation	The Face Hope	\$ 15,000	\$ 30,000	\$ 19,500
Caring for Children Eckerd Connects	Respite Scholarship Program		\$ 25,000	\$ 12,500
Carolina Day School	Horizons at Carolina Day Equity - Centered Summer Enrichment Program	\$ 10,000	\$ 21,081	\$ 13,703
Carolina Small Business Development Fund	Western Women's Business Center	\$ 29,500	\$ 35,000	\$ 17,500
CityWorks, USA	Black Wall Street AVL - Connecting BIPOC Businesses to Tourism in WNC		\$ 135,000	\$ 47,500
Colaborativa La Milpa	CIMA - Consulta Tu Compa		\$ 20,000	\$ 10,000
Eliada Homes, Inc.	Eliada Students Training for Advancement	\$ 15,000	\$ 50,000	\$ 32,500
Haywood Street Congregation	Haywood Street Respite	\$ 41,321	\$ 50,000	\$ 32,500
Institute for Preventive Healthcare and Advocacy	HELP2Day		\$ 30,000	\$ 19,500
Literacy Together (formerly Literacy Council of Buncombe County)	Pathways to Opportunity	\$ 32,800	\$ 40,000	\$ 26,000
MAHEC	MAHEC Ob/Gyn Equipment		\$ 19,877	\$ 12,920
Mount Zion Community Development, Inc.	Project NAF	\$ 36,000	\$ 50,000	\$ 32,500

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Mountain BizWorks	Expanding Entrepreneurship and Jobs in Communities of Color	\$ 40,000	\$ 65,000	\$ 52,000
OnTrack Financial Education & Counseling	Free Tax Preparation: VITA	\$ 18,000	\$ 18,000	\$ 11,700
OpenDoors of Asheville	To & Through College Access and Completion		\$ 55,000	\$ 35,750
Our VOICE	Survivors to Thrivers - Counseling for Sexual Violence & Human Trafficking Victims	\$ 18,000	\$ 25,000	\$ 20,000
Pisgah Legal Services	Legal Services for Children and Families in Buncombe County	\$ 92,000	\$ 120,000	\$ 80,000
Project Lighten Up	Project Lighten Up Summer Learning Academy	\$ 30,000	\$ 50,000	\$ 25,000
Read to Succeed	Community-Powered K-3 Literacy Support	\$ 27,000	\$ 44,500	\$ 35,600
Resources For Resilience	Reconnect for Resilience with the Family Justice Center		\$ 25,000	\$ 12,500
RiverLink	Emerging Scientists, Vulnerable Communities: Growing Next Generation River Stewards	\$ 24,000	\$ 25,000	\$ 12,500
The Mediation Center	Family Visitation Program	\$ 10,000	\$ 10,000	\$ 8,000
Under One Sky Village Foundation	Bridging Trauma with Mentors for Youth in Foster Care	\$ 10,000	\$ 18,000	\$ 11,700
University of North Carolina at Asheville Foundation, Inc.	UNC Asheville Pre-College Programs		\$ 18,400	\$ 9,200
Western Carolina Medical Society Foundation	Creating Well - Being through Diabetes Management	\$ 24,000	\$ 50,188	\$ 25,094
YMI Cultural Center	Homeownership Services Through the Successful Transitional Program	\$ 20,000	\$ 52,700	\$ 34,255
YTL Training Program	YTL Summer and Advocacy Support		\$ 125,000	\$ 50,000
YWCA of Asheville and Western North Carolina	Getting Ahead	\$ 30,000	\$ 30,000	\$ 24,000
YWCA of Asheville and Western North Carolina	Swim Equity	\$ 20,000	\$ 30,000	\$ 24,000
			Total:	\$ 900,000

**Buncombe County HCCBG and Buncombe County Supplemental Funding Grants
FY2023 Final Authorizations**

Agency	Programs	HCCBG or Buncombe County Supplemental Aging Funds (BCSAF)	Requested	FY2023 Proposed Funding
Mountain Mobility	Transportation	HCCBG	\$500,000	\$500,000
MountainCare	Transportation	HCCBG	\$48,263	\$39,458
Meals on Wheels Asheville/Buncombe	Home Delivered Meals	HCCBG	\$205,000	\$192,237
Council on Aging of Buncombe County	Congregate Nutrition	HCCBG	\$250,000	\$196,584
Council on Aging of Buncombe County	Housing/Home Repair	HCCBG	\$30,000	\$28,318
Mountain Housing Opportunities	Housing/Home Repair	HCCBG	\$60,000	\$60,000
Council on Aging of Buncombe County	Respite	HCCBG	\$8,703	\$6,761
MountainCare	Adult DayHealth	HCCBG	\$135,000	\$114,138
MountainCare	Adult Day Care	HCCBG	\$76,000	\$74,602
MountainCare	Mountain Explorers	HCCBG	\$8,262	\$7,266
Jewish Family Services	Elder Club/Respite	HCCBG	\$15,000	\$14,441
Pisgah Legal	Legal Services	HCCBG	\$70,000	\$70,000
Council on Aging of Buncombe County	In Home Aide	HCCBG/BCSAF	\$578,046	\$538,712
Council on Aging of Buncombe County	Information and Case Assistance	HCCBG	\$200,000	\$142,210
Jewish Family Services	Mental Health Counseling	HCCBG	\$15,000	\$13,618
Land of Sky	Community Health Workers	HCCBG	\$60,380	\$47,627
Memory Care	Caregiver Support	BCSAF	\$75,000	\$68,985
OnTrack	Financial Counseling	BCSAF	\$21,000	\$21,000
Blue Ridge Pride	Generations Plus	BCSAF	\$36,000	\$22,627
MAHEC	Home Based Primary Care	BCSAF	\$60,093	\$50,506
			Total	\$2,209,091

HCCBG Allocation	\$1,709,091.00
BCSAF	\$ 500,000.00
Total Amount to Allocate	\$2,209,091.00

Home and Community Care Block Grant Funding (From the Land of Sky: <http://www.landofsky.org/hccbg.html>)

Established in 1992 under NCGS 143B-181.1(a)(11), the HCCBG was devised to provide a “common funding stream” for a comprehensive and coordinated system of home and community-based services and opportunities for older adults. HCCBG services are provided by local agencies within the community and are available to people ages 60 and older who are socially and economically needy.

HCCBG is administered through the NC Division of Aging and Adult Services and the Area Agency on Aging. It combines federal and state funds with a local match, and it gives county commissioners discretion in budgeting and administering aging funds.

The state and federal estimated allocation of \$1,709,091 is provided directly to Land of Sky for administration and allocation. Each year Buncombe County provides a local match and additional supplemental funds totaling \$500,000 to support the needs of older adults in the community.

**Buncombe County Recreation Services Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Asheville Buncombe Youth Soccer Association	Asheville Buncombe Youth Soccer Community Goals Project	\$ 6,000	\$ 6,000	\$ 6,000
Asheville City Schools Foundation	In Real Life After-School: Expanding Student Opportunities and Supporting Healthy Youth Development	\$ -	\$ 5,992	\$ 5,992
Asheville Tennis Association	Tennis Court Assistance and Programming	\$ 6,000	\$ 5,538	\$ 5,538
Bent Creek Community Park	Accessible Swing	\$ 3,872	\$ 6,000	\$ 6,000
Big Ivy Community Development Club	Big Ivy Basketball	\$ -	\$ 4,175	\$ 4,175
Black Mountain Montessori	BMTM Children’s House playground renovation	\$ -	\$ 6,000	\$ 6,000
Bountiful Cities	Community Gardens Event Equipment	\$ 3,680	\$ 5,826	\$ 5,826
Catalyst Sports	Get Off The Pavement: Catalyst Sports Adaptive Mountain Biking Program	\$ -	\$ 5,600	\$ 5,600
Colaborativa La Milpa	Los Arroyos Phase III	\$ 5,997	\$ 6,000	\$ 6,000
Irene Wortham Center	Ceiling Lifts for Adult Day Clients	\$ 4,464	\$ 5,750	\$ 5,750
LEAF Global Arts	Supplies for LEAF Schools & Streets classes and field trips at LEAF Global Arts Experience	\$ 6,000	\$ 6,000	\$ 6,000
OpenDoors of Asheville	Summer Enrichment Camps 2022	\$ 5,900	\$ 6,000	\$ 6,000
River Link	Casting a welcome shadow: A Shade Structure for Southside residents	\$ -	\$ 6,000	\$ 6,000
Sandy Mush Community Center	New Lights for Gym	\$ 5,237	\$ 3,420	\$ 3,420
Shiloh Community Association	Keeping it Dry: New Roofs for the Pavilion & Cobb Bench upgrades to Electric	\$ 6,000	\$ 6,000	\$ 6,000
Swannanoa Community Council	Grovemont Park, Playground, and Outdoor Classroom Enhancement	\$ 6,000	\$ 6,000	\$ 6,000
University of North Carolina at Asheville Foundation, Inc.	UNC Asheville Bulldog SportsFest	\$ -	\$ 6,000	\$ 6,000
YWCA of Asheville and Western North Carolina	Light a Path	\$ -	\$ 6,000	\$ 6,000
			TOTAL:	\$ 102,301

**Buncombe County Affordable Housing Services Program
Fund FY2023 Loan and Grant Authorizations***

Organization Name	Project Name	FY 2023 Funding Request	FY 2022 Funding	FY2023 Proposed Funding	Units
Asheville Area Habitat for Humanity	Emergency Repair Grant - Habitat Home Repair for Low-Income Homeowners (77 Units)	\$470,470	\$205,625	\$275,000	45
Commonwealth Development Corporation of America	Construction Loan - Fairhaven Summit (77 Units)	\$1,250,000	\$0	\$1,000,000	77
LDG	Construction Loan - Monticello Family (168 Units)	\$1,500,000	\$0	\$1,500,000	168
Mountain Housing Opportunities	Emergency Repair Grant - Emergency Home Repair (33 Units)	\$300,000	\$202,943	\$225,000	24
Volunteers of America	Construction Loan - Laurel Wood (104 Units)	\$800,000	\$800,000	\$800,000	104
TOTAL:		\$4,320,470	\$1,208,568	\$3,800,000	418

*Note: Specific award terms, including loan terms and funding requirements, will be recommended by the Affordable Housing Committee and Buncombe County Community Development Division staff.

Sources of Funds	Amount
General Fund	\$2,311,845
FY 22 AHSP Unallocated Moved to FY 23 AHSP	\$440,600
FY 22 AHSP Unallocated Moved to FY 23 AHSP	\$800,000
Existing AHSP Program Income	\$247,555
TOTAL:	\$3,800,000

**Buncombe County Juvenile Crime Prevention Council
FY2023 JCPC Funding Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Buncombe County Justice Services	JCPC Administrative Funds	\$ 15,500	\$ 15,500	\$ 15,500
Buncombe Alternatives	Buncombe County Teen Court	\$ 83,395	\$ 88,850	\$ 88,749
Buncombe Alternatives	Earn and Learn Restitution	\$ 182,105	\$ 198,647	\$ 198,421
Aspire Youth & Family, Inc.	Aspire - Buncombe (Kids at Work + The Connection)	\$ 73,052	\$ 78,746	\$ 78,656
Eliada Homes, Inc.	Eliada Students Training for Advancement	\$ 40,000	\$ 75,000	\$ 69,654
PIVOTPoint WNC	PIVOTPoint WNC	\$ 43,196	\$ 70,636	\$ 70,556
Partners Unlimited, Inc.	Buncombe Structured Day	\$ 31,480	\$ 38,082	\$ 38,039
<p>Note: The total FY2022-2023 JCPC Allocation for Buncombe County is \$644,477. JCPC Proposed Funding for Trinity Place was set for \$84,903 until program announced closure on 5/15/22. The JCPC will have until Dec 31, 2022 to reallocate the remaining \$84,903.</p>			TOTAL:	\$ 559,574

Appendix Q

Capital Improvement Plan

&

Project Summaries





2023

CAPITAL IMPROVEMENT PLAN



BUNCOMBE COUNTY
NORTH CAROLINA

Table of Contents

- Introduction to the Capital Improvement Plan (CIP).....1
 - What Is It?.....1
 - Capital Asset Types1
 - Depreciation2
- Guidelines.....2
 - Statute/Policy2
 - Capital Project Review Team3
 - Submission and Criteria.....3
 - Debt Financing or Pay-Go.....3
- Funding.....4
 - Fund 341 Capital Project Fund4
 - Fund 342 Landfill Capital Projects Fund4
 - Fund 100 General Fund4
 - Greenways4
 - Fund 333 AB Tech Capital Project Fund4
 - Funds 326 Public School Capital Needs Fund and 335 Public School ADM Sales Tax and Lottery Projects.....5
- What’s New in FY20235
 - Timeline for FY23 Capital Project Process.....5
 - Discussion of FY23 Process and Selection6
 - Development of Solid Waste CIP6
 - Comprehensive Facilities Assessment7
 - FY23 Project Descriptions.....7
 - Impacts on Operating Budget8
- FY2023-2027 Capital Improvement Plan10
- Greenways Five-Year Plan11
- Information Technology Projects (General Fund)12
- Solid Waste Enterprise Fund Five Year Capital Improvement Plan13
- Existing Projects [Buncombe County]14
 - FY22 911 Backup Center14
 - FY20 Garren Creek Tower Retrofit.....15
 - Detention Center Cooling Tower Replacement.....16
 - FY20 Fleet and General Services Complex17
 - FY20 Interchange Building18

FY20 Jail Mezzanine Metal Screen Partitions	19
FY20 Parking Lot Improvements Countywide.....	20
FY20 Register of Deeds Building Envelope	21
FY20 Repairs For Libraries	22
FY20 Roof Replacements.....	23
FY20 Soccer Complex Improvements.....	24
FY21 Courthouse Repairs.....	25
FY21 Jail Repairs.....	26
FY21 Solar on Public Facilities	27
FY22 40 Coxe Interior Renovation	28
FY22 Administration Building Envelope Repair.....	29
FY22 BAS System for Detention Center.....	30
FY22 Lake Julian Bathroom Additions.....	31
FY22 New Restroom Facility for Sports Park.....	32
FY22 Planning for Forward Facing Building	33
FY22 Solar Panel Installation Phase 2.....	34
Warren Wilson Pool	35
FY21 Broadband Projects	36
IT Redundant Network Configuration	37
Library Infrastructure	38
Pack Library Fire Suppression System.....	39
FY22 HHS Mobile Unit.....	40
Enka Recreation Destination	41
FY20 Grading and Paving of Old Playground at Lake Julian.....	42
FY20 Shelter at Lake Julian Walking Trail	43
Orchard Street Park.....	44
Cell 7 Engineering.....	45
FY22 Compost Feasibility Study	46
FY22 Floor Trailer for Transfer Station	47
FY22 Landfill Phase 7 C&D.....	48
FY22 MSW Landfill Cell 6 Gas Collection and Control System Expansion.....	49
FY22 Solid Waste Trucks.....	50
Subtitle D Vertical Expansion	51
Greenways	52
Hominy Creek Greenway	52
Reems Creek Greenway	53

Sidewalks - General.....	54
Woodfin Greenway	55
Woodfin Greenway - TDA Grant	56
Existing Projects [Asheville-Buncombe Technical College]	57
AB Tech Workforce Training Center.....	57
Capital Plan Maintenance	58
FY20 Enka Site TCC Roofs.....	59
FY22 Demolition of Vacant Building	60
FY22 Hemlock Stormwater Project	61
Existing Projects [Asheville City Schools]	62
AHS New Classroom Replacement Building - Construction.....	62
AHS New Classroom Replacement Building - Geotech, Inspections, Agency Fees and Owners Contingency	63
AHS Track - Asheville High Fencing.....	64
AHS Track - Asheville High New Track	65
AHS Track - Asheville High Storm Water Drainage	66
Asheville High Arts Bldg HVAC Piping & Abatement.....	67
Asheville High Main Bldg Water and Sewer	68
Herring Elementary School - 2022 SCFC Cycle Campus Wide Projects	69
Montford Retaining Wall Repairs.....	70
Multiple ACS Schools - Safety and Security Concerns	71
Appendix I: Buncombe County Capital Improvement Policy	72
1.0 Purpose	72
2.0 Applicability	72
3.0 Policy.....	72
4.0 Policy Non-Compliance	73
5.0 Audit.....	73
6.0 Definitions	73
Appendix II: Capital Improvement Policy - Standard Operating Procedures.....	74
1.0 Purpose	74
2.0 Specific Procedures.....	74
3.0 References	75
4.0 Definitions	75
Appendix III: Capital Project Request Form (FY23).....	76
Appendix IV: Scoring Criteria and Results.....	77
Appendix V: Full List of Submitted FY23 Capital Project Requests.....	79

Appendix VI: Projects and Maintenance Identified by the Comprehensive Facilities
Assessment80
References82

Introduction to the Capital Improvement Plan (CIP)

What Is It?

A capital project is defined as construction, renovation, or demolition project, or acquisition of land or other assets, valued in excess of \$100,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

The Buncombe County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects that includes estimated project costs and funding sources the County expects to carry out over five years. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets. While major maintenance can result in a capital request of its own, most maintenance and outlay for capital projects is budgeted within the annual operating budget of the department associated with the project. Greenways, due to the potential for large fiscal investment and purchase of property, are included as well.

The enormous fiscal implications and considerable resources invested in capital projects demand a robust plan that is comprehensive yet clear. Identifying the best investments in capital allows the County to anticipate future operating costs, responsibly take on debt, and plan conscientiously.

The CIP is developed annually in conjunction with the budget process to incorporate better long-range planning.

Capital Asset Types

Land

Land is real property that is used in the operations of Buncombe County and has an indefinite useful life (and therefore is not depreciated). In recording the cost of land, not only is the purchase price capitalized, but also any costs that prepare the land for its intended use (included but not limited to legal and title fees, grading, excavation, and demolition of existing structures). Because land has an indefinite useful life, it must be recorded separately from any buildings or equipment associated with it. Land that is held for resale should not be capitalized. Land that is donated should be recorded at its estimated fair value at the time of donation.

Buildings

Buildings are permanent structures used in the operations of Buncombe County and have a defined useful life. In recording the cost of a building, not only is the purchase price capitalized, but also any costs to prepare the building for its intended use (professional services, construction costs, etc.). Buildings that are held for resale should not be capitalized. Buildings that are donated should be recorded at its estimated fair value at the time of donation.

Improvements

Improvements are any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use). Routine maintenance that does not increase the asset's function is not capitalized.

Equipment

Equipment is a broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold. Examples of equipment would include servers, machinery, generators, printers, medical equipment, kitchen equipment, audiovisual equipment, etc.

Vehicles

Vehicles are recorded as capital assets when used in the operations of Buncombe County. Examples of vehicles would include Sheriff Department vehicles, ambulances, vehicles used to visit construction sites for tax or permit purposes, vehicles used to conduct home visits for human services, etc.

Intangible Assets

Intangible assets may be non-financial in nature, but provide future benefits to Buncombe County. Items such as computer software (purchased or internally generated), land use rights of land not owned by Buncombe County, copyrights, etc.

Depreciation

Buncombe County utilizes the straight-line depreciation method of depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000.00 and has a useful life of 60 months the allocation of depreciation will be \$1,000.00 per month.

Buncombe County uses the following schedule for determining the useful life of a capital asset.

Asset Type	Useful Life
Land	Not Applicable
Land Improvements	240 months
Buildings	360 months
Building Improvements	240 months
Equipment	120 months
Computer/Electronic	60 months
Vehicles	
New	60 months
Used	36 months
Sheriff Vehicles	36 months

Guidelines

Statute/Policy

The Local Government Budget and Fiscal Control Act - Subchapter III of North Carolina General Statutes Chapter 159 - largely governs Capital Projects for government entities in North Carolina and defines "capital project" as "a project financed in whole or in part by the proceeds of bonds or notes or debt instruments or a project involving the construction or acquisition of a capital asset."

Per N.C.G.S. 159-11(d), the local government "shall include in the budget a proposed financial plan for each intragovernmental service fund . . . and information concerning capital projects and grant projects authorized or to be authorized by project ordinances."

Per N.C.G.S. 159-26(b)(8), local governments are required to establish and maintain “a ledger or group of accounts in which to record the details relating to the general fixed assets of the unit or public authority” in its accounting system.

Buncombe County first adopted a Capital Improvement Policy in 1996 and this was most recently amended and presented to the Board of Commissioners for approval in 2020. This policy, along with its procedures, are found in Appendices I and II of this document.

Capital Project Review Team

For FY23 development, the Capital Project Review Team consisted of the two Assistant County Managers, the Budget Director, the Finance Director, and the General Services Director. Other departments that saw representation this year included the Planning Department and Strategic Partnerships. The Budget Department facilitated meetings and discussion. Selection of the members of this team aligned with the Capital Improvement Policy as well as with the intent to bring a variety of expertise and perspective.

Submission and Criteria

Submitters were required to attend training to ensure proper documentation for each request. Submission of capital project requests for FY23 was open to all departments with a request deadline in mid-November. Projects were submitted using Workday, our enterprise resource planning software, through a universal submission form (see Appendix III). New this year in the process was the addition of the General Services team in the submission approval process. Any submissions that would require construction or property acquisition needed to be approved by General Services before being reviewed by the Capital Review Team. The Budget Department collated and distributed project submissions to the Capital Project Review Team.

The Review Team reviewed the criteria established from the prior year per Government Finance Officers Association (GFOA) best practice and found that it was acceptable for use this year without changes. These criteria can be found in detail in Appendix IV of this document.

Debt Financing or Pay-Go

Buncombe County’s debt policy states “The County shall consider pay-as-you-go financing (also known as cash or Pay-Go financing) by using current resources, such as current tax dollars or accumulated reserves, for projects appropriate for this type of financing.” The Finance Office supports funding smaller capital expenditures (less than \$500,000) or that have a shorter useful life (less than 10 years) via Pay-Go while debt financing larger expenditures and those that have a longer useful life. There are some exceptions, such as vehicles, but this guidance will prevail for most decisions.

The County’s fund balance policy states that “any unreserved, undesignated fund balance above twenty percent (20%) will be transferred to the County Capital Projects Fund.” At year end FY21, this resulted in a transfer of \$15.2 million to the Capital Project Fund. New FY23 projects that would have resulted in a pay-go transfer from the General Fund will be funded by this transfer in FY23.

Funding

Fund 341 Capital Project Fund

This fund accounts for capital asset construction or acquisition from general government resources and financing. Assets constructed or acquired through this fund will be owned by the County.

Fund 342 Landfill Capital Projects Fund

This fund was created to account for the capital projects associated with the solid waste program.

Fund 100 General Fund

The General Fund is the chief operating fund of Buncombe County. Operating expenditures that support or contribute to capital projects and are generally recurring, such as maintenance or staffing, will be budgeted in this fund. Vehicle purchases will also be budgeted in the General Fund.

Greenways

Buncombe County Recreation Services, in collaboration with several other entities, developed a Greenways Master Plan in 2012 to guide the development of greenways and trails in Buncombe County.

“A greenway is defined as a course for pedestrian and bicyclist use through linear open space, oftentimes along a natural corridor, river, or stream. The Plan identifies 102 miles of proposed greenway corridors in Buncombe County. Greenways should not be planned or built unless we also consider how they are to be designed, funded, operated, and maintained. A countywide greenways system represents the County’s first modern foray into constructing and maintaining linear infrastructure, as common public facilities such as sewer systems, water lines, and roads are under the management of other government agencies.” (Master Plan, 2012)

Funding of greenways is often supported by grants with a required upfront match by the County. Current partners include the NC Department of Transportation (NCDOT), the Tourism Development Authority (TDA), and municipalities within the County.

With the County’s fiscal commitment to existing Greenways projects completed and no new projects established, new greenway funding was withheld for FY23. A Greenways Master Plan is currently slated on the CIP for FY25.

Fund 333 AB Tech Capital Project Fund

This fund is used to account for capital improvements to Asheville-Buncombe Technical Community College (AB Tech). Sales tax and installment obligations are used to finance these projects. Once completed, these assets will be capitalized by AB Tech.

In March 2019, the County and AB Tech signed a Memorandum of Understanding (MOU) to create a Joint Capital Advisory Committee to review and prioritize capital funding requests from the community college and to define the use of Article 46 sales tax dollars.

The AB Tech Capital Project Fund accounts for revenues intended for use on capital projects benefiting AB Tech Community College.

By authority of Article 46 of Chapter 105 of the North Carolina General Statutes and following a majority vote of an advisory referendum in the November 2011 elections, the

Buncombe County Board of Commissioners adopted a resolution in December 2011 to levy a local sales and use tax at a rate of one-quarter percent (.25%) to be used exclusively for the stated capital improvement needs of the community college. For this purpose, the County has created a fund to manage the collections and related capital projects and debt service expenditures. In June 2017 the Buncombe County Board of Commissioners adopted a resolution to expand the use of the sales and use tax to include major maintenance and operational needs of the community college. As required by SL 2020-9, this set-aside will sunset in 2027. All capital assets from this funding source will become the property of the community college and be reflected on their financial statements once completed.

Funds 326 Public School Capital Needs Fund and 335 Public School ADM Sales Tax and Lottery Projects

In 1983, the General Assembly passed S.L. 1983-534 and S.L. 1983-134. This legislation created the Buncombe School Capital Fund Commission. Per SL 2016-19, “the Commission shall consider the capital needs of both the Buncombe County School System and the Asheville City School System, prioritize those needs, and recommend projects to be funded from the Public School Capital Needs Fund to the board of county commissioners based on the priority of needs determined.”

Fund 326 accounts for construction related to local public schools with 50% of the Article 39 sales tax collected. Sales tax, general obligation bonds, and installment obligations are used to finance these projects. Once constructed, the assets will be capitalized by the local school units.

Fund 335 accounts for major capital maintenance projects for local public schools with Article 40/42 sales tax and lottery funds. Once constructed, the assets will be capitalized by the local school units. The 40/42 funds are direct passthrough so those projects are not established in the fund. Lottery projects are established by ordinance.

What’s New in FY2023

Timeline for FY23 Capital Project Process

The Capital Project Review timeline was as follows:

Date	Activity
Aug. 16, 2021	Kickoff of Capital Process Review
Aug. 24 - Sept. 1, 2021	Training for Capital Project Submission
August 27, 2021	Opening Date for Capital Project Requests
November 5, 2021	Last Day for Departments to consult with General Services to build Project Request
November 19, 2021	Last Day for Departments to Submit Capital Project Requests
November 30, 2021	Initial Capital Review Team Meeting for FY23 Requests
December 6 & 16, 2021	Department Presentations of Requests to Capital Review Team
January 3, 2022	Capital Review Team Recommendation Meeting
January 21, 2022	Budget/Finance Meeting to determine Capital Project Funding
February 2, 2022	Recommendations Made to County Manager

Discussion of FY23 Process and Selection

Capital Project Requests were submitted in November 2021 with 15 projects asking for a start date in FY23, nine projects requesting to begin in FY24, four in FY25, two in FY26, and two in FY27. The list of submitted FY23 projects is located in Appendix V.

Initially, the Capital Review Team recommended seven projects to the County Manager for inclusion in the FY23 budget and she concurred:

Department	Project
Emergency Services	Public Safety Training Center Generator Emergency Medical Services (EMS) Base Construction
General Services	Library Renovation and Repair Facility Assessment Renovation
Recreation Services	Recreation Services Master Plan
Sustainability	Electric Vehicle Charging Infrastructure Solar on Schools and Public Buildings

Prior to budget adoption, the Public Safety Training Center generator was identified as a purchase that could be made with Public Health funding and was removed from the list of FY23 projects.

A parallel process exists for Information Technology (IT) projects above \$5,000. All IT project requests were evaluated by the IT Governance Committee (ITGC) comprised of ten members from the County Management Team. The ITGC scored each project based upon the criteria of Strategic Alignment, Internal Efficiency, Operational Necessity, Program Effectiveness, Cost-Effectiveness, and Chance of Success.

Items approved for the FY23 budget were as follows:

Department	Project
Countywide	Continuity of Operations Planning (COOP) System and Services
Communications and Public Engagement (CAPE)	200 College St Media Room Upgrades
Finance	Debt Lease / GASB
General Services (Fleet)	Vehicle and Fleet Management
Health and Human Services (Environmental Health)	Food and Lodging Inspections
Human Resources	Workday Learning Module
Recreation Services	Rec Services Management

Development of Solid Waste CIP

Last year, the Solid Waste Director worked with the Budget Department to develop a long-term CIP.

Projects approved for the FY23 cycle were:

- GPS System for Landfill Equipment
- Stormwater Ditch Establishment
- Service Truck
- Condensate Pump (Replace Cells 1-5)
- Improvements to Landfill Site
- Paving for Transfer Station

This CIP reflects estimated debt payments per year as opposed to total expenditures per project in the first year.

Comprehensive Facilities Assessment

The County contracted in FY21 for a comprehensive study of our County facilities to plan for and reduce maintenance costs, avoid leasing costs, and find the best use of space for providing customer service. This has yielded a 15-year plan for upgrading facilities and moving departments to where they can most effectively deliver services and make the best use of our buildings. General Services has submitted future year placeholders for annual capital projects related to Facility Renovation and Library Renovation based on the plan yielded by the assessment. More information is available in Appendix VI.

FY23 Project Descriptions

FY23 EMS Base Construction (Emergency Services) - Buncombe County EMS is in need of expanding ambulance services in the County due to the increased demand and growing County population. In order to meet this need, additional EMS stations will need to be constructed. Stations need to be placed in areas where EMS data show high call volume as well as areas that have extended response times from the nearest current EMS station. The goal is to provide EMS response to medical emergencies within 8 minutes and 59 seconds, 90% of the time. In order to reach this goal, additional units are needed to be placed in stations that are in the correct areas.

FY23 Library Renovation and Repair (General Services) - Repair, maintenance, and renovation items identified during the Library Facility Assessment completed by CPL Architecture. Keeping our facilities in top operating condition is a priority for our strategic focus.

FY23 Facility Assessment Renovation (General Services) - Repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture. Keeping our facilities in top operating condition allows citizens to receive services required while protecting County assets.

FY23 Recreation Services Master Plan (General Services) - A full assessment of our parks will give us a clear roadmap of how to address any safety concerns and ADA non-compliance. It will also give us a clear schedule of improvements to our facilities and work in conjunction with the Comprehensive Plan to identify gaps and future locations for parks and amenities

FY23 Electric Vehicle (EV) Charging Infrastructure (Sustainability) - Fleet electrification will serve as a critical component in accomplishing the County's strategic goal of reducing greenhouse gas emissions and reaching the County's internal 100% renewable energy goal by 2030. Vehicle fuels currently make up over 25% of the overall direct GHG emissions from

the County. Fleet electrification will eliminate tailpipe emissions, reduce reliance on variable fuel prices and reduce operational and maintenance cost. This process requires the procurement of zero emissions vehicles (a BOC supported policy) and the installation of the infrastructure necessary to regularly charge those vehicles. It is anticipated that several new EVs to be incorporated into the County fleet as soon as next year. Each of these vehicles will potentially need a dedicated charging location (could potentially be a shared location at a later date). Costs per installation can vary widely depending on the complexity of the location and existing electrical infrastructure. Average costs per station have been approximately \$10,000 to date, with some costing as much as \$16,000. It is anticipated that at least 10 new stations could be installed during this project.

FY23 Solar on Schools and Public Buildings (Sustainability) - In October of 2021, BC Commissioners adopted a resolution to assess the feasibility of solar on all schools in the County with the intent of installing solar on all feasible options no later than 2025. This resolution is intended to assist the County in reaching its long-term goals for 100% Renewable energy as well as result in significant energy cost savings over the life of the systems.

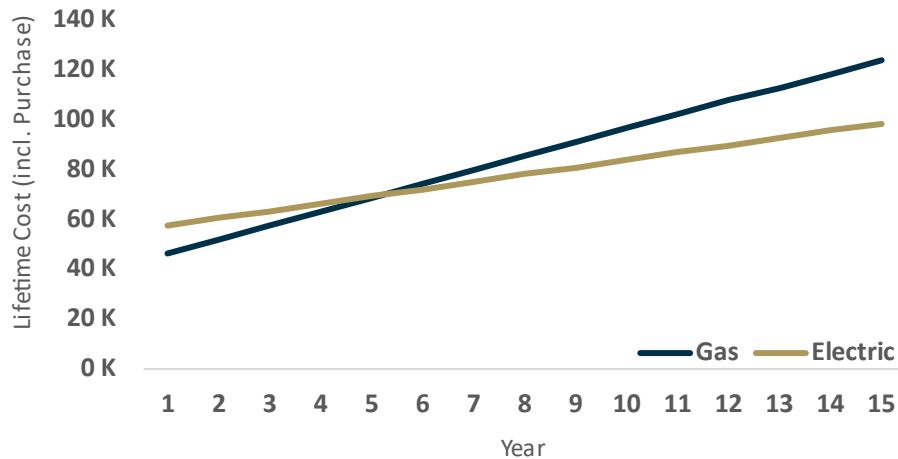
Impacts on Operating Budget

During the project submission process, project submitters are asked to estimate operating costs for additional personnel, utilities, maintenance, and/or other operating costs related to their submission. Of the projects identified for inclusion in FY23, the following operating impacts were identified:

FY23 Electric Vehicle (EV) Charging Infrastructure - The installation of EV infrastructure primarily affects operating costs by increasing electricity usage while decreasing fuel purchases and allowing the organization to better accommodate a growing EV fleet. Overall, EVs have a proven lower cost of ownership due to reduced fuel costs and fewer maintenance requirements (no oil changes, tune ups, or regular engine maintenance). Vehicle replacement costs will likely increase slightly as, currently, EVs generally cost more to purchase than gas-powered vehicles. Overall, electricity costs should not escalate as quickly as fuel costs, particularly in the current market.

Here is an example can be pulled from a [Department of Energy](#) tool that compares vehicle models. A comparison between the Ford F-150 4WD against the F-150 Lightning at a given mileage estimates that the electric vehicle is about 27% of estimated annual fuel cost and 64% of estimated annual operating cost. By Year 5, lifetime costs are roughly equivalent and by Year 10, the electric vehicle has produced about \$10,000 in savings.

Comparison of F-150 Models



FY23 Facility Assessment Renovation - Keeping facilities in excellent operating condition reduces expenses that could arise without proper and preventative maintenance. The ability to estimate operational costs are limited at this time as projects may vary and most work is related to repair and maintenance. Overall, extending the life of existing County assets is preferable to new construction in the current economic climate.

FY23 Library Renovation and Repair - Keeping facilities in excellent operating condition reduces expenses that could arise without proper maintenance. Repairing deficiencies and upgrading building systems will reduce avoidable costs while making the facility more efficient. At this time, the Library Renovation project stands for several potential library projects, but the exact project has not yet been selected. Therefore, a specific operating cost impact can be calculated.

FY23 Solar on Schools and Public Buildings - Since the Board of Education is a separate entity with its own elected board, Buncombe County won't see savings in energy costs. However, the Board of Commissioners has asked the Board of Education that energy savings should be realized to help fund other educational needs of the district and lower the County's contribution for such operational costs.

Currently, estimates for the savings in the first year of operations averages nearly \$36,000 per site, with up to 5 sites in consideration. Average net lifetime savings per site totals almost \$900,000.

FY23 EMS Base Construction - Annually, the cost to operate a building of this size is estimated to range from around \$32,000 to around \$36,000 due to utilities, other operating costs, and maintenance needs. Additional units will likely be needed to run ambulance service, but the number is undetermined at this time. However, the estimated cost of one unit running 24/7 service is around \$670,000, not including the purchase of a new ambulance.

The Budget Department works closely with departments during the budget cycle to ensure that operating costs are identified and more reasonably aligned with project submissions.

FY2023-2027 Capital Improvement Plan

Department/Project	FY23	FY24	FY25	FY26	FY27	Future FY	Funding Source
Elections							
FY24 Elections Services Complex		\$17,751,479					Debt Finance
FY25 Voting System Replacement			\$1,090,000				TBD
Emergency Services							
FY23 Emergency Services Base Construction	\$7,250,000						Debt Finance
FY24 Garage & Warehouse Improvements		\$920,000					TBD
FY24 Public Safety Training Center Improvements		\$140,000					TBD
FY24 VHF Radio System		\$600,000					TBD
General Services							
Comprehensive Facility Assessment Renovation	\$4,007,281	\$15,146,757	\$3,177,456	\$2,835,439	\$1,947,312	\$132,864,223	Debt Finance
Library Facility Assessment Renovation and Repair	\$921,746	\$334,713	\$655,031	\$827,365	\$3,309,171	\$84,402,260	Capital Fund Transfer
Soccer Complex Improvements (Second Installment)		\$165,540					Pay-Go
FY24 Storage Facility		\$12,845,703					Debt Finance
Detention Center Facility Assessment Renovation & Repair		\$440,510				\$16,101,842	TBD
Governing Body							
I-26 Infrastructure Project - Multimodal Design Elements						\$1,000,000	TBD
Information Technology							
Public Safety Interoperability Information Systems Replacement		\$5,000,000					Debt Finance
Public Safety Radio System Replacement		\$12,200,000					Debt Finance
Recreation Services							
FY23 Recreation Services Master Plan	\$200,000						Capital Fund Transfer
FY25 Greenways Master Plan			\$100,000				Pay-Go
Sustainability							
FY23 Solar on Schools and Public Buildings	\$4,000,000	\$4,000,000	\$4,000,000				TBD
FY23 Electric Vehicle Charging Infrastructure	\$115,000						Capital Fund Transfer
Solar Panel Installation Placeholder				\$400,000	\$400,000	\$400,000	TBD
Capital Projects Fund TOTAL	\$16,494,027	\$69,544,702	\$9,022,487	\$4,062,804	\$5,656,483	\$234,768,325	

Greenways Five-Year Plan

Greenways	FY23	FY24	FY25	FY26	FY27	Future FY	Funding Source
Sidewalks	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		Pay-Go
Future Greenways	\$ -	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000		Pay-Go
Hominy Creek Greenway						\$ 80,000	Pay-Go
Total	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 80,000	

Information Technology Projects (General Fund)

Department/Project	FY23	FY24	FY25	Funding Source
CAPE				
200 College St Media Room	\$195,000			General Fund
Content Management System			\$250,000	General Fund
Countywide				
COOP System and Services	\$130,000			General Fund
Emergency Services				
Web EOC		\$100,000		General Fund
CPR Alerting			\$25,000	
Finance				
Debt Lease/GASB	\$13,000			
Cobblestone DocuSign Adapter		\$20,000		General Fund
Cobblestone Document Collaboration		\$14,500		General Fund
Governing Body				
Agenda and Meeting Management Software		\$36,000		General Fund
General Services				
Vehicle and Fleet Management	\$140,000			General Fund
Facility Management		\$55,000		General Fund
HHS				
Food and Lodging	\$80,000			General Fund
Human Resources				
Workday Learning Module	\$80,000			General Fund
Compliance Training Service		\$35,000		General Fund
HR Ticketing System			\$30,000	
Library				
Library Doors Camera System		\$35,000		General Fund
Mobile Library App		\$20,000		General Fund
Print Release Terminals			\$70,000	General Fund
Recreation Services				
Rec Services Management	\$20,000			General Fund
Tax Assessment				
Combined Personal and Real Property Assessment		\$175,000		General Fund
Total	\$658,000	\$490,500	\$375,000	

Solid Waste Enterprise Fund Five Year Capital Improvement Plan

Solid Waste Capital	FY23	FY24	FY25	FY26	FY27	Pay-Go/Debt	Total
Planning							
Paving for Transfer Station	\$ 100,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 100,000
MSW Cells 1-5 Gas Collection and Control Improvements	\$ -	\$ 450,000	\$ -	\$ -	\$ -	Pay-Go	\$ 450,000
Paving Overlay	\$ -	\$ 250,000	\$ -	\$ -	\$ -	Pay-Go	\$ 250,000
Landfill Gas to Energy New Generator, Skid, and Equipment	\$ -	\$ -	\$ 449,254	\$ 449,254	\$ 449,254	Debt	\$ 1,347,762
Engineering							
Borrow Investigation and Area Development	\$ -	\$ 300,000	\$ -	\$ -	\$ -	Pay-Go	\$ 300,000
Construction							
Landfill Engineering Cell 7 MSW Construction (FY22)	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	Debt	\$ 10,834,179
Landfill Phase 7 C&D (FY22)	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	Debt	\$ 1,444,557
Stormwater Ditch Establishment - Landfill	\$ 175,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 175,000
Landfill Phase 8 C&D	\$ -	\$ -	\$ -	\$ 345,640	\$ 345,640	Debt	\$ 691,280
Equipment							
Service Truck	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 150,000
Improvements to Landfill Site	\$ 130,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 130,000
Condensate Pump Replacement Cells 1-5	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 150,000
GPS System for Landfill Equipment	\$ 230,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 230,000
Landfill Inbound Weight Scale Replacement	\$ -	\$ 70,000	\$ -	\$ -	\$ -	Pay-Go	\$ 70,000
New Walking Floor Trailers (3 @ \$100K) - Replacement Process	\$ -	\$ 300,000	\$ -	\$ -	\$ -	Pay-Go	\$ 300,000
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ 200,000	\$ -	\$ -	Pay-Go	\$ 200,000
Electric EVB Roll Off Truck	\$ -	\$ -	\$ 175,000	\$ -	\$ -	Pay-Go	\$ 175,000
Landfill Gas to Energy Engine Longblock Rebuild	\$ -	\$ -	\$ 115,487	\$ 115,487	\$ 115,487	Debt	\$ 346,462
Outbound Scale Replacement	\$ -	\$ -	\$ 70,000	\$ -	\$ -	Pay-Go	\$ 70,000
New Bulldozer	\$ -	\$ -	\$ 300,000	\$ -	\$ -	Pay-Go	\$ 300,000
Tipping Floor Repairs	\$ -	\$ -	\$ 250,000	\$ -	\$ -	Pay-Go	\$ 250,000
Leachate Evaporator	\$ -	\$ -	\$ -	\$ 345,640	\$ 345,640	Debt	\$ 691,279
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ -	\$ 200,000	\$ -	Pay-Go	\$ 200,000
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ -	\$ -	\$ 200,000	Pay-Go	\$ 200,000
Total	\$ 3,390,747	\$ 3,825,747	\$ 4,015,489	\$ 3,911,768	\$ 3,911,768		\$ 19,055,519

Existing Projects [Buncombe County]

Project summaries for projects approved by the Board and either in progress or yet to be started will be found in the following pages. These are projects actively managed by Buncombe County and do not include Capital Projects that are funded by passthrough dollars with no active project management responsibility for the County. (Such projects include Buncombe County Schools projects and Lottery-funded projects.)

Projects are listed in order by department. Department entries include the Project Name, Fund, Project Manager(s), and description, as well as the total budget and the percentage of the budget expended through June 30, 2022. Pictures or renderings are provided where appropriate and available.

FY22 911 Backup Center

Department	911 Operations
Fund	911 Fund (Fund 223)
Description	Setting up a backup center for 911 in the event that we are no longer able to use the Asheville City Municipal Building.
<i>Project Manager</i>	Brooke Hazlett, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$700,000
<i>% Budget Used</i>	0%

FY20 Garren Creek Tower Retrofit

Department	Emergency Services
Fund	Capital Projects Fund (Fund 341)
Description	Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. This project is to implement a solution for the lack of radio coverage in the Garren Creek Volunteer Fire District and other surrounding areas.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$1,000,000
<i>% Budget Used</i>	71%



Detention Center Cooling Tower Replacement

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to replace the cooling tower that serves the north tower of the Detention Facility. The unit is at the end of its life cycle and has developed several leaks in the recent past that waste water and result in air conditioning interruption.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$376,940
<i>% Budget Used</i>	4%

FY20 Fleet and General Services Complex

Department General Services
Fund Capital Projects Fund (Fund 341)
Description Project will provide a new Fleet Services Complex located on County property to service and maintain the approximately four hundred vehicle County fleet. Complex will provide up-to-date facility to respond to the demand of additional vehicles added to the fleet in the past few years.

Project Manager Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 6/18/2020

Budget \$8,380,000

% Budget Used 7%



FY20 Interchange Building

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to make three major repairs to the Interchange building located at 59 Woodfin Place. First, we will be replacing all of the windows in the facility. This would include a lead paint abatement on the wood structure around the windows that would allow them to be removed. Second, we will be replacing all of the fan coil HVAC units on the first floor of the facility. Lastly, we will re-paint all exterior surfaces of the facility.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$468,641
<i>% Budget Used</i>	0%

FY20 Jail Mezzanine Metal Screen Partitions

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to install metal screen partitions to prevent falls and intentional jumping from the upper levels of the housing units at the Detention Center. At least ten incidents have occurred to make this project high on the priority list. This project will include one male pod and one female pod.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$318,000
<i>% Budget Used</i>	0%

FY20 Parking Lot Improvements Countywide

Department General Services
Fund Capital Projects Fund (Fund 341)
Description Multiple parking areas around County owned facilities are in need of repair. Areas included in this request are public and community parking lots including parks, pools, libraries and high traffic county buildings. Locations included are the highest priority in need of repair. Included is one new construction project at South Buncombe Library.

Project Manager Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 7/1/2019

Budget \$946,523

% Budget Used 4%



FY20 Register of Deeds Building Envelope

Department General Services
Fund Capital Projects Fund (Fund 341)
Description This project would replace the roof, replace the lower floor windows, tuck point failed masonry joints, and replace all exterior sealant joints at the Register of Deeds Building located at 205 College Street. We have had several instances of water intrusion at this facility which were related to a failed component that this would address.

Project Manager Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 7/1/2019

Budget \$560,475

% Budget Used 8%



FY20 Repairs For Libraries

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project makes repairs to multiple library facilities. First, we would replace the chiller at Pack Memorial Library. The chiller is at the end of its life cycle, utilizes an old refrigerant technology and needs replacing. A new, more energy efficient unit will be installed so there will be a savings on utility costs as well. Second, we would make repairs to the exterior of Fairview Library. Work at this location will include: window replacement, exterior painting and staining, fascia replacement and gutter/downspout replacement. Lastly, we would clean, paint and stain the exterior of the North Branch Library on Merrimon Avenue. Outdated HVAC units at Leicester Library will be replaced.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$366,978
<i>% Budget Used</i>	57%

FY20 Roof Replacements

Department General Services
Fund Capital Projects Fund (Fund 341)
Description The roof systems at 94 Coxe Avenue and the West Asheville Branch Library are at the end of their life cycles and have developed leaks in the recent past. 94 Coxe Avenue also has a section of guttering that needs replacing as well. West Asheville Library has metal coping around the exterior of the building that needs to be replaced as it is rusting which will lead to leaks as well as being cosmetically unappealing.

Project Manager Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 7/1/2019

Budget \$466,900

% Budget Used 86%



FY20 Soccer Complex Improvements

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	To improve the roadways, parking, and sidewalks of the Enka Soccer Complex. Greenway expansion has and will continue to increase traffic and use of this County Park.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$155,608
<i>% Budget Used</i>	0%

FY21 Courthouse Repairs

Department General Services
Fund Capital Projects Fund (Fund 341)
Description Replace chilled water piping in the Courthouse

Project Manager Ronald Lunsford, Scott Metcalf

Project Status Not Started

Start Date 7/1/2020

Budget \$596,239

% Budget Used 2%

FY21 Jail Repairs

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Showers floor replacement for multiple pods due to potential health and safety concerns., Slider/door repair and replacement to address aging equipment for required security.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2020
<i>Budget</i>	\$786,358
<i>% Budget Used</i>	0%

FY21 Solar on Public Facilities

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The County is installing 14 solar projects on County facilities as well as overseeing contracting for 26 other solar projects on schools and community college property.
<i>Project Manager</i>	Jeremiah Leroy, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	8/4/2020
<i>Budget</i>	\$10,592,728
<i>% Budget Used</i>	91%



FY22 40 Coxe Interior Renovation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be to renovate some interior spaces at 40 Coxe Avenue to facilitate moving the majority of Health and Human Services divisions into that building.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$1,213,615
<i>% Budget Used</i>	9%

FY22 Administration Building Envelope Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Repair envelope and original construction deficiencies discovered in preliminary analysis and repair of building exterior. Preliminary analysis discovered flashing was not installed or installed improperly during original construction of building.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$2,458,869
<i>% Budget Used</i>	0%

FY22 BAS System for Detention Center

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The Building Automation System at the Detention Center has many components that are becoming obsolete and parts are becoming not available. This project will be to design a replacement system to modernize the BAS at that location.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$174,052
<i>% Budget Used</i>	0%

FY22 Lake Julian Bathroom Additions

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be to replace some restroom facilities at Lake Julian Park. The current restrooms there now are not ADA compliant and outdated. New facilities will be up to modern code and easier to maintain.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$674,160
<i>% Budget Used</i>	0%

FY22 New Restroom Facility for Sports Park

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to add a restroom near the entrance to the park at the field and garden area there. There is no sewer utility at that location so there will be some expense to facilitate getting to sanitary sewer provided by Metropolitan Sewerage District (MSD).
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$159,000
<i>% Budget Used</i>	61%

FY22 Planning for Forward Facing Building

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be advanced planning to transform 35 Woodfin Street into a building for forward-facing departments. Departments will include, Permits and Inspections, Planning, Tax, Register of Deeds, etc
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$200,000
<i>% Budget Used</i>	97%

FY22 Solar Panel Installation Phase 2

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Installation of solar photovoltaic systems on East Asheville Library and the PSTC Firing Range
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$400,000
<i>% Budget Used</i>	84%

Warren Wilson Pool

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Pledge to provide Warren Wilson College with funding for pool rebuild. Contingent upon project completion.
<i>Project Manager</i>	Mike Mace, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$300,000
<i>% Budget Used</i>	0%

FY21 Broadband Projects

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	Buncombe County is partnering with state and local agencies to identify internet service providers who are willing to bring service to areas of the County that lack internet access. This effort supports the following strategic goals:, Educated & Capable Community: by ensuring students have access to educational resources. Vibrant Economy: by supporting businesses in need of internet resources., Resident Well-Being: by providing citizens with access to community resources and information on available services.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	9/15/2020
<i>Budget</i>	\$200,442
<i>% Budget Used</i>	35%

IT Redundant Network Configuration

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	At this time, all internet traffic goes through Interchange. To eliminate a single point of failure, we need to implement redundant internet network access via the EOC data center.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	8/2/2016
<i>Budget</i>	\$1,000,000
<i>% Budget Used</i>	96%

Library Infrastructure

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	This project has 2 components: implementing wireless infrastructure at all branches to move away from Charter WiFi and installation of security cameras at all cameras to support a consistent security profile at every branch.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	12/4/2018
<i>Budget</i>	\$140,085
<i>% Budget Used</i>	100%

Pack Library Fire Suppression System

Department Library
Fund Capital Projects Fund (Fund 341)
Description The North Carolina Room located on the lower level of Pack Memorial Library is a location that contains documents that are significant to the history of the state. This project would be to remove the "wet" fire suppression system in this area that uses water to extinguish a fire. We would replace the system with a "dry" system that uses a chemical to extinguish a fire that would not damage any documents should it be deployed.

Project Manager Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 2/21/2019

Budget \$233,439

% Budget Used 100%



FY22 HHS Mobile Unit

Department Public Health

Fund General Fund (Fund 100)

Description Purchase of a mobile vehicle or trailer to take services outside of our building and into the County, focusing on under-resourced areas. The services to be provided through this unit include vaccinations and immunizations, food assistance and Medicaid enrollment/recertification, WIC, immunizations, testing for sexually transmitted and blood-borne infections, preconception wellness, family planning, cancer screening, and health promotion/education. Fuel and maintenance will be ongoing operating expenses.

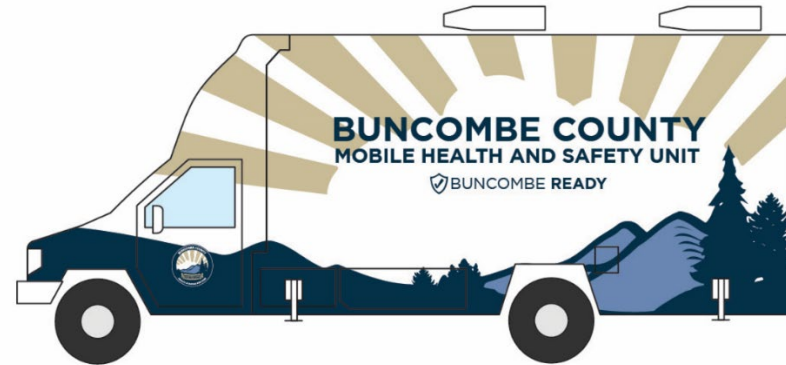
Project Manager Stacie Saunders

Project Status In Progress

Start Date 7/1/2021

Budget \$184,300

% Budget Used 95%



Enka Recreation Destination

Department	Recreation Services
Fund	Grant Projects Fund (Fund 327)
Description	Sports Park Improvements and Expansion, Bob Lewis Ballpark Improvements, Enka Heritage Trail , Details - 3 Synthetic Turf Fields and Lighting, Field Lighting/Bob Lewis Park, Dog Park and Picnic Pavilion with Restrooms, 2 Miles of Greenway.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$12,734,226
<i>% Budget Used</i>	58%

FY20 Grading and Paving of Old Playground at Lake Julian

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	<p>Parking is a premium at the park so when the old playground is removed, it will be graded and paved to add capacity. The location of the old playground is currently situated in an area that is adjacent to existing parking and is in an ideal location to add additional paved parking. This price will be to remove the existing playground and fencing, grade the site, pave it with asphalt, and line it for new parking spaces. Removing the old playground will eliminate hazards that and old playground made out of wood presents. When the new playground was added the need for the old one disappeared. The area that the old playground occupies is in an area that is located perfectly to convert into parking. Parking is a at premium at Lake Julian Park and with the increases in visitation is in short supply. The addition of parking spaces that this project will provide are badly needed. Additionally, new parking will create opportunities for larger revenue producing events and strategic partnerships.</p>
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$180,000
<i>% Budget Used</i>	0%

FY20 Shelter at Lake Julian Walking Trail

Department Recreation Services
Fund Capital Projects Fund (Fund 341)
Description Intended closed shelter at Walking Trail for programming and gatherings. Initial budget estimate is too low for the project scope and the project scope and budget are currently being reconsidered for a presentation to the Board of Commissioners.



Project Manager Adam Zinke, Allison Dains, Matt Dixon

Project Status Not Started

Start Date 7/1/2019

Budget \$180,000

% Budget Used 0%



Orchard Street Park

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	This project was brought to the Board of Commissioners by Commissioner Belcher. The park resides in his district. This budget is the first phase of the project.
<i>Project Manager</i>	Allison Dains
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$150,000
<i>% Budget Used</i>	0%

Cell 7 Engineering

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Engineering analysis of Cell 7 landfill expansion ongoing
<i>Project Manager</i>	Kristy Smith
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2020
<i>Budget</i>	\$13,555,691
<i>% Budget Used</i>	99%



FY22 Compost Feasibility Study

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Determine feasibility and options for compost and waste diversion programs in County
<i>Project Manager</i>	Kristy Smith
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$100,000
<i>% Budget Used</i>	93%

FY22 Floor Trailer for Transfer Station

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Replacing the walking floor trailers at the transfer station due to wear and tear we anticipate a 5-year replacement cycle for these assets.
<i>Project Manager</i>	Kristy Smith
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$100,000
<i>% Budget Used</i>	99%

FY22 Landfill Phase 7 C&D

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Expanding C&D landfill works to divert material from MSW landfill and increases life of active MSW landfill
<i>Project Manager</i>	Kristy Smith
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$1,800,000
<i>% Budget Used</i>	96%

FY22 MSW Landfill Cell 6 Gas Collection and Control System Expansion

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Expand gas collection infrastructure in cell 6 of the MSW landfill
<i>Project Manager</i>	Kristy Smith
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$350,000
<i>% Budget Used</i>	0%

FY22 Solid Waste Trucks

Department Solid Waste
Fund Solid Waste Capital Projects Fund (Fund 342)
Description Purchase of 6 semi-trucks for transfer station.

Project Manager Dane Pedersen

Project Status In Progress

Start Date 7/1/2021

Budget \$845,000

% Budget Used 72%

Subtitle D Vertical Expansion

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Ongoing expenditures necessary to accommodate side slope vertical expansion of MSW landfill. Anticipating this project to be complete mid FY22.
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	In Progress
<i>Start Date</i>	4/7/2015
<i>Budget</i>	\$827,805
<i>% Budget Used</i>	98%

Greenways

Hominy Creek Greenway

Department Recreation Services
Fund Capital Projects Fund (Fund 341)
Description Funding to match \$320K Federal Highway Administration Surface Transportation Block Grant. This will cover the design of the greenway from Hominy Creek Park to the NC Farmer's Market.

Project Manager Allison Dains

Project Status Not Started

Start Date 7/1/2018

Budget \$80,000

% Budget Used 0%



Reems Creek Greenway

Department Recreation Services
Fund Capital Projects Fund (Fund 341)
Description This project is for the design of the Reems Creek Greenway. The greenway runs parallel to Reems Creek from west of Lake Louise to Karpen Soccer Field. The total award amount was \$600,000 with \$480k coming from Federal Highway Administration's Surface Transportation Block Grant, \$60k from Town of Weaverville, and \$60k from Buncombe County.

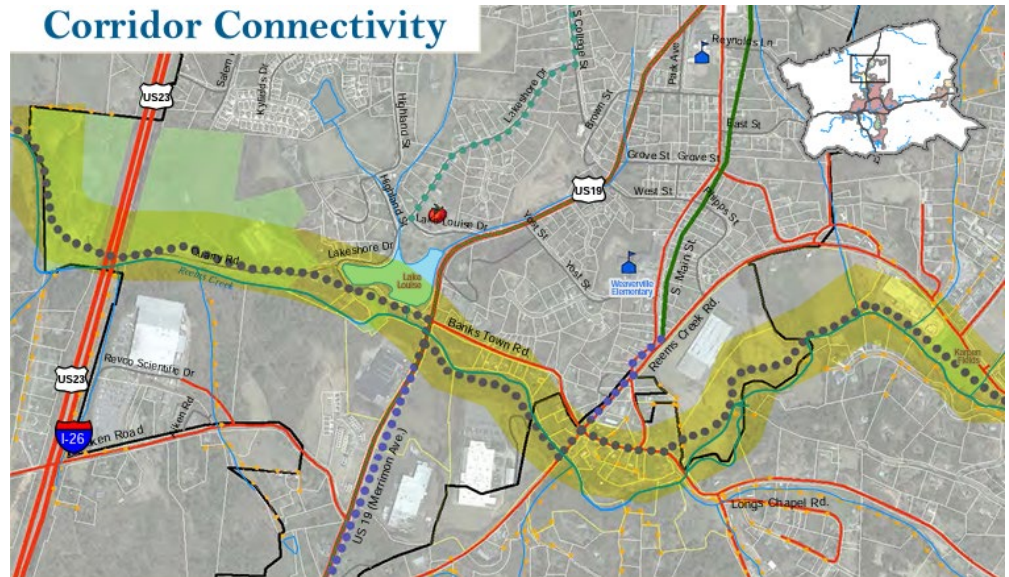
Project Manager Allison Dains

Project Status In Progress

Start Date 7/1/2018

Budget \$600,000

% Budget Used 0%



Sidewalks - General

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Equitable investment in our network of sidewalks leads to more equitable outcomes in health, safety, and neighborhood vitality. While we now recognize Buncombe County should work in applying an equity lens to all that we do, historically that has not been the case with sidewalk construction, repairs, and reconstruction. A robust network will provide for safe, accessible, active off-road pedestrian transportation, as well as connections to recreation and economic activities. This also recognizes our network serves as a critical connection to municipal sidewalk, greenway, and trail networks, ensuring Buncombe County plays a vital role in improving safe connectivity for all residents.

Project Manager Allison Dains

Project Status In Progress

Start Date 6/25/2018

Budget \$207,000

% Budget Used 0%



Woodfin Greenway

Department Recreation Services
Fund Capital Projects Fund (Fund 341)
Description Design and construction of the Woodfin Greenway which runs parallel to Riverside Drive from Broadway Ave north to Elk Mountain Road at MSD.

Project Manager Allison Dains

Project Status In Progress

Start Date 5/31/2016

Budget \$2,460,000

% Budget Used 27%



Woodfin Greenway - TDA Grant

Department Recreation Services
Fund Capital Projects Fund (Fund 341)
Description Grant for larger Woodfin Project including greenway, Riverside Park, Silver Line Park, and the Woodfin Wave

Project Manager Allison Dains

Project Status In Progress

Start Date 1/23/2018

Budget \$2,250,000

% Budget Used 0%



Existing Projects [Asheville-Buncombe Technical College]

AB Tech Workforce Training Center

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	Asheville-Buncombe Technical College (AB Tech) is partnering with Pratt & Whitney to, provide a pipeline of skilled workers prior to the plant opening, helping to recruit qualified, candidates, and pre-train and post-train employees. With support from Buncombe County,, AB Tech will build and operate an estimated 20,000 square-foot workforce training center, close to Pratt & Whitney’s manufacturing site. This ordinance establishes a budget not to, exceed \$5,000,000 for site improvement, facility design, facility construction,and FF&E.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	5/18/2021
<i>Budget</i>	\$5,000,000
<i>% Budget Used</i>	8%

Capital Plan Maintenance

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	Deferred maintenance projects for AB Tech Asheville campus. Assessment was completed by PFA in 2016 and provided list of capital projects with prioritization (ranked 1-4).
<i>Project Manager</i>	Mike Mace, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	2/1/2018
<i>Budget</i>	\$19,715,734
<i>% Budget Used</i>	66%

FY20 Enka Site TCC Roofs

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	Technology Commercialization Center Roof Replacement
<i>Project Manager</i>	Mike Mace, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/15/2019
<i>Budget</i>	\$1,700,000
<i>% Budget Used</i>	6%

FY22 Demolition of Vacant Building

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	This will demolish the high rise building on the Enka Campus of AB Tech.
<i>Project Manager</i>	Mike Mace, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	3/1/2022
<i>Budget</i>	\$3,000,000
<i>% Budget Used</i>	0%

FY22 Hemlock Stormwater Project

Department AB Tech
Fund AB Tech Capital Projects Fund (Fund 333)
Description AB Tech is handling this one as it was originally their project.

Project Manager Mike Mace, Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 3/1/2022

Budget \$150,000

% Budget Used 0%

Existing Projects [Asheville City Schools]

AHS New Classroom Replacement Building - Construction

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This is a replacement for the demolished ROTC building.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/19/2019
<i>Budget</i>	\$4,087,342
<i>% Budget Used</i>	96%

AHS New Classroom Replacement Building - Geotech, Inspections, Agency Fees and Owners Contingency

Department Asheville City Schools
Fund Public School Capital Needs Fund (Fund 326)
Description This is the replacement for the demolished ROTC building

Project Manager Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 11/19/2019

Budget \$39,895

% Budget Used 100%

AHS Track - Asheville High Fencing

Department Asheville City Schools
Fund Public School Capital Needs Fund (Fund 326)
Description This is part of the track replacement project.

Project Manager Ronald Lunsford

Project Status In Progress

Start Date 11/2/2021

Budget \$118,000

% Budget Used 0%

AHS Track - Asheville High New Track

Department Asheville City Schools
Fund Public School Capital Needs Fund (Fund 326)
Description This will replace the athletic track at the school.

Project Manager Ronald Lunsford

Project Status In Progress

Start Date 11/2/2021

Budget \$1,180,000

% Budget Used 14%

AHS Track - Asheville High Storm Water Drainage

Department Asheville City Schools
Fund Public School Capital Needs Fund (Fund 326)
Description This is part of the track replacement.

Project Manager Ronald Lunsford

Project Status In Progress

Start Date 11/2/2021

Budget \$177,000

% Budget Used 0%

Asheville High Arts Bldg HVAC Piping & Abatement

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This will repair and replace deteriorating piping associated with the HVAC system at the Arts Building at Asheville High School.
<i>Project Manager</i>	Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$2,416,082
<i>% Budget Used</i>	0%

Asheville High Main Bldg Water and Sewer

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This would replace deteriorating piping in the main building's plumbing system.
<i>Project Manager</i>	Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$3,481,293
<i>% Budget Used</i>	0%

Herring Elementary School - 2022 SCFC Cycle Campus Wide Projects

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	HVAC System Controls - \$1,124,953; Replace Dual Temp/Hydronic Pipe Mains and Insulation on 1st and 2nd Floor - \$483,069; Abatement & Roof Drainage, Envelope Repairs, Hot Water System - \$310,175; Door Hardware & Guardrail Replacements - 95,363; Storefront & Window Replacement - \$356,550; Renovations to 6 Group Toilets - \$586,604; Major Kitchen Renovations - \$786,739; Replace Synthetic Floor - \$154,370
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/5/2020
<i>Budget</i>	\$3,897,823
<i>% Budget Used</i>	10%

Montford Retaining Wall Repairs

Department Asheville City Schools
Fund Public School Capital Needs Fund (Fund 326)
Description Retaining wall dating to 1900's is failing at North Star Academy.

Project Manager Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 11/19/2019

Budget \$1,105,324

% Budget Used 55%

Multiple ACS Schools - Safety and Security Concerns

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This project is to complete safety and security concerns that were outlined in a report that the School Capital Fund Commission had conducted. The first step for Asheville City Schools is to create a vestibule at Claxton Elementary main entrance. Remaining funds will be used to complete other safety concerns outlined in the report.
<i>Project Manager</i>	Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/6/2020
<i>Budget</i>	\$239,800
<i>% Budget Used</i>	82%

Appendix I: Buncombe County Capital Improvement Policy



Capital Improvement Policy

Contents

1.0 Purpose.....	72
2.0 Applicability	72
3.0 Policy.....	72
4.0 Policy Non-Compliance	73
5.0 Audit.....	73
6.0 Definitions	73

1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County’s general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Buncombe County recognizes that a capital improvement policy used in combination with a CIP can help to effectively plan and organize capital expenditures and associated operating cost when they are put into operation, as well as:

- Strengthen a government’s borrowing position by demonstrating sound fiscal management and showing commitment to maximizing public benefit within resource constraints;
- Assure sustainability of infrastructure by establishing a process for addressing maintenance and replacement; and
- Recognize interrelationships among projects to maximize resources and avoid duplication.

Both the Government Finance Officers Association (GFOA) and North Carolina Local Government Commission (NCLGC) strongly encourage the development of capital planning policies and capital improvement programs.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due to urgency or receipt of restricted funds. The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County’s five-year CIP. Prioritization of projects

will be based on the alignment with criteria and any additional factors established or deemed appropriate by the Capital Review Team.

Fiscal capacity will be considered so that the final CIP is based on what can realistically be funded. Projects not funded by a dedicated revenue source will be reviewed and classified as either Pay-Go or Debt-Funded projects. Pay-Go financing uses current resources, such as current tax dollars or accumulated reserves to fund a project. This determination will be made in accordance with the County's General Fund Balance policy and will consider operating budget projections, available fund balance, and other financial policies and plans. The related debt service impact and financial implications for each classification will be identified.

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

Once an adopted capital project is complete, any remaining funds cannot be reallocated without Board approval. Remaining funds from Debt-Funded projects are subject to limitations set forth in the debt agreement.

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

Project Managers are responsible for monitoring the status of their capital projects as well as identifying and communicating any changes in project status, scope, or cost to their Capital Review Team representative.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Capital Project - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

6.2 Capital Improvement Plan (CIP) - a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.

6.3 Project Manager – employee charged with the management of a specific Capital Project.

Appendix II: Capital Improvement Policy – Standard Operating Procedures

Contents

1.0 Purpose.....74

2.0 Specific Procedures74

3.0 References.....75

4.0 Definitions.....75

1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). These procedures provide clarification for the annual CIP process and adoption.

2.0 Specific Procedures

- I. Capital Project Requests
 - a. Capital project requests are submitted through Workday. Projects may be submitted throughout the year but will only be considered during the current budget cycle if received by that year’s submission deadline.
 - b. Any person requesting a project will have attended a Capital Project Submission training administered by the Budget Department.
 - c. The requesting department or agency will provide the following information when requesting consideration of a new capital project:
 - Project Title
 - Project Manager and Requestor
 - Project Description
 - Justification
 - Alignment with the County Strategic Plan
 - Estimated Costs
 - Funding Estimates and Sources of Funding
 - Operating Budget Impacts
 - Documentation to support submission
 - d. All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County’s five-year CIP. Prioritization of projects will be based on the alignment with the following criteria and any additional factors established or deemed appropriate by the Capital Review Team:
 - Health and Safety
 - Quality of Life
 - Regulatory Mandate
 - Integrity and reliability of Assets
 - Cost Savings Over Project Life
 - Service Delivery and Effectiveness
 - Synergy with Other Projects
 - Alignment with Strategic Plan

- e. Capital projects may be submitted with a requested start in any of the subsequent five Fiscal Years (e.g. FY22-26 for FY22 budget planning cycle).

II. Capital Review Team

- a. This team may consist of Budget Analyst(s), Performance Management Analyst(s), General Services Director or designee, Information Technology Director or designee, Chief Financial Officer or designee, Assistant County Managers and/or their designees, and any other relevant project stakeholder(s). The Team will convene annually to evaluate project requests. Specific membership shall be evaluated on an annual basis.
- b. Project submitters may choose to provide a presentation to the Review Team about how their project relates to the scoring criteria.
- c. The Review Team will score projects and make recommendations to the County Manager for inclusion in the CIP based on the scoring criteria and budget availability.

III. Capital Project Threshold

- a. The threshold for Capital Project Budgeting is \$100,000 as of FY22 budget planning cycle. The threshold may be changed in the future based on best practice and needs of the County and at the discretion of the Capital Review Team.
- b. Capital projects that do not meet this threshold shall be submitted through the annual budgeting process in the Capital Outlay ledger.

IV. Urgent Capital

- a. If a Department Director has an urgent need for a Capital Project, that request will be submitted to the Budget Department and an impromptu meeting of the Capital Review Team will be called to evaluate the request based on need and criteria and make a recommendation to the County Manager.

3.0 References

- i. Capital Improvement Policy

4.0 Definitions

- I. **Capital Project** - Construction, renovation or demolition project, or acquisition of land or other assets, valued at or more than the threshold established by the Capital Review Team, and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.
- II. **Capital Improvement Plan (CIP)** - A long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.
- III. **Project Manager** - Employee charged with the management of a specific Capital Project.

Appendix III: Capital Project Request Form (FY23)

Project Name: _____

Project Manager: _____

Project Requestor: _____

Is This an Energy Savings Project? (Y/N) _____

Project Description & Justification: _____

How does project align with the strategic plan? _____

Requested FY Start of Project: _____

Anticipated Project Duration (years): _____

EXPENDITURES:

PLANNING/DESIGN: Enter the *Total* Amount for Planning/Design \$ _____

ENGINEERING: Enter the *Total* Amount for Engineering \$ _____

LAND: Enter the *Total* Amount for Land \$ _____

CONSTRUCTION: Enter the *Total* Amount for Construction \$ _____

EQUIPMENT: Enter the *Total* Amount for Equipment \$ _____

OTHER: Enter the *Total* Amount for Other \$ _____

CONTINGENCY: Enter the *Total* Amount for Contingency \$ _____

NOTES: Enter Any Additional Details Related to Expenditures: _____

FUNDING:

SOURCES: Select *All* Funding Sources that Apply (To include grants or other funding types) _____

TOTAL AMOUNT: Enter the *Total* Amount of All Funding \$ _____

NOTES: Enter Any Additional Details Related to Funding: _____

OPERATING COST IMPACT

SALARY & BENEFITS COSTS: Enter the *Total* Amount for Personnel Costs \$ _____

UTILITIES COSTS: Enter the *Total* Amount for Utilities Costs \$ _____

MAINTENANCE COSTS: Enter the *Total* Amount for Maintenance Costs \$ _____

OTHER COSTS: Enter the *Total* Amount for Other Costs \$ _____

ANNUAL OPERATING COSTS: Enter the *Total* Amount for Annual Operating Costs \$ _____

NOTES: Enter Any Additional Details Related to Operating Cost Impact: _____

ESTIMATED COST SAVINGS

COST SAVINGS: Enter the *Total* Amount for Cost Savings \$ _____

Explain How Those Cost Savings Would Occur: _____

Attachments (Add additional PDF's, excel files, or other documents as backup for your request. All dollar figures should be supported by quotes or similar backup.)

Appendix IV: Scoring Criteria and Results

Criteria	Weighting Factor	Priority Factor				
		0	1	2	3	4
Health & Safety	1.50	Not at all		Very high priority		
Does the project or purchase improve the wellbeing of the residents and employees? Zero does not affect and 5 very much affects the wellbeing of residents and employees						
Quality of Life	1.20					
How does the project or purchase improve the quality of life for residents and visitors? Consider not only the impact of quality but the number of citizens and visitors as a whole in the county that will benefit. Score a zero here for minimal quality of life while a 5 would substantially improve the quality of life of many of the citizens of and visitors to Buncombe County						
Regulatory Mandate	1.50					
Is the project or purchase required by a Federal, State or other governing body mandate? A zero would be there is no mandate requiring the project or purchase and a priority of 5 would be there is a current mandate. A rating in between would mean there is a mandate that will take place but there is a time period before the County must comply						
Integrity and Reliability of Assets	1.20					
Are there frequent problems or issues that require the project to be completed? Is the condition or age of the asset compromising the integrity or use of the asset? Problems could be that equipment needs repairs or the design of something causes frequent accidents. A zero would be no concerns about issues or reliability while a priority of 5 would be frequent problems and/or issues.						
Cost Savings Over the Project Life	1.10					
By constructing the project or purchasing the asset, what will be the impact of future operating costs, cost savings or generation of revenue? A zero would be no revenue generated, minimal cost savings or large operating costs from the project or purchase and a rating of 5 would result in reduced future expenditures, minimal operating costs or substantial generation of revenue						
Service Delivery and Effectiveness	1.10					
Does the project or purchase improve service delivery or provide more effective services to the public? For example, an infrastructure project may provide better access to an area whereas the purchase of a General Services truck may not provide any improvement in service delivery. In these examples, the infrastructure project would receive a priority rating of 5 while the truck would receive a zero.						
Synergy with Other Projects	1.10					
Does the project or purchase enhance or influence other County goals or projects? Projects or purchases that affect other projects or purchases would have a rating of 5 whereas, projects or purchases that stand-alone would be rated zero.						
Strategic Plan	1.50					
Does the project or purchase meet a County Strategic Plan objective? For example, a solar project would align with Environmental Stewardship and rate a factor of 5 while no alignment with the County Strategic Plan would be a zero.						
Highest Possible Score						51

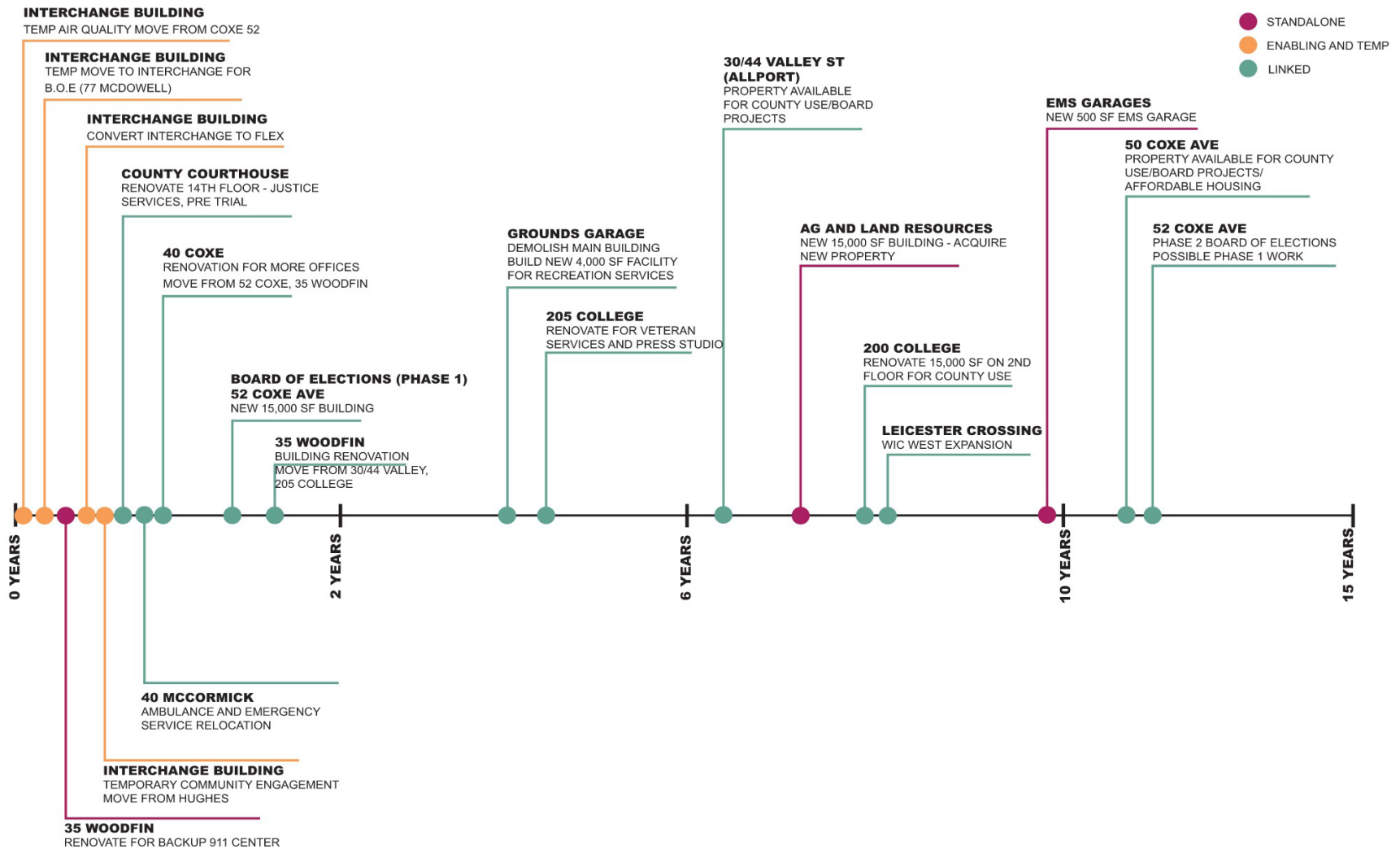
Adapted from White Bear Township, MN Finance Department

Project	Health and Safety	Quality of Life	Regulatory Mandate	Integrity and Reliability of Assets	Cost Savings Over the Project Life	Service Delivery and Effectiveness	Synergy with Other Projects	Strategic Plan	TOTAL	Estimated Cost	Funding
Emergency Medical Services Base Construction	7.3	4.8	3.9	3.4	2.2	4.9	2.4	5.6	34.4	\$ 7,249,600	Debt Finance
Recreation Services Master Plan	4.9	5.1	3.0	5.0	2.9	4.4	3.7	5.4	34.4	\$ 480,000	Pay-Go
Comprehensive Facility Assessment Renovation & Repair	5.8	3.3	3.9	5.3	3.6	3.7	4.0	4.5	34.1	\$ 4,007,281	Debt Finance
EOC upgrades to Public Safety Training Center	6.2	3.9	4.1	3.6	2.4	4.6	3.1	5.6	33.5	\$ 230,100	Pay-Go
Library Facility Assessment Renovation and Repair	5.3	4.5	3.0	4.4	3.0	3.7	2.3	5.1	31.2	\$ 921,746	Debt Finance
Electric Vehicle Charging Infrastructure	3.4	2.6	3.8	3.5	3.7	3.2	3.0	6.4	29.4	\$ 115,000	Pay-Go
Solar on Schools	3.0	2.6	3.9	2.4	4.3	2.3	3.6	6.8	28.8	\$12,000,000	Debt Finance
Emergency Services Garage and Warehouse Improvements	5.1	2.9	2.8	4.3	2.4	3.9	2.7	4.5	28.6	\$ 915,973	Pay-Go
35 Woodfin Renovation for Forward Facing Offices	4.7	3.0	3.0	3.9	2.5	3.4	3.2	3.8	27.4	\$ 5,874,071	Debt Finance
Active Aging Center	3.6	3.9	1.7	1.5	1.4	3.3	2.5	4.7	22.5	\$26,337,291	Debt Finance

Appendix V: Full List of Submitted FY23 Capital Project Requests

Department	Project Name	Disposition
Economic Development	FY23 Ferry Road Master Development Services	Did not meet Capital definition; department was asked to submit request in annual operating budget
Emergency Services	FY23 EMS Base	Include in FY23 CIP
Emergency Services	FY23 Emergency Operations Center upgrades to Public Safety Training Center	Approved for purchase in FY22 with Public Health funding
Emergency Services	FY23 Emergency Services Garage/Warehouse Improvements	Disposition to FY24 placeholder
General Services	FY23 CFA R&R - 35 Woodfin Renovation	Capital Review Team scored project and did not support adding to CIP
General Services	FY23 Comprehensive Facility Assessment R&R	Include in FY23 CIP
General Services	FY23 Library Facility Assessment R&R	Include in FY23 CIP
Health and Human Services	FY23 Active Aging Center of Buncombe County	Capital Review Team scored project and did not support adding to CIP
Recreation Services	FY23 Expanded Storage at Lake Julian	Did not meet Capital definition; department was asked to submit request in annual operating budget
Recreation Services	Swing gates at River Parks	Submit request in annual operating budget
Recreation Services	FY23 Recreation Services' Master Plan	Include in FY23 CIP
Recreation Services	FY23 Automatic Gate at Buncombe County Sports Park	Request for project rescinded by department
Sheriff's Office	FY23 Detention Center Health and safety project upfit	Did not meet Capital definition; department was asked to submit request in annual operating budget
Sustainability	FY23 Solar on Schools	Include in FY23 CIP
Sustainability	FY23 Electric Vehicle Charging Infrastructure	Include in FY23 CIP

Appendix VI: Projects and Maintenance Identified by the Comprehensive Facilities Assessment



Building Maintenance

- Roof Replacements
- HVAC Unit Replacements
- Finishes updates
- Includes all County buildings including libraries
- 15 year plan - includes escalation
- Years indicate target year for work to take care of deferred maintenance and not create deferred maintenance in the future.
- Maintenance list assumes Year 0 as FY 2023

Facility Name	CURRENT COST	Escalated Costs by Severity Assessment					Blank Escalated	ESCALATED COST
		0-2 Years	3-6 Years	7-10 Years	11-15 Years			
		Priority 1	Priority 2	Priority 3	Priority 4			
1 - Allport Building 30	\$2,530,242	\$731,808	\$605,167	\$1,183,208	\$510,120	\$0	\$3,030,304	
1 - Allport Building 44	\$3,527,974	\$1,958,999	\$1,245,236	\$686,732	\$0	\$0	\$3,890,967	
2 - Register of Deeds	\$1,247,547	\$0	\$641,112	\$679,763	\$0	\$174,369	\$1,495,244	
2 - Community Engagement	\$165,654	\$56,807	\$43,937	\$59,385	\$0	\$30,909	\$191,038	
3 - Interchange Building	\$2,775,604	\$576,868	\$1,413,061	\$809,454	\$229,576	\$214,079	\$3,243,038	
4 - EMS/911 Center	\$1,876,938	\$98,907	\$1,249,701	\$845,495	\$3,638	\$5,657	\$2,203,397	
5 - County Courthouse	\$8,906,497	\$8,796,485	\$0	\$479,305	\$96,644	\$0	\$9,372,434	
6 - 94 Coxe Avenue Tax Office	\$883,522	\$247,149	\$341,260	\$426,962	\$7,275	\$0	\$1,022,646	
7 - General Services	\$233,914	\$202,531	\$37,141	\$8,095	\$0	\$0	\$247,766	
8 - Grounds Garage	\$152,935	\$13,197	\$159,179	\$0	\$0	\$0	\$172,376	
9 - 40 Coxe Avenue Health and Human Services	\$10,500,818	\$0	\$906,249	\$656,144	\$13,356,226	\$0	\$14,918,619	
10 - Hughes Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 - County Garage	\$317,780	\$26,185	\$332,103	\$0	\$0	\$0	\$358,288	
12 - Leicester Crossing	\$1,650,309	\$0	\$13,904	\$9,664	\$2,372,172	\$0	\$2,395,740	
13 - 50 Coxe Avenue Board of Elections Warehouse.	\$15,168	\$9,639	\$3,405	\$3,640	\$0	\$0	\$16,683	
14 - 52 Coxe Avenue, HHS	\$529,562	\$69,293	\$407,535	\$122,182	\$9,481	\$0	\$608,491	
15 - Mt Carmel Soil and Water	\$222,033	\$13,345	\$53,429	\$72,021	\$152,397	\$0	\$291,192	
16, 17 - Detention Center	\$6,044,574	\$71,608	\$5,817,385	\$142,139	\$1,072,354	\$0	\$7,103,485	
18 - 200 College Street	\$58,743	\$61,093	\$0	\$0	\$0	\$0	\$61,093	
19 - 177 Erwin Hills	\$701,839	\$43,892	\$234,330	\$30,047	\$624,537	\$0	\$932,806	
20 - Animal Shelter	\$298,295	\$0	\$336,295	\$2,510	\$0	\$0	\$338,805	
21 - Courts Complex	\$914,213	\$0	\$0	\$1,022,080	\$145,219	\$0	\$1,167,299	
22 - EMS Garages	\$35,335	\$0	\$37,268	\$0	\$3,638	\$0	\$40,905	
23 - 35 Woodfin	\$4,931,983	\$2,050,791	\$2,184,477	\$6,275	\$0	\$1,273,857	\$5,515,399	
24 - Community Health 257 & 283 Biltmore	\$11,200	\$624	\$6,356	\$6,275	\$0	\$0	\$13,255	
24 - Community Health Child Crisis Center 277 Biltmore	\$211,955	\$11,863	\$891	\$250,703	\$0	\$0	\$263,457	
25 - Board Of Elections	\$533,212	\$121,340	\$224,493	\$96,173	\$0	\$175,691	\$617,697	
26 - 356 Biltmore	\$3,985,817	\$7,280	\$1,014,634	\$1,660,039	\$2,563,893	\$0	\$5,245,846	
27 - Mountain Mobility	\$394,023	\$84,579	\$232,265	\$135,613	\$0	\$0	\$452,457	
28 - West Asheville Library	\$139,130	\$62,435	\$70,621	\$3,284	\$20,745	\$0	\$157,086	
29 - Enka	\$357,038	\$35,448	\$0	\$207,625	\$229,184	\$0	\$472,257	
30 - Swannanoa	\$502,315	\$477,618	\$42,732	\$0	\$7,883	\$0	\$528,233	
31 - Black Mountain	\$384,514	\$171,056	\$130,354	\$18,914	\$131,120	\$0	\$451,444	
32 - Pack	\$2,323,185	\$59,978	\$2,088	\$83,698	\$3,196,609	\$0	\$3,342,374	
33 - South Buncombe Library	\$296,074	\$135,010	\$11,895	\$6,275	\$219,381	\$0	\$372,560	
34 - Fairview	\$247,825	\$16,118	\$115,029	\$314	\$190,212	\$0	\$321,673	
35 - Leicester	\$117,528	\$0	\$45,721	\$11,723	\$98,800	\$0	\$156,244	
36 - South Asheville Library	\$278,677	\$202,437	\$80,752	\$0	\$18,739	\$0	\$301,928	
37 - Weaverville Library	\$155,675	\$159,180	\$2,970	\$0	\$0	\$0	\$162,151	
39 - North Asheville	\$100,288	\$0	\$50,990	\$3,284	\$75,709	\$880	\$130,864	
TOTAL COSTS	\$58,559,935	\$16,573,564	\$18,093,963	\$9,729,019	\$25,335,553	\$1,875,442	\$71,607,540	

References

Donaldson, G. (2015, August). Prioritizing Capital Improvement Planning. *Government Finance Review*, 18-22.

Westerman, N. (2004, June). Managing the Capital Planning Cycle. *Government Finance Review*, 26-31.

Greenways and Trails Master Plan (2012). Retrieved 6/2021;
<https://www.buncombecounty.org/governing/depts/parks/greenways.aspx#sec-greenways-trails-master-plan>

“Vehicle Cost Calculator.” U.S. Department of Energy. Alternative Fuels Data Center: Vehicle Cost Calculator, <https://afdc.energy.gov/calc/>.

Appendix R

Buncombe 2025 Strategic Plan



Buncombe County Strategic Plan 2020-2025

POWERED BY FORESIGHT





Contents

Letter from Commissioners	2
Letter from County Manager	3
Buncombe County, Today & Tomorrow	4
Guided by Vision, Mission, & Values	8
2025 Strategic Plan At-A-Glance	10
Overview of the 2025 Commissioner Goals	12
Summary	34
Appendix	36
I. Methodologies	36
A. Strategic Foresight	36
B. Identifying Values	39
II. Putting it to Work: Community and Staff Engagement	40
III. Trend Cards	42



Letter from Commissioners

Dear Buncombe County Residents,

Growth. It's all around us. By 2040, our five-county region is expected to grow 40%, to over 640,000 people. Henderson and Buncombe counties will absorb most of the growth, which means we have to be proactive, responsive, and clear about how we'll manage our resources and priorities.

The strategic plan you're reading is a critical step toward our future. It lays out our vision, values, focus areas, and goals for the next five years. Our strategy will be used to set priorities, make decisions, and assign budgets. And at the foundation are the elements we have to get right, day in and day out, to enable our county to reach its vision.

When we began this planning process, no one could have fathomed the challenges our community and our globe would encounter as a result of Coronavirus/COVID-19. The virus has exacerbated many of the issues in our community and clearly underscored the need to move forward strategically on a set of focus areas identified in this plan.

Thanks to all of you who gave us feedback on this plan and made strong suggestions. We hope you see your voice in these pages. Moving forward, we ask you to hold us accountable and make sure we're making decisions in alignment with this plan. And over the long term, we hope that our children and grandchildren will look back on this strategy and see the seeds that helped Buncombe County become an even more remarkable place to live.

We would also like to acknowledge the recently deceased Commissioner Mike Fryar. His tireless work was driven by the desire to serve the people of Buncombe County. This plan seeks to accomplish that goal.

We dedicate this plan to our current and future residents,

Signed,
Commissioner Brownie Newman, Chair
Commissioner Pressley, Vice Chair
Commissioner Beach-Ferrara
Commissioner Whitesides
Commissioner Edwards
Commissioner Belcher
Commissioner Penland

Letter from County Manager

Upon arriving in Buncombe County in 2019, it was immediately impressed upon me what a cherished and unique place this corner of Western North Carolina is. That notion is constantly reaffirmed as I discover new places, meet different people, and hear about how much our County means to all of you during my day-to-day business. It's with that in mind that I wanted to help orchestrate a meaningful and tangible plan to maintain our excellence while striving for improvement in key areas.

The new strategic plan you're reading is a critical step. As the Commissioners noted in their letter on the previous page, Buncombe County is growing. Our challenges are changing. We must adapt and evolve to meet those challenges and lead our state. This plan maps that journey from where we are today to where we want to be by 2025.

During the course of establishing this strategic plan, Buncombe County turned our attention to COVID-19 response. This public health emergency and its aftermath will no doubt impact us for months and years to come, yet we remain steadfast. Our tactics and strategies might change, but our vision mission, values, priorities and goals for a thriving community will remain true.

You have my commitment Buncombe County's staff will work hard to execute these strategies in ways to earn and keep your trust. We want you to be proud to call Buncombe County home, and we want to leave a legacy worth inheriting,

Avril Pinder
County Manager



Buncombe County, Today & Tomorrow

Leading and managing a fast-growing County like Buncombe requires agility — to balance today’s urgent demands and the predicted needs of future residents.



The 2025 Strategic Plan includes some of the work started by previous commissions that remains relevant, e.g. eliminating deaths as a result of opioid and other substance abuse, and reducing greenhouse gas emissions. The plan also goes several steps farther in anticipation of the region’s growth. For example, the Commission recognizes it must preserve farmland and implement land use strategies.

“It’s not a matter of whether our County will grow. We will grow. The question is, where are we going to put people?”
– Commissioner Brownie Newman

The 2025 Strategic Plan was initiated by the Board and developed over the course of 4 public workshops beginning in July 2019. Additionally, the Board valued the input of the broader community and employees and requested that staff seek this input.

This plan is influenced by the input of hundreds of residents who attended 13 meetings across the County in late 2019. Residents’ input resulted in the addition of “Equity” both as a Value and a Foundational Goal, and in several important refinements to the 16 goals included in the plan. See “2025 Strategic Plan At-A-Glance” on page 9.) Additionally, the County hosted 15 employee engagement sessions that refined goals and defined potential action steps to move the plan forward.



This plan also acknowledges additional work that must be done. Specifically, there are actions that the Board and Staff must take to define baseline performance metrics that may not have been previously measured. Before we can define the right measure for a Jail population, or kindergarten readiness, we must establish a baseline. From these baseline measures, county staff across all functions will continue defining “Tier 2” goals, each nesting under one of the 16 goals. Tier 2 goals are designed to be actionable, easy to understand and results-focused. For example, supporting the broad goal of increasing total employment we might find as a Tier 2 goal, “increase small or startup business jobs by net 10% between 2020 and 2025.” Expressed in this manner, Tier 2 goals provide the basis for accountability.

Additionally, this plan is dependent on certain actions by the Board of Commissioners and staff. Key actions include the initiation of a Comprehensive Planning Process that addresses land use and zoning. This level of detail is outside the scope of a strategic plan, but is a necessity to manage the exponential growth seen in Buncombe County.



Guided by Vision, Mission, & Values

Our vision tells us where we're going. Our mission imparts our purpose. Our values tell us how we'll make decisions that serve the public good. Buncombe County Commissioners agree:

Our Vision

Buncombe County is a caring community in harmony with its environment where citizens succeed, thrive, and realize their potential.

Our Mission

We promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life. We provide effective and efficient government our citizens can trust. We deliver needed service through a responsive workforce committed to excellence, integrity, and teamwork.

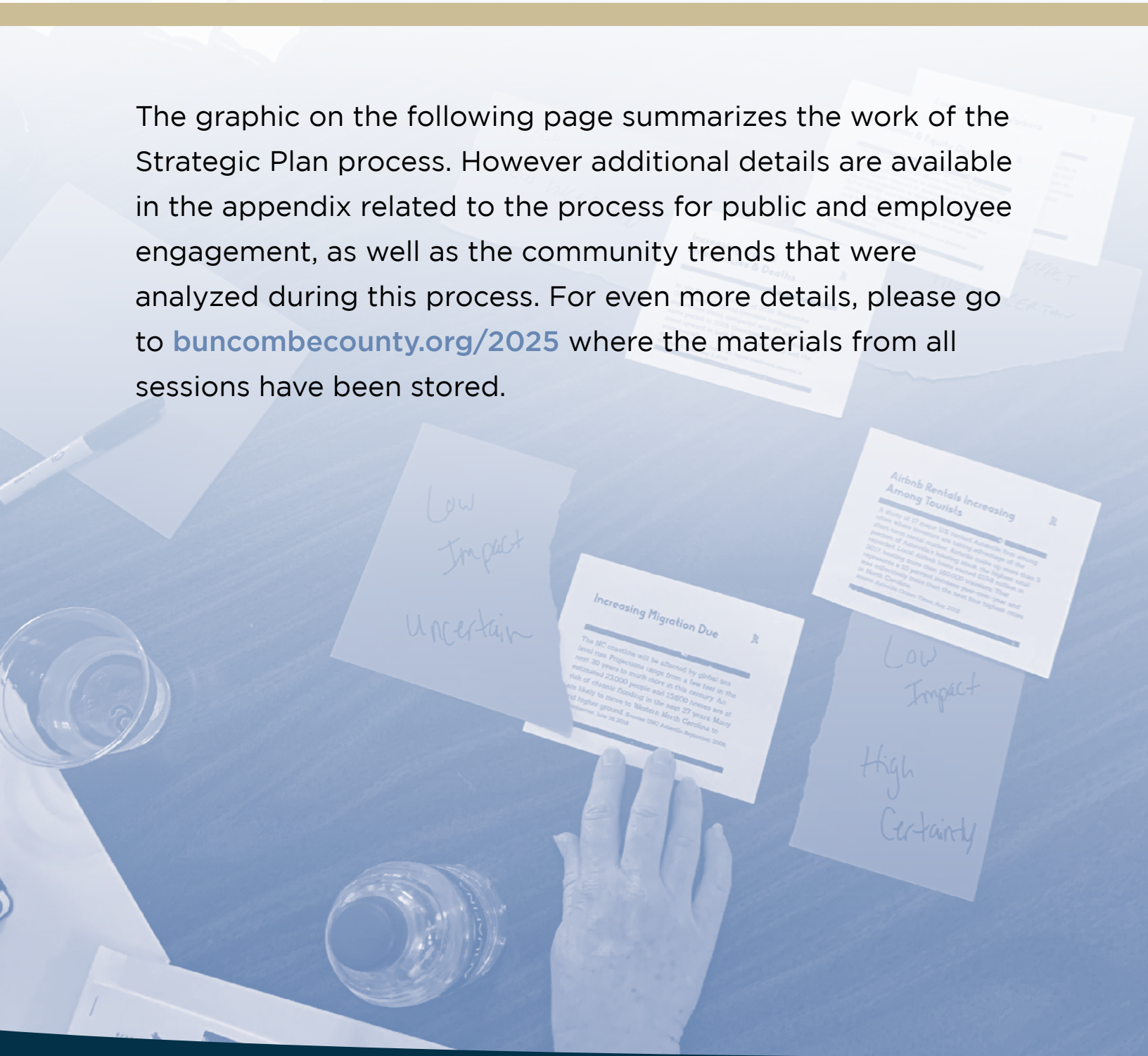
Our Values

Respect • Integrity • Collaboration • Honesty • Equity



2025 Strategic Plan At-A-Glance

The graphic on the following page summarizes the work of the Strategic Plan process. However additional details are available in the appendix related to the process for public and employee engagement, as well as the community trends that were analyzed during this process. For even more details, please go to buncombecounty.org/2025 where the materials from all sessions have been stored.



Overview of the 2025 Commissioner Goals

This section provides a summary of the 2025 goals, including 13 goals supporting the community focus and 7 goals supporting the foundations. Each summary includes a description of the goal, rationale, definition, primary objectives and examples of current work underway. This is meant to provide clarity to the public and staff on the intent of the goals, but is not considered to be comprehensive (i.e., this plan is dynamic and will evolve as Buncombe County does).

COMMUNITY FOCUS AREA

Educated and Capable Community



Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Increase third grade literacy rates, especially among underperforming students

Rationale: Early literacy has been proven to have a significant relationship with graduation rates. Third-grade students receive extra attention in North Carolina because of the state's Read to Achieve legislative initiative, a part of the Excellent Public Schools Act. Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%. In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.¹

Definitions: “Student proficiency” is measured as grade level proficiency (level III, IV, or V) on NC standardized tests. “Growth” is a measure of student learning over time. “Achievement Gap” is any significant and persistent disparity in academic performance or educational attainment between different groups of students. This is measured for white and minority students, as well as those who are economically disadvantaged, English learners, or disabled.

Objectives:

- Strengthen relationships among educational partners.
- Reduce racial disparities in student achievement.

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Educational support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.
- Isaac Coleman grants: funding to community based groups working toward equity and pipelines to education.
- Community dialog: system approaches to addressing disparities, such as the Equity Roundtable.

¹ For data sources, refer to Trend Card 7 in Appendix III.

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Increase kindergarten readiness

Rationale: The years prior to kindergarten are critical in shaping a child's foundation for later school success. Research demonstrates that learning begins at birth and that high-quality early learning programs help children arrive in kindergarten ready to succeed. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.²

Definitions: “Early care and education,” “early childhood education,” and “child care” are terms describing services to children ages birth to kindergarten. This includes infants and toddlers (ages 6 weeks to 3 years old), preschoolers (ages 3 to 5 years old) and pre-kindergarteners (4 year old rising kindergarteners). Program licensure is provided through the North Carolina Department of Health and Human Services, Division of Child Development and Early Education.

Objectives:

- Attract, develop, and retain early childhood teachers.
- Increase percentage of kindergarteners entering public school who demonstrate proficiency.
- Increase the percent of children ages 0-5 served by high-quality licensed care.

Example Initiatives, Programs, and Policies:

- Early Childhood Education and Development Fund: grant program investing in expanding, enhancing and sustaining early care and education.
- Child Care Subsidy: program that assists parents with the cost of child care.
- Asheville Buncombe Preschool Planning Collaborative: community based coalition working to increase availability of affordable, quality preschool.
- Family forward practices: supporting County employees through policies such as paid leave, dependent care, and flexible schedules.

² For data sources, refer to Trend Card 7 in Appendix III.

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Improve college and career readiness

Rationale: Readiness for college and/or careers after high school graduation is critical for students' future success. High school graduation rates have risen over the years. Both Buncombe and Asheville City schools reported higher four-year graduation rates than the state's average of 86.5% in 2018-19.³ Yet not all students are prepared with the skills and experience for postsecondary education or living wage jobs.

Definitions: "Standards" are goals for what students should know and be able to do while learning academic content. The U.S. Department of Education establishes standards via the Common Core State Standards Initiative. "Curricula" provide educators with an outline for what should be taught in classrooms. "Assessments" determine how much a student has learned and whether he or she has performed to a level of proficiency set by academic standards.⁴ Accountability metrics include student achievement on state tests, student growth on tests, four-year graduation rate, performance on college entry exams, and career preparedness performance (credentials, certificates, and grades in career and technical education courses).

Objectives:

- Increase digital resource training to area educators and students.
- Increase vocational and technical training for high school aged students.
- Support initiatives that promote full option graduation (workforce, vocational, or college/university readiness).

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Community College: funding to Asheville-Buncombe Technical Community College to support academic, workforce & personal development.
- Workforce & Economic Development: partnerships and incentives to create successful businesses and citizens.
- Education support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.

³ Data source: Asheville Citizen-Times, Grades are in: See how Buncombe and Asheville schools rank on an annual NC report card, <https://www.citizen-times.com/story/news/local/2019/09/04/nc-report-card-ranks-buncombe-and-asheville-schools/2207955001/>

⁴ Definitions from US Department of Education, College- and Career-Ready Standards, <https://www.ed.gov/k-12reforms/standards>

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Protect older residents' ability to age in place

Rationale: The median age in Buncombe County is on the rise. Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change. The number of older adults age 65+ is projected to grow by 28,330 and increase by 5% to 24% of the population. Older adults can experience disproportionate impacts from community barriers such as lack of access to affordable housing, transportation, health care, and wellness options.⁵

Definitions: "Older adults" are defined by age demographic and generally include people who are age 60 or 65 years or older. "Aging in place" is the ability to live in one's own home and community safely, independently and comfortably, regardless of age, income or ability level.⁶ An "age-friendly community" has policies, services and structures that facilitate older adults staying healthy, participating in economic growth, remaining socially active, and living in security.⁷

Objectives:

- Expand intergenerational programming and services for older adults.
- Commit to an affordable, age-friendly community where older adults are safe, well and engaged.

Example Initiatives, Programs, and Policies:

- Aging Plan: goals and strategies in support of a community where older adults are safe, well and engaged.
- Aging Services: Health and Human Services social work resources as well as Mountain Mobility transportation programs to assist older adults.
- Aging Funding: including federal block grants and local funding to support community based programs serving older adults.
- Tax Relief: program providing property tax relief for citizens who are 65 years or older with limited incomes.

⁵ For data sources, refer to Trend Card 3 in Appendix III.

⁶ Definition from Centers for Disease Control and Prevention, Healthy Places Terminology, <https://www.cdc.gov/healthyplaces/terminology.htm>

⁷ Definition from Buncombe County Aging Plan, 2018-2022, http://www.landofsky.org/pdf/Aging/BuncombeCounty_AgingPlan_2018.pdf



COMMUNITY FOCUS AREA
Environmental & Energy Stewardship

Community Focus Area Environmental & Energy Stewardship

Vision: *High quality air, water, farmland and renewable energy for future generations.*

Goal: Reduce greenhouse gas emissions

Rationale: In order to address climate change, Buncombe County adopted resolutions targeted at reducing the County’s carbon emissions as well as implementing the most fiscally and environmentally responsible solutions to reach the goal of 100% renewable energy sources for its operations as well as the community as a whole.

Definitions: “Greenhouse Gas” or “GHG” is generally defined as any gas that absorbs and emits radiant energy and contributes to the warming of the planet. The most common GHG having a negative impact on global temperatures is carbon dioxide (CO₂), which is generally measured in metric tons (MT).

Objectives:

- Continue commitment to renewable energy plan.
- Continue commitment to energy efficiency efforts.

Example Initiatives, Programs, and Policies:

- Facility assessment: conduct assessment and footprint rightsizing in an effort to reduce greenhouse gas emissions from County facilities.
- Facility improvements: aggregated procurement of Solar Photovoltaic (PV) systems on public facilities.
- Solar farm: construction of 5MW utility solar farm at retired County landfill site.
- Residential energy efficiency: investments in residential energy efficiency and weatherization for low income community members.



Vision: *High quality air, water, farmland and renewable energy for future generations.*

Goal: Preserve farmland and environmentally sensitive tracts of land

Rationale: As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland and environmentally sensitive tracts of land increases. Farmland and environmentally sensitive tracts in the County are important to both the economy as well as the quality of life of our citizens. Currently Buncombe County has 1,073 farms, covering a total of 72,284 acres, up just slightly from the previous agricultural census. However, both the count and the number of acres dedicated to agriculture have trended downward since 2006. Losses total approximately 100 farms and 20,000 acres during this timespan.⁸

Definitions: “Environmentally sensitive tracts” is a type of designation for land needing special protection because of its landscape, wildlife or historical value. An “Agricultural District” consists of at least 50 acres of qualifying farmland, individually or separately owned, which are located within one mile of each other. In order to be considered qualifying farmland, the land must meet a short list of requirements that almost all farms in the County meet.

Objectives:

- Encourage growth and development activities in areas where appropriate infrastructure is available.
- Increase education initiatives for farmers.
- Increase market opportunities for farms.
- Increase conservation efforts.

Example Initiatives, Programs and Policies:

- Farmland Preservation Program: program that allows farmers to voluntarily enroll their farm property in an agricultural district. The purpose of the program is to slow the decline of farmlands in the County and offer operators of farms some protection from encroachment of development.
- Farm Heritage Trail: scenic driving route through the rural agricultural communities of Alexander, Leicester, Newfound and Sandy Mush in northwest Buncombe County.
- Farmland Preservation Ordinance: ordinance that allows the County to hold permanent conservation easements on farms in the County. These easements are designed to protect rural lands, particularly in the vicinity of urban growth, near high priority waterways and other environmentally sensitive areas. This gives landowners another option when faced with the pressures of development. Conservation Easements typically take two to three years to complete.

⁸ For data sources, refer to Trend Card 16 in Appendix III.



Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Expand and maintain cultural and recreational assets

Rationale: As the region grows, Buncombe County must develop a well-balanced system of infrastructure that serves residents and supports communities. Buncombe County seeks to improve the quality of life within our community by providing high quality recreational and cultural facilities, opportunities for social interaction, as well as programming and resources that encourage health and wellness.

Definitions: “Recreational facilities” may include greenways and walking trails, sports fields and courts, playgrounds, and others. Cultural facilities may include public library branches and related resources.

Objectives:

- Increase safe, easy access and proximity for residents to a recreation space and/or public library within their own neighborhood.
- Expand, diversify and champion vibrant, creative activities and programming guided by practices of cultural equity.
- Increase availability of library resources through community outreach and electronic offerings.

Example Initiatives, Programs and Policies:

- Greenway Master Plan: plan for linking existing and proposed greenways together for a cohesive network for recreation and active transportation.
- Library System: including 12 branch libraries offering a variety of educational programming, and featuring East Asheville Library, a state-of-the-art facility projected to open in June 2021.
- Recreational Facilities: offering a range of facilities which offer free or low cost access to fishing, picnic areas, disc golf, outdoor games, playgrounds, sports, and other inclusive recreational experiences. Featuring Buncombe County Sports Park, which will include major enhancements over the next two years.
- North Carolina Room: a premier local history resource for Buncombe County and the region, including a variety of books, photos, family histories, oral histories, newspapers, special materials and collections.

Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Increase access to public transportation, including public transit and paratransit services

Rationale: Public transportation is a critical component of thriving communities, and provides connectivity in both rural and urban areas for residents, commuters, and visitors. An accessible and efficient public transit network offers convenient and affordable service for people to travel to home, work, school, recreational opportunities, and more. Public transportation reduces annual vehicle miles traveled, which helps lower air pollution and energy consumption.

Definitions: “Public transit,” is a system that transports passengers by group, is available to the general public, and typically operates on a schedule with fixed routes, and set fares. “Paratransit” describes public transportation services that offer point to point scheduled trips for individuals, and often is used to supplement fixed-route public transit – particularly for special groups or in rural or lower populated areas.

Objectives:

- Increase ridership through community outreach campaigns.
- Include a public transportation analysis as part of the comprehensive plan.

Example Initiatives, Programs, and Policies:

- Mountain Mobility: community transportation system providing public transportation including complementary paratransit services to Asheville Rides Transit (ART).
- Comprehensive Land Use Plan, 2013 Update: establishes a broad and long-range plan to guide future growth, development and services.
- 2040 Metropolitan Transportation Plan: a regional transportation plan that provides guidance as it relates to road improvements, public transit, multi-modal needs and forecasting.
- Planning partnerships: coordination through groups such as the French Broad River Metropolitan Planning Organization (MPO), Land-of-Sky Regional Planning Organization (RPO), and other public transportation providers in the region (i.e. City of Asheville, Haywood County, Madison County, Henderson County, etc.).
- Bus passes: removing barriers to public participation through the provision of no-cost access to public transit for Seniors and those attending public meetings.



Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Reduce jail population and enhance public safety

Rationale: Buncombe County's jail houses inmates for local, state and federal criminal justice agencies. There are 604 beds in 13 housing units. Of the 604 beds, 96 are designated as female beds. Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. A primary driver of this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.⁹

Definitions: "Detention centers" or "detention facilities," commonly known as "jails," are places of confinement for inmates. Typically, jails are local facilities under the jurisdiction of a city, local district or county. In North Carolina, counties are responsible for operating jails. "Diversion" programs in the criminal justice system are options to avoid sentencing, typically with a rehabilitative component. Diversion programs can occur at various phases or "intercepts" within the process, through a referral by law enforcement or the courts. "Treatment courts" are a type of diversion program sometimes known as "specialty courts" or "recovery courts" that serve specific populations such as people with substance use disorders.

Objectives:

- Reduce average length of stay for pretrial population.
- Reduce annual bookings for failure to appear and technical violations.
- Increase the number of successful graduates from diversion programs and treatment courts.
- Reduce crime rate, including violent and property crimes, within the County's jurisdiction.

Example Initiatives, Programs, and Policies:

- Justice Resource Advisory Council: planning and coordination for the local justice system.
- Safety and Justice Challenge: strategies to reduce jail population with a focus on data integration, racial equity, and community engagement.
- Justice Resource Center: one-stop center serving justice-involved people with diversion options and programming to support wellness.
- Medically Assisted Treatment Program: a detention center program that provides patients with an addiction disorder receive controlled doses of medication in conjunction with counseling and therapy to help them avoid returning to more dangerous substances.

⁹ For data sources, refer to Trend Card 9 in Appendix III.

Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Eliminate deaths as a result of substance abuse

Rationale: North Carolina has been significantly impacted by the opioid epidemic. In 2017, the state had a rate of 19.8 opioid overdose deaths per 100,000 persons. This is 5.2 deaths per 100,000 persons higher than the national average.¹⁰ Buncombe County is no exception with an opioid overdose death rate almost twice that of North Carolina. Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 32 to 113. Beyond fatal overdoses, substance use disorders take a community toll in other ways. For example, communicable diseases associated with injection drug use have been on the rise.¹¹

Definitions: "Opioids" are a class of drugs that include the illegal drug heroin, synthetic opioids such as fentanyl, and pain relievers available legally by prescription, such as oxycodone (OxyContin®), hydrocodone (Vicodin®), codeine, morphine, and many others.¹² "Substance Use Disorders" are generally defined as addiction to drugs or alcohol. One type of substance use disorder is "opioid use disorder." Medical professionals can provide diagnosis, and there are various modalities of "treatment" available, such as Medication Assisted Treatment as well as inpatient and outpatient counseling, and peer support. Research finds that Medication Assisted Treatment has the highest efficacy rate, keeping a full 50% from chaotic, illicit use.¹³ "Harm reduction" is an approach that involves reducing negative consequences. Examples of harm reduction related to opioid use disorder include overdose reversals (using the medication Naloxone) and syringe services programs that provide access to safe injection supplies as well as treatment linkages.

Objectives:

- Increase prevention and treatment programs.
- Equip County professionals and partners with appropriate and adequate tools and training.
- Reduce the total number of children coming into foster care related to parental substance use disorders.

Example Initiatives, Programs, and Policies:

- CARE Team: community coalition working to improve prevention, treatment and harm reduction through a substance use response plan.
- Opioid grants: funding to Buncombe County in support of services such as Medicaid Assisted Treatment, transitional housing, and more.
- Opioid services: programs in Health and Human Services, Emergency Management, and the Detention Facility for treatment and harm reduction.
- Overdose mapping: utilizing public record and EMS data to perform cross-departmental analysis of death records and overdose patterns between to inform prevention efforts.

¹⁰ North Carolina Opioid Summary, Opioid-Involved Overdose Deaths, National Institute on Drug Abuse, <https://www.drugabuse.gov/opioid-summaries-by-state/north-carolina-opioid-summary>

¹¹ For data sources, refer to Trend Card 10 in Appendix III.

¹² Definition from National Institute on Drug Abuse, <https://www.drugabuse.gov/drugs-abuse/opioids>

¹³ Kane, C., Ostrach, B., Leiner, K. et. al. (2019). Introduction to Medication Assisted Treatment & Communication Strategies to Reduce Stigma, Bias and Harm when working with Substance Users. UNC Health Sciences at MAHEC, 2019.



Vision: *A robust and sustainable regional economy that builds on our homegrown industries and talent and provides economic mobility for residents.*

Goal: Increase median household income to North Carolina benchmark

Rationale: Buncombe County has a thriving economy that demonstrates job growth, low unemployment and thriving industry clusters. Even with these positive attributes, annual median household income (\$50,668) continues to lag behind 2018 North Carolina state benchmarks (\$52,413)¹⁴ while costs of living increase.

Definitions: “Household Income” includes income of the householder and all other people 15 years and older in the household, whether or not they are related to the householder. “Median” refers to the point that divides the household income distribution into halves, one-half with income above the median and the other with income below the median. The median is based on the income distribution of all households, including those with no income.¹⁵

Objectives:

- Increase average wage for incentivized projects by Buncombe County.
- Set standard for community by supporting \$15 minimum wage.
- Increase number of certified apprenticeship slots offered throughout Buncombe County.

Example Initiatives, Programs and Policies:

- Economic Development Incentive Program: targeted incentives for high wage jobs.
- Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.
- County Policy: Buncombe County \$15 Minimum Wage for all full-time employees.

¹⁴ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.

¹⁵ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.



Vision: A robust and sustainable regional economy that builds on our homegrown industries and talent and provides economic mobility for residents.

Goal: Increase total employment in region’s targeted industries

Rationale: Buncombe County is home to several industries that were born here and grew up here. These industries give us a competitive advantage – from attracting new business to developing our workforce. Continued growth in our strong sectors will promote opportunities in high wage sectors for job seekers with a variety of skill and education level.

Definitions: “Targeted industries” are representative of high value opportunities unique to our region and include: advanced manufacturing; life science; climate technology; outdoor products; professional office and information technology. These are growing industries that offer above-average salaries.

Target Industry Group	2018 Jobs	2013-2018 % Change	Average Earnings Per Job
Advanced Manufacturing (e.g. Automotive, Aerospace, Food, Beverage, etc.)	18,088	25%	\$68.8K
Life Science (Biotech and Medical Devices)	645	71%	\$63.6K
Climate Technology	1,171	22%	\$73.6K
Outdoor Products	624	3%	\$56.5K
Professional Office and Information Technology	11,708	15%	\$73.2K

Objectives:

- Increase total employment in targeted Professional Office and Information Technology jobs.
- Increase total employment in targeted advanced manufacturing jobs.
- Increase small business and “startup” jobs.

Example Initiatives, Programs and Policies:

- Venture Asheville: high-growth entrepreneurship initiative.
- Buncombe County Site Selection Study: analysis of parcels for potential economic development use.
- Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.

Vision: A robust and sustainable regional economy that builds on our homegrown industries and talent and provides economic mobility for residents.

Goal: Implement land use strategies that encourage affordable housing near transportation and jobs

Rationale: Land use strategies guide the future actions of a community. These strategies help to support a vision for the future by identifying long-range goals and objectives for all activities that affect the community. These strategies account for changes in Buncombe County’s growth patterns, development scenarios, land use demands, and demographic composition. Robust land use strategies will help to identify the “best use” of our scarce developable land resources and encourage development that meets the community needs for affordability and accessibility.

Definitions: The “comprehensive plan”, also known as a long-range plan, general plan or master plan is a principal planning tool often used by local governments to represent a vision for the future designed to guide growth, community needs and identified goals through a series of objectives, initiatives and goals. The plan (while not a set of regulations) will influence revisions to, or facilitate the creation of, new standards and policies to promote said objectives, initiatives and goals.

Objectives:

- Evaluate existing and potential programs and incentives that encourage affordable housing along transportation corridors and in areas where adequate public infrastructure exists.
- Initiate a robust, citizen engaged and policy-focused comprehensive planning process.

Example Initiatives, Programs and Policies:

- Comprehensive Plan: the County will develop a new Comprehensive Plan, which will replace the currently used Land Use Plan Update 2013, based on the County’s original 1998 plan.
- Audit, evaluate and improve upon all historic plans completed by Buncombe County and regional partners like the NCDOT, Land of Sky, to fully assess previously identified goals and strategies and evaluate current relevancy.



Equity

Operational Excellence

Resources



Vision: *Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion.*

Goals:

- 1. Ensure that policies and practices eliminate barriers to allow for equitable opportunity**
- 2. Ensure representative and inclusive practices are reflected in decision making**

Rationale: Equity is one of Buncombe County’s values as expressed in this strategic plan. Inequality and lack of inclusion exist across all areas, whether looking at geography, race, gender, age, sexual orientation, disability, and many other traits. However racial equity is defined as a starting place because of pronounced racial disparities at a community level. Buncombe County is experiencing significant and in some cases growing racial gaps across broad domains, including: birth outcomes; health outcomes; educational attainment; income; business success; criminal justice involvement; and life expectancy. Buncombe County as an organization has policies and practices that impact equity, such as: employee recruitment and development; benefits and compensation; service delivery; purchasing; communications; and community engagement.

Definitions: “Equity” is defined as the state of being just, impartial and fair. “Inclusion” is the action or state of including or being included within a group or structure. More than simply diversity or numerical representation, inclusion often involves authentic and empowered participation and a true sense of belonging. “Racial justice” is the systematic fair treatment of people of all races that results in equitable opportunities and outcomes for everyone. “Racial Equity” is achieved when race can no longer be used to predict life outcomes, and outcomes for all groups are improved.¹⁶

Objectives:

- Develop a countywide equity plan and strategies.
- Provide opportunities for employee input and feedback.

Example Initiatives, Programs, and Policies:

- Equity and Inclusion Workgroup: internal cross-departmental committee formed to oversee the creation and implementation of an equity action plan.
- Safety and Justice Challenge: examining practices and working to decrease racial and ethnic disparities in the local justice system.
- Minority Business Plan: practices designed to provide minorities with equal opportunity to participate in contracting and procurement.

¹⁶ Definitions from Race Equity Action and Inclusion Action Guide by the Annie E. Casey Foundation, January 8, 2015 <https://www.aecf.org/resources/race-equity-and-inclusion-action-guide/>



Vision: Proactively managing an infrastructure that contributes to best-in-class performance.

Goals:

1. Foster an internal business culture focused on continuous improvement
2. Assure that policies reflect ethical principles
3. Ensure all decisions promote the County’s financial health and long term interests
4. Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure

Rationale: Often unseen by the public, the functional operations within government are the central driver for enhancing performance and generating change. A high performing government is more capable of delivering high quality, timely, and meaningful services to residents. The impacts of government operations go far beyond the “public-facing” realm of social workers and tax collectors. These impacts can be indirectly felt through the ethics of procurement processes, efficient use of budgeted resources, and transparency of information technology.

Definitions: “Operational Excellence” is the recurring execution of public processes and services on a consistent, equitable and efficient basis.

Objectives:

- Develop departmental business plans that include relevant measures.
- Review and improve business processes.
- Standardize and maintain policies and practices.
- Support initiatives to ensure integrity of data and physical assets.

Example Initiatives, Programs and Policies:

- Policy Review Process: recurring review of County-wide policies for consistency and applicability.
- Departmental Business Planning: development of Departmental business plans aligned to the Buncombe County Strategic Plan.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.

Vision: Ensuring funding, talent, and partnerships that enable high quality delivery of services and information.

Goals:

1. Ensure that Buncombe County is an employer of choice in the region
2. Optimize funding and partnerships
3. Increase public engagement opportunities for input on County programs, projects and initiatives

Rationale: In order to meet the pressing needs of our community, Buncombe County requires talented staff and partners that can deliver high quality programs and services. We must be able to hire and retain the most talented staff, partner with the most innovative and experienced partners, and proactively engage our residents to understand how we are meeting, or failing to meet, expectations.

Definitions: “Funding” refers to the budgeted revenues and grant resources available to the county. “Partnerships” refers to organizations in the government, nonprofit and private sector that are stakeholders in the community.

Objectives:

- Establish a robust training and development program.
- Ensure a sustainable compensation, recruitment and retention program.
- Leverage public and other funding.

Example Initiatives, Programs and Policies:

- Employee Talent Development: dedicated program for assessing current and desired employee knowledge, skills and abilities.
- Community Engagement: dedicated resources to engage communities across Buncombe County on County programs, services and initiatives.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.



Summary

All strategic plans are a leap of faith. The Buncombe County 2025 Strategic Plan sets a course based on what we value and what we believe will be true in the future, based on the best information and projections available to us.

If all goes well, in 2040, a future generation will look back on this work and recognize the residents', Commissioners', and staff's efforts to anticipate the future and consider the next generation's wellbeing. This is the definition of intergenerational equity: to honor current residents' needs without preventing future residents from meeting their own.

Of course, things don't always go according to plan. In that case, Buncombe County Commissioners can return to their values, to residents, and to staff who were instrumental in providing wise counsel, and who will be instrumental in the future.

Our future starts today.

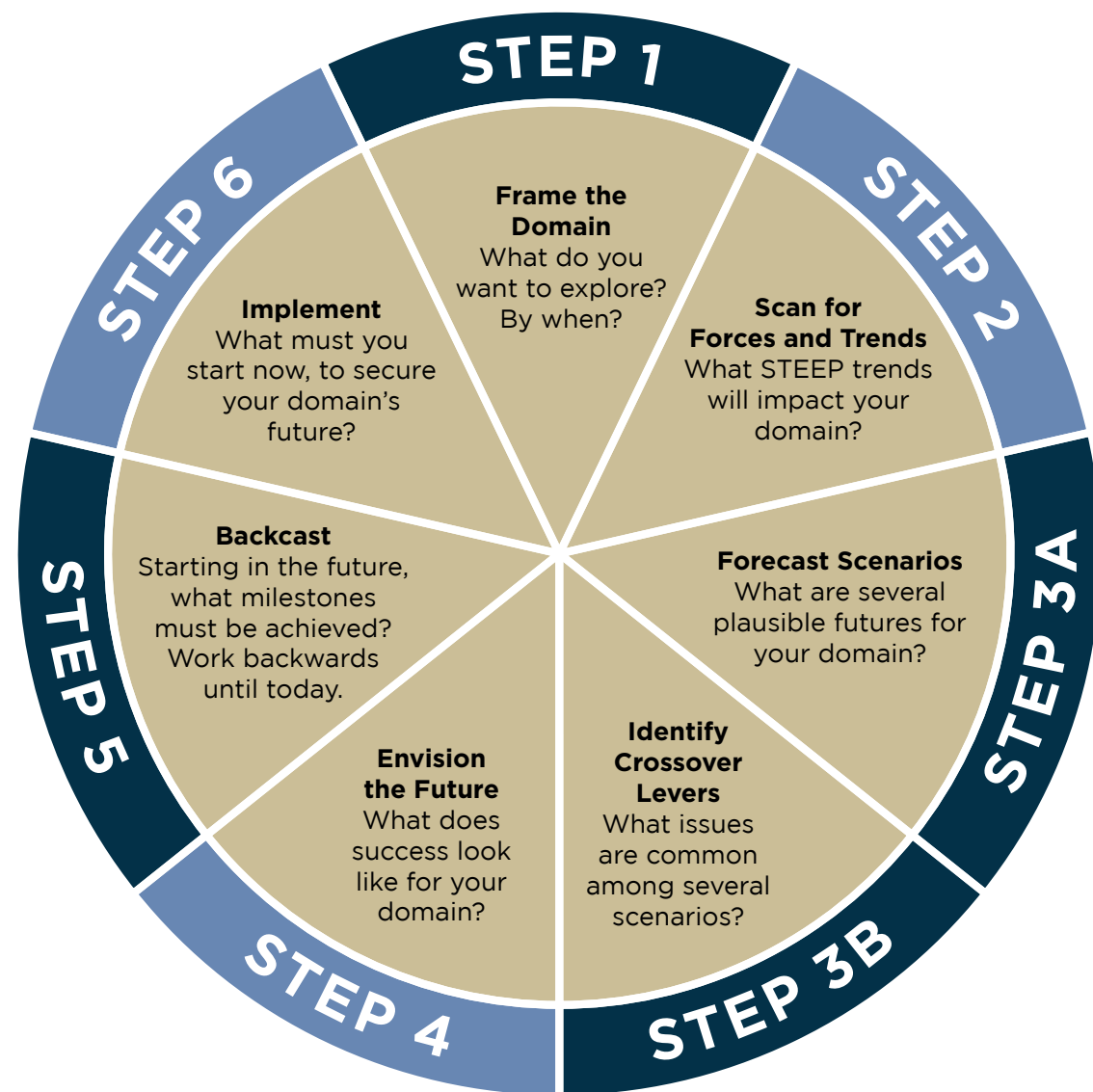


Appendix

I. Methodologies

A. Strategic Foresight

Strategic foresight is a professional, proven process used by the U.S. Military, NATO, the World Bank, Fortune 500 Companies, and others to anticipate the future. The Buncombe County Board used several steps of the strategic foresight process (see image below) to begin its discussion about the County's future.



Step 1: Frame the Domain

The Board chose the domain: "The Future of Buncombe County through 2040." Although the Board knew that they wanted a 5-year plan (not a 20 year plan), they chose to think a generation into the future, so that the 5-year Strategic Plan would give them the best chance of long-term success.

Step 2: Scan for Forces and Trends

To ensure that the 2025 Strategic Plan is responsive to the trends facing the County, Commissioners and department heads gathered to identify and discuss the top trends. They considered dozens of "STEER" trends (Society, Technology, Economy, Environment, and Politics) and ranked them high to low according to impact.

All Commissioners agreed on 10 trends that are highly certain to have a large impact on Buncombe County through 2040:¹⁷

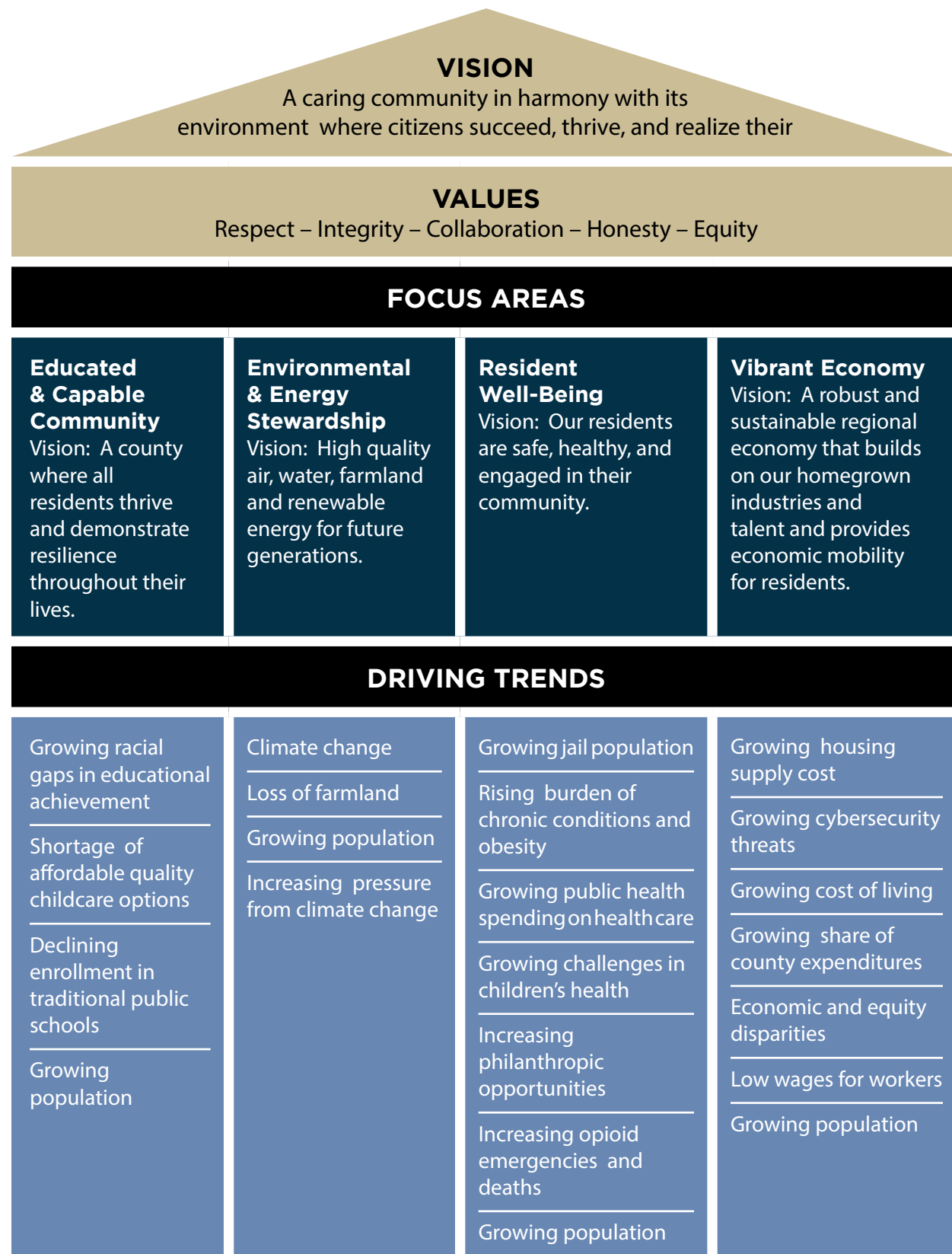
1. Growing housing costs and supply
2. Growing jail population
3. Growing population
4. Growing racial gaps in education achievement
5. Growing public spending on health care
6. Rising burden of chronic conditions & obesity
7. Increasing opioid emergencies and deaths
8. Low wages for workers
9. Economic and equity disparities
10. Loss of farmland

¹⁷ For details on STEEP Trends, refer to Trend Cards in Appendix III.



Step 4: Envision the Future

The Commission began to draft the Focus Areas and visions that would be responsive to the top trends facing Buncombe County.



B. Identifying Values

How did Commissioners identify their values?

Donna Warner from the UNC-Chapel Hill School of Government facilitated the following process.

Values are an enduring belief about the way things should be done and serve as guides for how decisions are made. Values guide actions and for commissioners, like other leaders, their credibility depends on it. As the board wrestles with what Buncombe County will look like in the future, it is important for fellow commissioners, staff and residents to understand what beliefs guide their decisions.

Commissioners explored and shared what was important to them, what they believe the board stands for and also what makes Buncombe County unique. Using a sheet with a list of 50 values, commissioners selected their top 3 personal values, those that were most important to them. They shared their choices with each other and discussed what they meant, why they were chosen and how it will impact their decision making. It was noted there were several values that commissioners shared in common but that no two commissioners selected the same three values and how important it was to know where each leader “was coming from.”

Sharing of personal values was followed by a discussion of those values for which the board stands. Commissioners explored what they wanted to be known for as a board by selecting an image from 50 offered. They described how the image they selected characterized how they will work together and what the image meant to them. Working in two groups, commissioners decided they want to the board to know for **“restoring public trust through honest and ethical decision making, transparency, fiscal responsibility, impactful policy making and good governance.”** One group described it simply as “we fixed it.”

With an understanding for their personal values and what the board stands for, the commissioners worked in groups to brainstorm and determine those values most important to the county’s work, what they held dear and want to preserve and build for future generations. They determined four values: respect, honesty/integrity and embracing a culture of collaboration. Later in the process after community input, equity was added as a value.



II. Putting it to Work: Community and Staff Engagement

Public Engagement

In October through December 2019, Buncombe County hosted a series of workshops to share updates about the strategic plan and gather public input. In order to maximize access, these sessions were held at locations throughout the community at various times of day and days of the week. Spanish language interpretation was available as well as bus tickets and parking passes. In addition, feedback was collected online through the County's "Let's Talk" public engagement platform.

In total, there were 271 attendees across 13 sessions at the following locations:

- North - Barnardsville Community Center
- South - Skyland Fire Department
- East - Black Mountain Town Hall
- West - Enka-Candler Library
- Central - Arthur R. Edington Center & Buncombe County Administrative Offices

A primary goal was to gather input on setting goals that will have the greatest impact for each of the four community focus areas. This was accomplished through visioning, small group exercises, and large group discussion. Various themes emerged:

What to focus on:

- Transportation
- Education
- Employment
- Housing
- Justice/Safety
- Youth

How to govern:

- Health/Mental Health/Substance Use
- Land Use & Natural Resources
- Connectivity
- Equity
- Inclusion
- Partnerships
- Funding
- Investments
- Collaboration
- Public Engagement
- Accountability
- Performance Measurement

All information collected during public engagement was shared with the Board of Commissioners in its entirety as well as published to the website. Commissioners reviewed the feedback during their December workshop and made a number of modifications to their draft plan as a result. For example, "equity" was added as a value as well as a foundational focus area. Several goals within the community focus areas were also added or changed as a result of the public input. For example, language was changed in one goal from "elderly" to "older adult," and a goal was added regarding "land use strategies to encourage affordable housing near transportation and jobs."

Employee Engagement

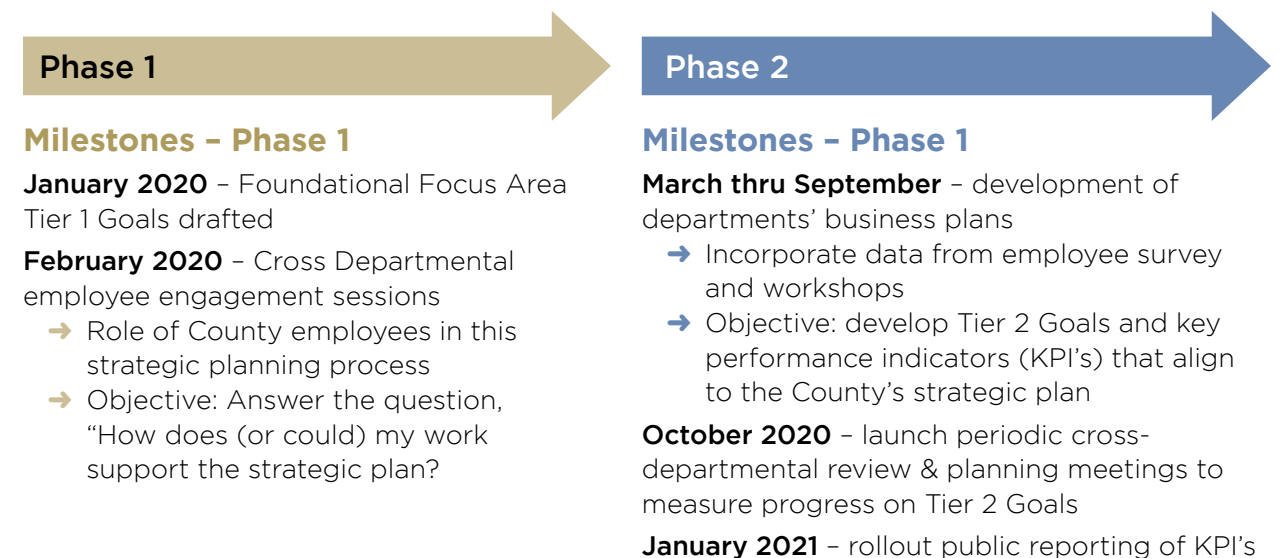
In November 2019, County employees were invited to respond through a survey to two questions related to the Values articulated by the Board of Commissioners. These Values provide a bedrock for how the County operates, and the questions posed to employees were, "In your department do you see [Respect, Integrity, Collaboration, Honesty] being demonstrated?" and "As we work to define this value, what does [Respect, Integrity, Collaboration, Honesty] mean to you?" Responses to these questions provide a benchmark to measure change to the organizational culture over the subsequent years.

Employees were also asked through the survey to provide an initial reaction to the four draft community focus areas. The specific question asked was, "What can, or could, your department do additionally to improve or impact an [Educated and Capable Community, Environment and Energy Stewardship, Resident Well-Being, or Vibrant Economy]." Of the County's 1,500+ employees, 278 responded to the survey.

During the month of February, 2020, County employees were invited to attend 1 of 15 input workshops. In total, there were 182 attendees representing 26 departments. The workshops were designed with three purposes in mind:

1. To inform employees about the strategic planning process with an emphasis on the role of employees;
2. To generate ideas that may lead to initiatives addressing the goals of the plan;
3. To introduce cross-departmental collaboration that prompts innovative approaches to service delivery.

As with the employee survey, information gathered during the workshops were largely anonymous; that is, employees were asked only to identify their respective departments. All ideas and feedback will be returned to departmental leadership prior to the beginning of business planning in order to inform that phase of the strategic planning process, as depicted below:



III. Trend Cards

The following trend cards are those that were originally created for Buncombe County. After the original workshop, Board members added a few additional trends which may not be reflected here.

Society

1. Growing Population

By 2040, the GroWNC region (Buncombe, Haywood, Henderson, Madison and Transylvania Counties) will be home to over 630,000 people – nearly 40% more than in 2010. This is an increase of about 178,000 people or the addition of two cities the size of Asheville. This increase is expected to translate to a need for almost 75,000 additional housing units across the five counties. Most of this growth is expected to occur in Buncombe and Henderson Counties.

Source: 2015-2019 Comprehensive Economic Development Strategy for Buncombe, Haywood, Henderson, Madison, and Transylvania Counties, 2015; Draft French Broad River Metropolitan Planning Organization SE Data Development Report, 2014

3. Rising Median Age

Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change.

Age 0-17	add 3,735	decrease by 2% to 17% of the population
Age 18-24	add 2,345	decrease by 1% to 7% of the population
Age 25-44	add 12,790	decrease by 1% to 25% of the population
Age 45-64	add 15,490	decrease by 1% to 26% of the population
Age 65+	add 28,330	increase by 5% to 24% of the population

As a result, the median age in Buncombe is expected to increase from age 42.1 to age 45.6.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the North Carolina Office of State Budget and Management

2. Increasing Hispanic & Decreasing Black Residents

Between 2017 and 2037, Buncombe County is projected to grow (in total number) the most in terms of White (by 54,400) and Hispanic (by 17,400) residents but lose about 440 Black Residents. Along the way, the proportion of various racial groups within the county population is expected to remain essentially consistent. In terms of ethnicity, however, the proportion of Hispanic residents is expected to grow from 8% to 11%.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the NC Office of State Budget and Management; State of Black Asheville, Feb 2017

4. Rising Burden of Chronic Conditions and Obesity

Chronic conditions are among the leading causes of death in Buncombe County – cancer, heart disease, chronic lower respiratory disease, cerebrovascular disease, and Alzheimer's disease.

If current trends continue, between 2016 and 2030 chronic disease could cost North Carolina \$65.5 billion in medical costs and an extra \$26.6 billion annually in lost employee productivity.

Source: NC State Center for Health Statistics, 2017; fact sheet from the Partnership to Fight Chronic Disease, accessed Aug 20 2018

Society

5. Growing Challenges in Children's Health

In Buncombe County, the prevalence of overweight and obesity among students in K-5 grew from 33.17% in 2012 to 33.8% in 2015. Unhealthy weight increases the risk of many health problems.

Meanwhile, both nationally and locally, immunization rates are declining and preventable serious illnesses are increasing. In Buncombe County since 2000, the percentage of kindergarteners with religious exemptions to immunizations has increased from 0.62% to 5.70% in 2018.

Additionally, a national study suggests that rates of mental-health incidents among teens and young adults are growing. Between 2005 and 2017, the share of teens 12-17 who reported the symptoms of a major depressive episode within the last year rose from 8.7% to 13.2%.

Source: "Sustainability Annual Report for Buncombe County," 2016; "Schools Grapple With Student Depression as Data Show Problem Worsening," Education Week, Mar 14 2019; NC DHHS Immunization Branch, July 2019

6. Declining Enrollment in Traditional Public Schools

Between 2017 and 2025, Buncombe County Schools is projected to lose 2,230 students, falling to a total enrollment of about 21,300. More generally enrollment in traditional NC public schools has been falling, down to 81% as of 2018. Districts with declining enrollment face difficult budget decisions.

In part the decline in number is driven by an overall shrinking student population. Additionally, a growing share of students are switching to charter schools, home schools, and private schools. In Buncombe County, the share of public school students attending a charter school has grown from less than 3.9% in 2011 to 4-7.9% in 2017.

Source: "Nearly 1 in 5 NC Students Are Opting out of Traditional Public Schools," Newsobserver, Jul 13 2018; "2017-18 Enrollments & Facilities Report," Buncombe County Schools, 2018; "Change in North Carolina K-12 Population," NC Dept of Public Instruction, accessed Jul 22 2019

7. Growing Racial Gaps in Educational Achievement

Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%.

In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.

Source: "Two NC school districts with major racial achievement gaps seek solutions," Carolina Public Press, Feb 21 2019; North Carolina Department of Public Instruction, July 2019

8. Changing Rates of Violent Crime

Between 2015 and 2017, overall crime decreased in many areas of Buncombe County but the rate of violent crime increased by 26%, from 239 per 100,000 to 301 per 100,000. This increase is primarily driven by assault and motor vehicle theft, while other property crimes are declining. Furthermore, gun-related violent crime is growing by 55% (2016-19).

Sources: NC State Bureau of Investigation, 2017 Annual Report; Asheville PD Update on Gun Violence, Jun 25 2019

Society

9. Growing Jail Population



Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. Driving this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.

Sources: Staff presentation to Board of Commissioners, Oct 10 2017; staff presentation to Justice Resource Advisory Council, Jul 5 2019

10. Growing Opioid Addiction and Substance Abuse Disorders



Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 29 to 92. Meanwhile in 2016, there were over 17 million painkillers prescribed in the county. This equals almost 68 pills for every man, woman and child in the County. Communicable diseases associated with injection drug use are also expected to continue rising.

Source: "Buncombe County Strategic Priority: Opioid Addiction", Dec 2017; and "County-by-County Figures: The Opioid Crisis in North Carolina," NC Office of the Governor, May 16 2017; NC Opioid Action Plan Data Dashboard, accessed Jul 22 2019

Technology

11. Increasing Demand for Digital Gov Services & Info



Demand for personalized and digital government services accessible by computer and especially mobile devices is expected to continue growing as more and more people access the internet on their own devices at all ages and spend significant time outside of school and work on the web. Already at least 42% of voting-age US citizens handle a majority of their government interactions through digital means. And 86% want to maintain or increase their digital interactions.

Source: "Digital Government: Your Citizens are Ready, Willing... and Waiting," Accenture Public Service Insights, Oct 14, 2015

12. Growing Artificial Intelligence in the Classroom



As AI and its supporting technologies continue to advance, their applications in areas like education are expected to increase exponentially. Depending on adoption rates, AI could completely transform education by as early as 2036, including helping students receive the additional support they need to complete their education, fill more jobs, and earn more and higher wages. AI could also improve the training provided to teachers while reducing costs over the same time horizon, releasing funds to be reinvested into the school system.

Source: "Value of data: Teaching the future with AI," Western Digital and Accenture, Apr 1 2019

13. Growing Job Automation



Automation and computing advances are expected to eliminate, redefine, and create new jobs through the 2020s and 2030s. Along the way, economic inequality and the number of un- or under-employed individuals is expected to grow.

An MIT study estimates that 54-69% of jobs in 15 North Carolina metro areas, including 65% of jobs in the Asheville metro area (Buncombe, Haywood, Henderson, Transylvania, and Madison Counties), may be impacted by automation. The impact is expected to focus particularly on routine clerical work, such as cashier and food service jobs, but also affect jobs with more cognitive and analytical tasks such as software development and financial analysis.

Source: "In Advanced and Emerging Economies Alike, Worries About Job Automation," Pew Research Center, Sept 13 2018; "Small cities face greater impact from automation," Frank, Sun, Cebrian, Youn, and Rahwan, J. R. Soc. Interface, Feb 7 2018

14. Growing Cyber Security Attacks on Local Gov



Targeted ransomware attacks on local US government entities – local governments, police stations, and schools – are on the rise, costing localities millions as some pay off the perpetrators in an effort to untangle themselves and restore vital systems. The cybersecurity firm Recorded Future estimates that at least 170 county, city, or state government systems have been attacked since 2013, including at least 45 police and sheriff's offices.

Source: "Crippling ransomware attacks targeting US cities on the rise," cnn.com, May 10 2019

Environment

15. Heavy Rains and Droughts Grow More Frequent R

Precipitation is expected to grow less frequent but more intense when it arrives, increasing flooding and associated landslides. Already between 1958 and 2012, heavy precipitation events increased in the Southeast region by 27%. The average annual number of heavy rainfalls have been growing in Buncombe County, too.

Additionally, drought conditions are expected to increase and consequently stress on the forest and increased risk of wildfires. Fires in Eastern and Western NC suggest that wildfires are already a growing issue for the state and will become more severe as climate change progresses.

As a result, these trends are expected to increasingly impact state energy issues, water resources, land use, transportation and emergency response.

Source: "The Reality of Global Warming (Climate Change) and its Potential Impact on North Carolina: UNC Asheville Response," September, 2008; "Living Asheville: A Comprehensive Plan for our Future," adopted 2018

16. Increasing Loss of Farmland R

North Carolina leads the nation in the rate of farmland lost to development, and Buncombe County figures show the same trend. Between 1997 and 2017, the county lost 193 farms and 22,784 acres of farmland operated, fall to a total of 1,073 farms that cover a total of 72,284 acres.

As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland soil increases. The agricultural sector contributes both directly to the county economy as well as income for several other sectors including the tourism industry.

Source: US Department of Agriculture, National Agricultural Statistics Service, 2017; communications with Buncombe County, Jul 22 2019

17. Growing Urbanization R

Like many communities across the nation, Buncombe County is growing increasingly more urban. Between 2000 and 2010, its urban population grew from 71% to 76%. And since the 2013/14 abolition of Extraterritorial jurisdiction/involuntary annexation, the County has continued to urbanize on the outskirts of the Asheville/Weaverville jurisdiction.

Going forward urban growth is expected to significantly outpace rural growth. Along the way, citizen-demand for urban-level services and infrastructure is growing in unincorporated areas of the county, which are seeing increasing residential densities, employment centers, and commercial development. Requests include public transportation, sidewalks, curb/gutter requirements, stormwater, and bike/pedestrian friendly transportation options (e.g., greenways).

Source: BC Greenway Master Plan, 2012; BC Community Health Assessment, 2015; Pew Research Center, "What Unites and Divides Urban, Suburban and Rural Communities," May 22 2018

18. Growing Bike and Pedestrian Infrastructure R

Since 2015, Buncombe County has raised \$21.5M for greenway design and construction in order to meet the goals defined in the Greenway Master Plan adopted by the Board of Commissioners in 2012. The County continues to partner with municipalities and local organizations to continue financing, building-out, and maintaining the greenways defined in the master plan.

Source: Buncombe County Greenway Master Plan, 2012; communications with Buncombe County, Jul 22 2019

Economy

19. Growing Cost of Living R

The annual income needed for a family of four in Buncombe County to make ends meet (afford housing, food, child care, healthcare, transportation, taxes, and other necessities) is expected to continue rising. Already between 2010 and 2019, is it estimated to have grown by 12% from \$45,970 (or a combined hourly wage of \$22.10) to \$51,600 (\$24.83/hr).

Source: North Carolina Justice Center, 2010 and 2019 Living Income Standard publications

20. Increasing Freelance and Unpaid Workers R

Between 2017 and 2026, the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to grow to about 14,570 self-employed and unpaid family workers, a net positive change of about 673 (4.8%).

More broadly, freelancers in the U.S. could outnumber full timers within a decade. We might reach this milestone even faster as younger generations become a larger portion of the workforce. Almost half of working Millennials (47%) freelance, a participation rate higher than any other generation.

Source: "Freelanced: The Rise Of The Contract Workforce," NPR.org, accessed Aug 15 2018; employment projections by the NC Department of Commerce, accessed Jul 22 2019

21. Affordable Quality Child Care Options Falling Short R

Programs that help children learn and grow in their earliest years can change the trajectories of their lives, especially for children in disadvantaged families. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.

Sources: Children in licensed care, NC Dept of Child Development and Early Education, Sept 2018; Total child population, NC Office of Management and Budget, 2018; "US and the High Cost of Child Care Appendices," Child Care Aware of America, 2018

22. Growing Total Employment, Esp. in Healthcare and Food Service R

Between 2017 and 2026, employment in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to increase by 8.7% or 19,370 jobs, reaching 241,180.

The fastest growing occupations are expected to be in:

- Healthcare Support (+1,980 jobs or 17.9%), especially Home Health Aides (850 jobs) and Nursing Assistants (495)
- Computer and Mathematical (+440 jobs or 16.5%), especially Software Developers (160) and Computer User Support Specialists (110)

The greatest number of jobs are expected to be added in:

- Food Preparation and Serving (+3,100 jobs)
- Healthcare Practitioners and Technical (+2,320 jobs), esp. Registered Nurses (900)

Source: Occupational Projections (Long-term) for Multiple Occupations in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

Economy

23. Growing Opportunities for Better Wages

The list of industries below currently pay the highest average annual wages (26-90% higher than average among all industries) in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) AND they are projected to grow.

Between 2017 and 2026, these industries are expected to add:

- Utilities (average \$80k): +35 jobs
- Finance and Insurance (avg. \$69k): +310 jobs
- Management of Companies and Enterprises (avg. \$63k): +80 jobs
- Professional, Scientific, and Technical Services (avg. \$56k): +1,290 jobs
- Healthcare and Social Assistance (avg. \$54k): +5,420 jobs
- Wholesale Trade (avg. \$54k): +350 jobs
- Manufacturing (avg. \$53k): +19 jobs

Source: Industry Projections (Long-term) for Multiple Industries in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

25. Growing Housing Costs and Supply

Between 2015 and 2019, the median sale price and the median rent list price for housing in Buncombe County have been growing by an estimated 7% and 10% respectively per year on average. Meanwhile, as of 2015, 44.5% of renters and 26% of homeowners are housing cost-burdened, i.e., housing costs exceed 30% of their household income.

Additional development is anticipated as federal, state and local programs continue to incentivize investment in communities. For example, five underserved Buncombe County census tracts are subject to the Opportunity Zone program which is intended to spur investment in such neighborhoods.

Source: Buncombe County Home Prices & Values, Zillow.com, accessed Jul 20 2019; Buncombe County Housing Needs Assessment, 2014; "North Carolina's Opportunity Zones Certified," UNC School of Government blog, Jul 5 2018

24. Rising Entrepreneurship

Since the Great Recession, total startups in Buncombe County have been increasing and total business closings have been decreasing. In all, 100 companies have been in the Venture Asheville Elevate program since inception, and total capital since January 2017 is an estimated \$8,288,100.

Source: "Living Asheville: A Comprehensive Plan for our Future," adopted 2018; Venture Asheville Program of the Asheville Area Chamber of Commerce & Economic Development

Government

26. Increasing Philanthropic Opportunities

In Buncombe County (and Western North Carolina communities), organizations are bracing for an opportunity to pitch grant projects to the Dogwood Health Trust (DHT). The DHT is expected to launch an annual cycle that could award up to \$70 million to organizations in Western North Carolina for projects that address social, economic, and environmental community conditions that shape and underlie health and wellbeing, such as food insecurity, transportation, or poverty that impact health and healthcare needs.

Source: "The sale of Mission Health will create Dogwood Health Trust. Here's a Q&A on changes," Asheville Citizen Times, Sept 28 2018; "Dogwood Health chair Brumit: Trust favors 'bold' grant requests in WNC," Asheville Citizen Times, Mar 29 2019

28. Growing Public Spending on Healthcare

Consistent with national projections, Buncombe County expects to see its healthcare spending increase. It has already seen them grow about 7.5% per year between 2013 and 2018 (approximately \$10M cumulative over the same period). Meanwhile, the national average annual premium for employer-sponsored health insurance grew about 4% per year.

This trend is expected to continue and possibly worsen due to new and more expensive specialty drugs and treatments. The County has considered measures to control cost including modifying the drug formulary, condition care, consumerism, and changing the plan designs. According to Blue Cross and Blue Shield, County employees contribute approximately 5% of the total healthcare costs and the industry (i.e., government) average contribution is 14%.

Source: "2018 Employer Health Benefits Survey," Kaiser Family Foundation; communications with Buncombe County, Jul 22 2019

27. Growing Share of County Expenditures

Buncombe County operating expenditures (less transfers, payments to escrow agents) have increased by approximately 2% each year since 2016. During that same time frame revenues have risen by approximately 4% annually, but tapered off in 2018 to 1.5%. The primary driver for this decrease is due to a \$10M decrease in Federal and State revenues for Health and Human Services programming.

Going forward, Buncombe County anticipates increased revenues associated with the addition of HCA Healthcare Inc. properties to the tax base.

Source: "5 things to know about Mission Health's proposed HCA Healthcare deal," citizen-times.com, March 30, 2018; Buncombe County Budget Staff, July 22 2019

29. Growing Demand for Civic Engagement Opportunities

Demand for meaningful civic engagement opportunities is growing. For example, participatory budgeting (PB) is a democratic process that allows residents to help determine how public funds are spent. The process only came to the United States in 2009 and has been growing since – most recently counting at least 44 (2015), 59 (2016), 76 (2017), 79 (2018), and at least 83 in 2019 so far. In North Carolina, Greensboro and Durham leverage PB. In Durham, most projects on the ballot will address infrastructure needs, such as improving streets and sidewalks. The second largest category is parks and recreation projects, followed by projects related to safety and the environment.

Source: Map of PB Processes, The Participatory Budgeting Project, accessed Jul 22 2019; "Durham Begins Its \$2.4 Million Experiment in Direct Democracy," Indy Week, Apr 30 2019

This plan facilitated by:

Rebecca Ryan, APF | NEXT Generation Consulting, Inc. | <https://rebeccaryan.com>
Donna Warner | UNC-Chapel Hill School of Government

buncombecounty.org/2025



Appendix S

Departmental Performance Measures



Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Agriculture & Land Services	- Evaluate our existing programs and develop a plan to increase the participation of underrepresented communities in our programming	• Develop bilingual marketing materials	▶ Number of new multilingual/inclusive programs marketing materials created	3	0
		• Develop multilingual programming			
		• Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience			
	- Preserve natural resources for future generations	• Increase our capacity to initiate conservation easements through adding a staff person	▶ Number of conservation easement projects initiated each year	15	19
		• Improve coordination with the Ag Advisory and Land Conservation Advisory Boards to conserve high priority areas			
		• Apply for grant funding for USDA and NCSA conservation easement purchases each year			
- Reduce greenhouse gas emissions with County agricultural producers	• Assist County farmers with understanding on farm energy efficiency and renewable energy potential	▶ Number of Audits Performed by 2025	10	0	
	• Assist County farmers with planning for increased carbon sequestration through addressing management practices				
Air Quality	- Improve customer service to the community	• Implement Accela	▶ In Progress	In Progress	In Progress
		• Local source for indoor air quality issues			
		• Provide online payments and credit card payments for facilities and customers			
	- Reduce internal & community GHG emissions	• Participate in department-led Greenhouse Gas (GHG) reduction program	▶ GHG reduction for installed / implemented projects	0.25	In Progress
		• Participate in Vehicle Evaluation Team			
		• Promoting energy efficiency measures with permitted facilities.			
Budget	- Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	• Develop and lead a planning process that is in alignment with best practices.	▶ Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.	79%	75%
		• Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Commissioners, and the public.			
		• Increase organizational capacity to plan and submit capital project requests for future years that include all information that is needed for evaluation.			
	- Increase organizational capacity for excellent budget development and analysis	• Conduct budget related training based on feedback.	▶ Respondents will report that they have maintained or increased (improved) budget knowledge.	80.0%	87.8%
		• Create a budget survey and gather baseline data for organizational budget knowledge.			
		• Create and provide tools that enhance budgetary knowledge.			
	- Partner with Fire Districts to prepare and provide a five-year Capital Improvement plan to Buncombe County	• Follow up with individual Fire Districts for additional support and guidance if requested.	▶ Annual measurement of how many Fire Districts provided a five-year CIP for the annual budget process (by June 30, 2022)	80%	95%
		• Create and provide tools that enable capital planning.			
		• Develop and provide training on Capital Improvement planning.			
	- Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	• Communicate findings of budgeting best practice research for leadership adoption	▶ In Progress	In Progress	In Progress
		• Conduct further research for tools and techniques to be used for implementation of the recommended			
		• Implement best practice budgeting strategy that is selected			
• Research best practice budgeting strategies.					
• Ensure budgetary decisions align with the County's strategic plan and incorporate the actions of the equity action plan					

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Clerk to the Board	<ul style="list-style-type: none"> Enhance the boards and commissions reporting to the Board of Commissioners 	<ul style="list-style-type: none"> Create schedule for boards/commissions to report to BOC Establish standard operating procedures and create tools for board and commissions to update BOC 	<ul style="list-style-type: none"> Percentage of identified boards & commissions that have reported to the Board of Commissioners 	In Progress	In Progress
	<ul style="list-style-type: none"> Increase diverse representation on Buncombe County Boards and Commissions 	<ul style="list-style-type: none"> Align Board and Commission processes with an equity-based approach 	<ul style="list-style-type: none"> Demographic make-up of Boards and Commissions aligns with county demographics – increasing under-represented groups 	In Progress	In Progress
Communications & Public Engagement	<ul style="list-style-type: none"> Amplify County departments in outreach and engagement efforts 	<ul style="list-style-type: none"> Expand Inform, Consult, Engage, and Partner (ICEP) Implement ICEP model Utilize ICEP departmental goals/initiatives 	<ul style="list-style-type: none"> Number of ICEP consultations to which the equity tool is applied 	5	In Progress
	<ul style="list-style-type: none"> CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics 	<ul style="list-style-type: none"> Develop culturally competent outreach plans to get community input on County initiatives Engage underrepresented communities through multiple mediums Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations 	<ul style="list-style-type: none"> Annual survey results 	In Progress	In Progress
	<ul style="list-style-type: none"> Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness 	<ul style="list-style-type: none"> Create new communications products and update existing ones using a focus on visual production Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and content management system 	<ul style="list-style-type: none"> Growth in website traffic, social media analytics, video views 	In Progress	In Progress
	<ul style="list-style-type: none"> Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals 	<ul style="list-style-type: none"> Create multilingual strategic communication & engagement plans that rely on measurable outcomes Develop strategic communication and engagement plans for all areas of the strategic plan that include satisfaction surveys at the conclusion 	<ul style="list-style-type: none"> Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences 	In Progress	In Progress
County Manager	<ul style="list-style-type: none"> Ensure Buncombe County's workforce is reflective of community ethnicity and gender 	<ul style="list-style-type: none"> Ensure hiring process incorporates best practices for equity and inclusion Establish policies and procedures that promote equitable and inclusive employment opportunities Review and refine retention program Finalize equity action plan for Buncombe County Improve our recruitment process 	<ul style="list-style-type: none"> Percentage of staff demographics compared to Census data 	In Progress	In Progress
	<ul style="list-style-type: none"> Ensure continuous improvement of processes and programs 	<ul style="list-style-type: none"> Support and promote an environment of continuous improvement 	<ul style="list-style-type: none"> Percentage of employees who agree or strongly agree that the County fosters a culture of innovation 	In Progress	In Progress
	<ul style="list-style-type: none"> Ensure equitable access to County services 	<ul style="list-style-type: none"> Ensure that information is available to all county residents Increase broadband access in the county Increase information available on the transparency dashboard Respond to citizens' requests accurately and within a reasonable time Expand access to behavioral health services in Buncombe County and reduce the stigma of behavioral health-related conditions in BIPOC communities 	<ul style="list-style-type: none"> Percentage of residents who agree or strongly agree that they have equitable access to County services 	In Progress	In Progress
	<ul style="list-style-type: none"> Increase public trust 	<ul style="list-style-type: none"> Empower departments to improve their relationships & engagement with the community Identify standard mean to communicate with & engage the public through project lifecycles 	<ul style="list-style-type: none"> Percentage of residents who agree or strongly agree that Buncombe County Govt. is trustworthy 	In Progress	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Economic Development	Expand Black business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	Number of new Black-owned businesses	In Progress	In Progress
		Increase awareness in the business community around small business, minority-focused business programs			
		Support inventory of minority-owned businesses			
	Increase small business and "startup" jobs	Continued support for Venture Asheville	Small Business - # of people employed	670	684
		Promote the continued development of the Mountain Community Capital Fund (MCCF)			
	Increase average wage for Buncombe County incentivized projects	Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	\$ 25.00	\$ 26.02
		Revise Economic Development Policy to drive wage increases			
	Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Advanced Manufacturing - # of people employed	10,826	10,159
		Support continued build out of Biltmore Park West Infrastructure			
		Support continued build out of Enka Commerce Park Infrastructure			
Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	PO/IT - # of people employed	9,958	10,433	
	Expand Broadband throughout underserved areas of Buncombe County				
Elections	Increase departmental capacity to achieve mandated deliverables.	Continue Intra-departmental cross-training	Number of temp staff housing core functions	3	3
		Evaluate and communicate space needs			
		Justify and acquire more permanent staff rather than rely on contract labor for core functions			
	Increase high school student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	Number of students who enroll in the Student Assistance Program	20	0
		Expand our student assistant program.			
	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Percentage of voting age citizens who are registered to vote within the quartile of census tracts where registration is lowest.	84.3%	In Progress
		Increase Community Outreach Efforts			
		Strengthen Poll Worker Training to Give a Better Voter Experience			
	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Reduce critical staff overtime by 25% during election cycles	5,353	2,340
		Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support			
Increasing number of state and national certified elections staff					
Reorganize departmental operations to be more environmentally conscious	Consolidate operations	Decrease Sample Ballots Order	In Progress	In Progress	
	Minimize paper consumption				

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Emergency Services	- Create and manage ongoing work plans to ensure continuous improvement and accountability	<ul style="list-style-type: none"> • Develop & implement in-house Quality Assurance and Training Programs for EMS and 911 • Evaluate staffing needed to adequately perform duties department wide • Enhance Fire Marshal Office efficiency and capability • Identify gaps in performance and obtain resources to support continuous improvement 	▶ Percentage of each program's annual work plan completed	In Progress	In Progress
	- Creation and adherence to technology upgrade and replacement plan	<ul style="list-style-type: none"> • Create vehicle, technology, and equipment replacement plans that align with green strategic priorities (wherever possible) • Select and Implement incident management/resource tracking platform • Develop plans for primary and backup Emergency Operations Center (EOC) • Develop plans for a comprehensive EMS Facility Plan to include administrative offices 	▶ Percentage of compliance for technology and replacement plan	In Progress	In Progress
	- Enhance staffing and workplace development	<ul style="list-style-type: none"> • Enhance internal sharing of information & transparency • Improve workplace diversity, equity, and staff related issues • Managers conduct on-going performance management evaluation of all employees 	▶ Percentage of employee satisfaction score	In Progress	In Progress
	- Improve customer service	<ul style="list-style-type: none"> • Ensure all management is prepared to present to BOC as needed on relevant topics • Develop and begin customer service surveys • Implement best practice of "whole community" Emergency Management through preparedness education provided to partner agencies and the public • Improve relationships with all stakeholders to increase readiness and response capabilities 	▶ Percentage of customer service score	In Progress	In Progress
	- Increase client participation in Community Paramedics/CHANGE team program	<ul style="list-style-type: none"> • Incorporate social worker, community health worker, patient navigator, and tech in 911 Center • Overlay GIS with known hazard areas occupied by unhoused populations • Assist IT in developing in-house EMS & Community Paramedics key performance matrix dashboard • Begin community outreach 	▶ Percentage of calls diverted to CHANGE program vs. other responders	In Progress	In Progress
	- Increasing ES training opportunities for high school students	<ul style="list-style-type: none"> • Partner with AB Tech to create public safety academy that develops lifelong career opportunities for high school students 	▶ Percentage of graduation rates	In Progress	In Progress
	- Manage and monitor departmental budgets while increasing revenue.	<ul style="list-style-type: none"> • Increase 911 grant funding for large capital projects • Align Tier 2 support billing practices to meet industry standards • Maximize collections • Develop cost recovery system for state and federal usage of the training center 	▶ Percentage of revenue gained annually while staying within approved budget	4.0%	In Progress
	Finance	- Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2023.	<ul style="list-style-type: none"> • Conduct training in the Finance department with the goal of having at least one backup trained to complete 100% of essential duties of another position • Develop documentation of essential job functions, tasks, and responsibilities. 	▶ Number of essential functions with fully trained backup	20.0%
- Finance staff will process map all major finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2025.		<ul style="list-style-type: none"> • Finance staff will inventory and evaluate all active financial business processes in the Workday ERP • Finance will develop training and work plans based on the results of the mapping and analysis. 	▶ Number of active (in use) financial Workday workflows that have been mapped and reviewed	10	10
- Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% by July 1, 2023, using Workday and Cobblestone to track the progress.		<ul style="list-style-type: none"> • Create a way to use Workday and Cobblestone to track the progress • Establish data baseline on active Suppliers in Workday • Establish data baseline on Women and Minority Business Enterprises to guide further initiatives • Expand supplier outreach 	▶ Percentage increase in invitations to WMBEs for bidding participation	In Progress	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
General Services & Fleet	<ul style="list-style-type: none"> Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years 	<ul style="list-style-type: none"> Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities over the next five years to support alternative fueled vehicles 	<ul style="list-style-type: none"> Percentage of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids) 	10.0%	12.4%
		<ul style="list-style-type: none"> Replace fleet vehicles with alternatively fueled vehicles 			
		<ul style="list-style-type: none"> Right size fleet 			
	<ul style="list-style-type: none"> Right size County's utilization of facility and space 	<ul style="list-style-type: none"> Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries Develop action items from the comprehensive facility plan 	<ul style="list-style-type: none"> In Progress 	In Progress	In Progress
Health and Human Services	<ul style="list-style-type: none"> Continued focus on excellence in customer service 	<ul style="list-style-type: none"> All HHS staff to attend County HR Trainings 	<ul style="list-style-type: none"> Percentage of calls that are addressed with three business days 	In Progress	In Progress
		<ul style="list-style-type: none"> Establish Customer Response Teams for customer service concerns 	<ul style="list-style-type: none"> Percentage of calls resolved within 7 business days 	In Progress	In Progress
		<ul style="list-style-type: none"> Train all new staff on customer service at Foundations class 	<ul style="list-style-type: none"> Percentage of calls resulting in change in business process or other quality improvement efforts 	In Progress	In Progress
		<ul style="list-style-type: none"> All HSS staff to attend County HR trainings 	<ul style="list-style-type: none"> In Progress 	In Progress	In Progress
	<ul style="list-style-type: none"> Assess participant data for overall Health & Human Service programs to ensure access and representation for BIPOC populations 	<ul style="list-style-type: none"> HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity-in targeted programs Implement strategies to reduce racial disparity in infant mortality and birth outcomes 	<ul style="list-style-type: none"> Percentage of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity 	In Progress	In Progress
		<ul style="list-style-type: none"> Create a culture that supports staff resiliency 	<ul style="list-style-type: none"> Expand the Organizational Care model 	<ul style="list-style-type: none"> Percentage of Service Areas Implementing the Organizational Care Model 	In Progress
HHS - Econ. Services	<ul style="list-style-type: none"> Increase median household income for Skills Training and Employment Program (STEP) graduates 	<ul style="list-style-type: none"> Partner with AB Tech in the STEP program 	<ul style="list-style-type: none"> Average wage of STEP graduates entering employment 	\$13.75	\$15.77
HHS - Public Health	<ul style="list-style-type: none"> Buncombe County Health & Human Services Department and community organization collaborations will work to decrease emergency department visits due to overdose Buncombe County Health & Human Services and community organization collaborations will work to decrease substance abuse overdose deaths 	<ul style="list-style-type: none"> Achieve a more comprehensive overdose response and treatment system with Safer Together Program 	<ul style="list-style-type: none"> Number of emergency department visits due to overdose 	352	In Progress
		<ul style="list-style-type: none"> Achieve a more comprehensive overdose response and treatment system with Safer Together program 	<ul style="list-style-type: none"> Number of substance abuse overdose deaths 	97	In Progress
HHS - Social Work	<ul style="list-style-type: none"> Adults over the age of 60 can receive needed services from multiple community partners operating in one shared space. 	<ul style="list-style-type: none"> Develop an Active Aging Center (AAC) Secure location and funding for AAC 	<ul style="list-style-type: none"> Active Aging Center is fully operational with at least three community partners sharing space and serving older adult population. 	In Progress	In Progress
		<ul style="list-style-type: none"> Promote social and cognitive development of children entering kindergarten 	<ul style="list-style-type: none"> Improve support, training and resources geared towards maintaining and strengthening family units SWCPS & PH Division will collaborate to provide Care Mgmt for Children 0-4 Exposed to Toxic Stress 	<ul style="list-style-type: none"> Number of the abused or neglected children age 4 and under referred to Care Management At-Risk Children (CMARC) for a developmental assessment and services 	In Progress
	<ul style="list-style-type: none"> Buncombe County Health & Human Services will reduce the number of children entering foster care related to parental substance use disorder 	<ul style="list-style-type: none"> Provide residential substance abuse treatment Sobriety Treatment and Recovery Teams (START) 	<ul style="list-style-type: none"> Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition 	55	69

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Human Resources	• Enhance recruitment and selection processes to attract a diverse and qualified workforce	<ul style="list-style-type: none"> • Establish baseline for the number of underrepresented group hires • Review appropriate diversity and inclusion tracking mechanisms 	▶ Percentage of new hires from underrepresented groups	In Progress	In Progress
	• Increase employee engagement for Buncombe County staff	<ul style="list-style-type: none"> • Administer employee engagement survey to all Buncombe County staff • Create an employee survey to determine employee engagement level 	▶ Percentage of employee that report high engagement	In Progress	In Progress
	• Increase number of automated systems to support HR services	<ul style="list-style-type: none"> • Identify and develop ways to gather and report accurate data • Identify current and potential automated systems used by HR 	▶ Percentage of HR services managed through automation	In Progress	In Progress
	• Retain talent by ensuring opportunities and equitable practices	<ul style="list-style-type: none"> • Evaluate salary and benefits to ensure equitable opportunity • Provide support and training opportunities throughout the county • Review and conduct all HR practices using an equity lens 	▶ Percent exits by race/ethnicity do not exceed % of current staff makeup	In Progress	In Progress
ID Bureau	• Reduce the number of "unserved" processes in the warrant repository that meet the criteria to be recalled and disposed by the courts	<ul style="list-style-type: none"> • Collaborate with the Courts and law enforcement to consider mass recall events for all "unserved" processes • Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons • Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts 	▶ Percentage of processes recalled	8.5%	10.3%
	• Ensure one master name record for each person in the Record Management System	• Systematize data maintenance	▶ Percentage of name records with identified duplicates that have not been merged	8%	In Progress
	• Increase employee training opportunities on the topics of equity and inclusion	<ul style="list-style-type: none"> • Create an Equity and Inclusion Curriculum for Department • Develop Equity Training and Education Plan 	▶ Percentage of full-time staff successfully completing equity and inclusion training each year	5%	In Progress
Internal Audit	• Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	<ul style="list-style-type: none"> • Collaboration with Buncombe County teams on equity • Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion • Evaluate equity initiatives of the County and offer recommendations for improvements 	▶ Number of equity initiatives completed	In Progress	In Progress
	• Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	<ul style="list-style-type: none"> • Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls, risk management, and governance processes • Conduct audits in accordance with the initiatives as defined in Goal 1. • Formalize and assess how Internal Audit is meeting the expectations of stakeholders 	▶ Percentage of Stakeholder Satisfaction with Internal Audit Communications	In Progress	In Progress
	• Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	<ul style="list-style-type: none"> • Address any deficiencies discovered through the self-assessment process • Complete the self-assessment process • Finalize Internal Audit governance documents, policies and procedures to ensure consistency and comp 	▶ Rating on Self- Assessment Internal Audit Peer Review	In Progress	In Progress
	• Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government	<ul style="list-style-type: none"> • Request external peer review from the Association of Local Government Auditors (ALGA) • Respond to the ALGA external peer review team's report and distribute the findings as required • Work collaboratively with the ALGA external peer review team while they are conducting onsite examination 	▶ Percent composition of advisory board by race, ethnicity, gender identity & sexual orientation	In Progress	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Information Technology	- Decrease staff phish prone percentage	• Develop Cyber Security Policy	▶ Percent of staff prone to phish bait	In Progress	In Progress
		• Increase Cyber Security awareness by departments and leadership			
		• Provide and monitor training to employees			
	- Decrease Tier 0 support tickets and calls	• Improve IT specific training to all new hires via the New Employee Orientation (NEO)	▶ Number of Tier 0 Support Tickets	In Progress	In Progress
		• Improve targeted IT training and knowledge base for all employees			
Justice Services	- Increase community safety and accountability for those who do harm	• Implement Safety and Justice Challenge Community Safety Initiative	▶ Percent increase in public safety rate for Intensive Supervision caseload	84.0%	85.9%
		• Create a safer community for survivors of intimate partner violence and sexual assault			
	- Reduce youth involvement in justice system	• Develop partnerships between school, justice, youth, and community partners to prevent justice involvement and support alternative pathways for justice involved youth	▶ Percent reduction in school based offense complaints for all of public BC school districts	5%	-58.9%
		• Review and allocate Juvenile Crime Prevention Council Community Investments			
	- Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	• Conduct annual survey of councils and committees	▶ Increase initiatives and activities related to engagement and outreach	In Progress	In Progress
		• Conduct community outreach and engagement			
		• Review accessibility for councils and committees			
	- Increase alternative pathways for people to move through the justice system	• Implement diversionary programs and monitor effectiveness	▶ Number of diversion opportunities / programs / investments at each point in the criminal justice system	3	3
		• Update Buncombe County's Sequential Intercept Map			
	- Increase equitable access to Justice Services programs and resources	• Implement Racial Equity Tool	▶ Percentage of diversion programs with parity in completion by race	33%	In Progress
• Launch Language Access Initiative					
Legal	- Expand Title VI and civil rights trainings to County employees	• Coordinate efforts with County organizational development manager	▶ Number of trainings	In Progress	In Progress
		• Develop and tailor trainings to specific audiences as needed			
	- Improve relations with internal departments through consistent contact	• Develop standards and expectations regarding service delivery	▶ Percentage satisfaction with response rate	In Progress	In Progress
		• Ensure that attorneys are trained on legal issues that are relevant to the various departments of the County and/or related agencies such as the Sheriff's Office or Register of Deeds and encourage attorneys to share what they learn in such trainings with the departments they serve.			
		• Support departments with contracts			
	- Increase frequency of safety related trainings for County departments	• Develop class content and curriculum	▶ Number of staff trainings	In Progress	In Progress
		• Develop safety related training materials			
		• Schedule trainings			
	- Increase the scope of measuring Limited English Proficient (LEP) compliance for external facing departments	• Identify current state of external surveys	▶ Number of departmental surveys that ask for LEP compliance feedback	75	In Progress
		• Using the results of Initiative 1 above, target areas that need improvement and improve the same			

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Libraries	- Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	• Enhance volunteer recruitment and management.	▶ Number of early childhood education classrooms receiving at least one POP service	108	122
		• Increase circulation of classroom book crates: system of delivery to more classrooms in current and future circumstances; audit contents for developmental appropriateness through an equity lens; make crates equitable through access and distribution.			
		• Increase quality, availability and use of curriculum kit/story bag collection.			
	- Buncombe County Special Collections will transform county archives - Special Collections at Pack Memorial Library - to be more inclusive and welcoming with a focus on local Black history	• Buncombe County Special Collections will host a series of free community programs known as "History Harvests" to collect digital scans of historical family photos and documents and promote community awareness and understanding of Special Collections services	▶ Increase in African-American archival materials by 2025	20%	In Progress
		• Buncombe County Special Collections will regularly audit its collections database, Archive Era, for omissions and errors in cataloging of materials, especially those related to historically underrepresented communities			
• Special Collections staff will work closely with the CAPE team to perform outreach activities in Buncombe County's historically Black communities and organizations resulting in broader community awareness and buy-in of local history preservation initiatives					
- Expand resident access to cultural amenities and learning opportunities through ZOOM program	• After year 1 (FY21/22), review staffing capabilities and potential for growth	▶ Number of community outreach events where Zoom passes are promoted and/or distributed	In Progress	In Progress	
	• Develop a system to make and distribute Zoom passes at offsite events				
	• Increase communication and awareness of Zoom program				
- Foster the habit of reading in the home	• Create free book journals, along with distribution plan, for families.	▶ 100% of program implementation	In Progress	In Progress	
	• Develop 1,000 Books Before Kindergarten program.				
	• Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."				
Permitting & Inspections	- Increase the number of electronic plan reviews	• Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	▶ Percent of electronic (paperless) plan reviews	34.0%	97.2%
	- Provide prompt and accurate residential and commercial plan reviews.	• Increase level of customer satisfaction and staff productivity • Plan Review Training	▶ Percent of plan reviews within 3 days of permits submittal	90%	In Progress
	- Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	• Implementation of pilot program for electric vehicles (EV)	▶ Percent of reduction of tailpipe emissions	In Progress	In Progress
	- Increase the amount of trade inspections completed through Live Remote Inspection	• Test Initiative for % of inspections for trade permits completed virtually	▶ Percent of inspections for trade permits completed virtually	In Progress	In Progress
Planning & Transportation	- Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process.	• Collaborate with local, state and federal entities, as well as community partners, to create affordable housing for BIPOC populations and eliminate barriers to fair housing	▶ Number of households impacted by the Affordable Housing Services Program and Community Oriented Development Program	889	704
		• Evaluate programs/incentives that encourage AH development along transp./infrastructure corridors			
• Initiate a vigorous, citizen engaged and policy focused comprehensive planning process					
- Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas.	• Increase ridership through community outreach campaigns and marketing	▶ Increase Mountain Mobility ridership	130,677	In Progress	
	• Target specific eligible participants & geographically proximate service areas for Mountain Mobility				

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Recreation Services	- Improve health and recreation outcomes for the communities most impacted by racial disparities	<ul style="list-style-type: none"> Consider cultural differences in how people use open and public space when evaluating amenities 	▶ Number of collaborative events held with BIPOC supporting community nonprofits	In Progress	In Progress
		<ul style="list-style-type: none"> Realign programs and marketing to encourage BIPOC communities to recreate outside 	▶ Percent of composition of advisory board by race, ethnicity, gender identity, and sexual orientation	In Progress	In Progress
		<ul style="list-style-type: none"> Strive to partner with local outdoor partners on the expansion and diversification of the industry 	▶ Number of permanent interpretive elements that highlight BIPOC community relationships with parks spaces	In Progress	In Progress
	- Increase access to ADA compliant and fully-accessible attractions (playground, fitness equipment, boat dock, etc.) at each County-owned park.	<ul style="list-style-type: none"> Develop comprehensive funding plan for community dissemination 	▶ Number of increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each County-owned park	6	In Progress
		<ul style="list-style-type: none"> Research ADA Equipment that best suits each park's specific location 			
		<ul style="list-style-type: none"> Purchase and install equipment at parks by 2024. 			
	- Increase access to ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	<ul style="list-style-type: none"> Purchase and install equipment at parks by 2024 (full service parks) 	▶ Number of increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	6	In Progress
		<ul style="list-style-type: none"> Research ADA Equipment that best suits each park's specific location (full service parks) 			
		<ul style="list-style-type: none"> Develop comprehensive funding plan for community dissemination (full service parks)) 			
	- Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to County residents. (20% of County residents within a 10 minute walk by 2025)	<ul style="list-style-type: none"> Conduct specific community campaign to target areas where recreation spaces may be needed 	▶ Percent of County residents within a 10 minute walk of full-service, age and ability inclusive recreation spaces to county residents.	8%	In Progress
		<ul style="list-style-type: none"> Establish Baseline - calculate the # of County residents within a 10 minute walk 			
		<ul style="list-style-type: none"> Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces 			
- Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents. (75% of County residents within a 10 minute drive by 2025)	<ul style="list-style-type: none"> Conduct specific community campaign to target areas where recreation spaces may be needed 	▶ Percent of County residents within a 10 minute drive of full-service, age and ability inclusive recreation spaces to county residents.	68%	In Progress	
	<ul style="list-style-type: none"> Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces 				
	<ul style="list-style-type: none"> Establish Baseline - Calculate the # of County residents within a 10 minute drive 				
- Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	<ul style="list-style-type: none"> Continue partnerships with funding agencies for development and construction 	▶ Number of miles of greenways	15	In Progress	
	<ul style="list-style-type: none"> Continue partnerships with municipalities in the county for access to properties 				
	<ul style="list-style-type: none"> Continue to partner with municipalities to facilitate construction of greenways 				
- In conjunction with the Parks Rx program, decrease the rate of obesity for the total population in Buncombe County. (2.5% for the total population by 2025)	<ul style="list-style-type: none"> Develop program using tested models in conjunction with Public Health 	▶ Percentage decrease in obesity - total population	In Progress	In Progress	
	<ul style="list-style-type: none"> Facilitate recreation events each year for the public specific to the Rx program 				
	<ul style="list-style-type: none"> Provide a way for citizens to track and log activities prescribed through the Park Rx Program 				
- In conjunction with the Parks Rx program, decrease the rate of obesity for those under the age of 18 in Buncombe County. (5% for those under 18 by 2025)	<ul style="list-style-type: none"> Develop program using tested models in conjunction with Public Health 	▶ Percentage decrease in obesity - under 18	In Progress	In Progress	
	<ul style="list-style-type: none"> Facilitate recreation events each year for the public specific to the Rx program 				
	<ul style="list-style-type: none"> Provide a way for citizens to track and log activities prescribed through the Park Rx Program 				

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Solid Waste	▪ Increase recycling in Buncombe County Local Government Programs	• Collaborate recycling efforts in residential collections with Franchise Hauler	▶ Percent of recycling in Buncombe County	8.5%	7.5%
		• Expand Recycling Education			
		• Explore feasible diversion programs			
	▪ Reduce Greenhouse Gases	• Evaluate the landfill gas to energy project	▶ Reduction of metric tons of CO2	69,438	In Progress
		• Operate and maintain a gas collection and control system for landfill			
		• Reduce vehicle emissions			
	▪ Extend the Life of the Buncombe County Landfill	• Use Posi-Shell for Daily Waste Cover	▶ Compaction Rate	In Progress	In Progress
		• Accelerate settlement with leachate recirculation			
		• Invest in new compactor every 5 years			
Strategic Partnerships	▪ Expand enrollment opportunities and participation in early childhood education	• Establish performance contracts with grantees	▶ Percent of incoming kindergarten students who score proficient on the developmental screening tool	69%	In Progress
		• Monitor grantee performance			
		• Staff the grant review committee			
	▪ Ensure community investment grants are inclusive and equitable	• Increase Equity in grantmaking	▶ Percent of grant programs reviewed each cycle for opportunities to increase equity	100%	100%
	▪ Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	• Develop Countywide grants report & oversight structure	▶ Percent of grant-related audit findings	0%	In Progress
		• Implement Education and Compliance Measures			
		• Increase Departmental coordination			
	▪ Ensure diversity of grant committees reflects or exceeds representation of racial/ethnic community demographics	• Establish baseline of demographics	▶ Percent of committee members who are minorities (applies to Early Childhood, Isaac Coleman, Strategic Partnerships, Tipping Point)	In Progress	In Progress
		• Increase diversity of grant committees			
	▪ Ensure funds provided to Buncombe County Service Foundation are invested into County services	• Board Governance/By-laws compliance	▶ Ratio of program funds received to invested	1	In Progress
		• Lead Departmental Coordination			
		• Perform Financial Operations			
	▪ Ensure performance of grantees meets contract criteria	• Establish performance contracts	▶ Percent of Overall Grantee performance measures met	60.0%	69.9%
		• Monitor grantee performance			
		• Staff the grant review committees			
▪ Strengthen education partnerships to reduce college and career readiness gaps	• Develop a Bold Community Goal	▶ Asheville City Schools & Buncombe County Schools students that score 17 or higher on the ACT	62%	In Progress	
	• Ensure Budget Accountability				
	• Oversee Education Support Funding				
▪ Strengthen education partnerships to increase student performance and reduce disparities	• Strengthen education partnerships to reduce college and career readiness gaps	▶ Percent of Asheville City Schools & Buncombe County Schools students proficient on NC end of grade tests for 3rd grade reading and math	In Progress	In Progress	
	• Ensure Budget Accountability				
	• Oversee Education Support Funding				

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Strategy & Innovation	• Increase the number of S&I processes that are analyzed with an equity lens.	• Train all Strategy & Innovation staff in equity and inclusion.	▶ Percent of major and intensive Strategy & Innovation projects (to include policies) that utilize the Equity Impact Analysis Tool as a part of the implementation process.	50%	42%
		• Identify questions or tool(s) that can be used to effectively facilitate an equity analysis, and compile to create a standardized Equity Analysis tool for Strategy & Innovation.			
		• Review what constitutes a full project, and update the project charter template to include Equity Impact Analysis tool			
		• Apply the tool to policy review and writing work, and all full Strategy & Innovation projects. Track the usage.			
	• Cultivate culture of innovation and continuous improvement to enhance efficiency throughout the organization	• Create a continuous improvement strategy for Buncombe County Government	▶ Percent of county employees that have completed Strategy & Innovation - sponsored innovation or continuous improvement training.	15.0%	10.7%
		• Develop a process improvement strategy for Buncombe County			
		• Launch Mind Works innovation training program			
	• Increase capacity within departments for operational performance analysis	• Develop a full Strategic Planning and Data Analysis training curriculum.	▶ Percent of departments with participants that successfully complete data analysis course and rate the course as satisfactory	50%	In Progress
		• Develop tools to measure the effectiveness of training courses			
		• Promote and market training programs to employees			
	• Build and manage infrastructure to drive successful strategic plan implementation	• Promote public transparency of the County's strategic plan and progress.	▶ Percent of departments that get sufficient support from Strategy & Innovation in the strategic planning and business planning processes	In Progress	In Progress
		• Increase sources of community input to drive business plan updates and decisions			
• Continually improve upon business plan framework based on input from internal stakeholders					
Sustainability	• Increase renewable energy access and reduce community wide GHG emissions	• Participate in the Blue Horizons Project Community Council	▶ Count of solar installs and weatherizations in the community	25	47
		• Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and provide detailed analysis for agencies			
	• Reduce greenhouse gases for County operations through increased efficiency and on-site renewable generation	• Annual evaluation and construction of on-site solar for county facilities	▶ Amount of renewable energy created by County's solar installations	In Progress	In Progress
		• Explore pilot Environmental challenge program for County departments to reduce their GHG and improve efficiency • Work with Duke and other solar developers on the development of Utility Scale Solar within the County			
Tax Assessment	• Ensure that assessments are fair and equitable by increasing accuracy of data	• Analyze the current audit process in both AP5 and NCPTS	▶ Number of annual audits performed	In Progress	In Progress
		• Identify any additional staffing needs to complete all audits			
		• Improve the audit process to enhance efficiencies			
	• Expand data transparency through creation of customer focused tools	• Create assessment dashboards	▶ Additional public facing tax exploration tools	2	1
		• Identify information that is important to customers			
	• Increase customer satisfaction (from x to y by 2025 - this is TBD)	• Collect and analyze the survey results	▶ Percent of survey responses with favorable or overall positive feedback	In Progress	In Progress
		• Create a Property Assessment customer satisfaction survey • Implement a plan to deliver the customer surveys			
	• Maintain the overall assessment accuracy of real property throughout the county	• Improve accuracy of the sales qualification process	▶ Ratio of appraised property value to market value	In Progress	0.71
• Improve knowledge and skills of real property staff					
• Increase the overall quality of assessment data to improve equity in assessments • Work to remove any biases in property assessments, to include supporting the County's Racial Equity Action Plan goal to sustain and expand rates of BIPOC homeownership					

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Tax Collections	<ul style="list-style-type: none"> • Improve accessibility for taxpayers to make property tax payments 	<ul style="list-style-type: none"> • Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years • Develop and implement communication strategy to stakeholders/payers 	<ul style="list-style-type: none"> ▶ Number of drop-boxes installed 	In Progress	In Progress
	<ul style="list-style-type: none"> • Increase customer-centric payment points for stakeholders with focus on customer support and relationship 	<ul style="list-style-type: none"> • Develop and implement communication strategy to stakeholders/payers 	<ul style="list-style-type: none"> ▶ Number of practical County revenue streams collected by BC Tax Collections 	2	1
		<ul style="list-style-type: none"> • Transition cell tower and Solid Waste revenue to Tax Collections 			
		<ul style="list-style-type: none"> • Identify additional revenue streams to be processed by Tax Collections 			

Appendix T

Glossary & Acronyms



Glossary

ACCOUNTABILITY

The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry; to justify the raising of public resources and the purposes for which they are used.

ACCRUAL

An expense that is recorded at the time it occurs or revenue recorded when earned.

ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADOPTED BUDGET

The budget approved by the County Commissioners and enacted via a budget appropriation ordinance, on or before June 30 of each year.

AD VALOREM TAXES

Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

AGENCY FUNDS

One type of fiduciary (trustee) fund. Agency funds are used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only receipt, temporary investment, and remittance of financial resources to individuals, private organizations or other governments.

ALLOCATE

Set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

AMORTIZATION SCHEDULE

A schedule of debt-service payments separating the portions of payments attributable to principal and interest.

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

The unspent amount (fund balance) appropriated as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.

APPROPRIATION

An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget.

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

ASSESSMENT

The process for determining values of real estate and personal property for taxation purposes.

BALANCED BUDGET

A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

BASIS OF ACCOUNTING

A term used referring to when revenues, expenditures, expenses, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurement, on either the cash or the accrual method.

BENCHMARKING

The process of measuring an organization's performance and processes against the best-in-class private and public organizations.

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

A written promise to pay a specified sum of money (principal or face value) at a specified future date (the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which may be spent within a certain time period.

BUDGET DOCUMENT

A formal document presented to the Board of Commissioners containing the county's financial plan for a fiscal year.

BUDGET MESSAGE

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

BUDGET ORDINANCE

The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

BUDGET YEAR

The fiscal year for which a budget is proposed or a budget ordinance is adopted.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from a long-term work program. It sets forth each project and specifies the resources needed to finance the projected expenditures.

CAPITAL PROJECT

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$25,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

CAPITAL PROJECTS FUND

A fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CAPITAL RESERVE FUND

A fund used to segregate a portion of the government's resources to be used for future capital program expenditures.

CCBI

City-County Bureau of Identification. This department maintains criminal and other identity records for local law enforcement agencies.

CDE

Central Data Entry. This division maintains a centralized database of criminal history information on all persons arrested or cited in the County.

CERTIFICATES OF PARTICIPATION (COPs)

A financing mechanism in which certificates, or securities, are sold to investors who underwrite a project. The issuance of COPs is secured by lease-purchase agreements to which the County is a party.

CONTINGENCY ACCOUNT

An appropriation of funds to cover unanticipated events that may occur during the fiscal year. Transfers from this account must be approved by the Board of Commissioners.

CURRENT PERIOD

Defines the near-term time frame, month or year, in which expenditures are made and revenue received.

DEBT SERVICE

Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

An accounting charge associated with expiration in the service life of fixed assets. Depreciation is not recorded as an expense for budget purposes.

DESIGNATED FUND BALANCE

The amount of fund balance that is unavailable for future appropriations.

DISCRETIONARY EXPENDITURES

These are expenditures that the County can use or regulated by its own discretion or judgment.

EMS

Emergency Medical Services.

ENCUMBRANCE

Commitments of appropriated funds related to unperformed contracts for goods or services.

ENTERPRISE FUND

Account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES

The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services.

FISCAL YEAR (FY)

The annual period for the compilation of fiscal operations. The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year.

FUNCTIONAL LEVEL

The level where a group of related activities aimed at accomplishing a major service or regulatory program for which the government is responsible are reported together (e.g. public safety).

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

Amounts which remain unspent after all budgeted expenditures have been made.

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

This GASB Statement (Fund Balance Reporting and Governmental Fund Type Definitions) redefines fund balance classifications and clarifies government fund type definitions.

GENERAL FUND

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION (GO) BONDS

A bond backed by the strongest form of security that a county can pledge for debt, its full faith and credit. A full faith and credit pledge is a promise to levy whatever amount of property tax is necessary to repay the debt.

GEOGRAPHIC INFORMATION SYSTEM (GIS)

A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

GOALS

Realistic expression of specific things to achieve that relate directly to the mission; clear, measurable, attainable and in most cases, exceedable. They outline specific steps taken to accomplish the mission.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

Total debt plus authorized but not issued bonds plus installment purchase agreements.

HHW

Household Hazardous Waste

INFRASTRUCTURE

Facilities on which the continuance and growth of a community depend, such as roads, waterlines, etc.

INSTALLMENT FINANCING

A loan transaction in which a local government borrows money to finance or refinance the purchase of a capital asset or the construction or repair of fixtures or improvements on real property. Instead of taxing power (GO Bonds), the unit grants a security interest in the asset to the lender.

INTERGOVERNMENTAL REVENUES

Revenues (grants, shared revenues, etc.) received from another government (state, local, federal) for a specified purpose.

INTERNAL SERVICE FUND

A fund used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis.

LINE ITEM

The detailed categories of expenditures for goods and services that the County purchases throughout the year.

LIMITED OBLIGATION BONDS (LOBS)

A type of installment financing similar to Certificates of Participation (COPS). Certificates, or securities, are sold to individual investors.

LONG TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MEASUREMENT FOCUS

The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

MISSION STATEMENT

Fundamental purpose; a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

A method for recording receipts and expenditures in which expenditures are recognized when the goods or services are received, and the revenues are recognized when measurable and available to pay expenditures in the accounting period.

NET DEBT

The difference between total gross debt less authorized but not issued bonds. It is the amount of debt that is applicable to the calculation of the County's debt limit.

OBJECT LEVEL

An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, or contracted services.

OPERATING BUDGET

The County's financial plan which outlines proposed expenditures for the fiscal year and estimates the revenues which will be used to finance them.

OPERATING EXPENDITURES

The cost for personnel, materials and equipment required for a department to function.

OPERATING FUND

This is a fund that is adopted for the current fiscal year only.

OPERATING TRANSFERS

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OUTCOME

The results specified in organizational goals or the positive effects or results an organization has on the community it serves.

OUTPUT

What an organization produces as it attempts to provide public services. (Ex: The number of patrol cars a police department purchases.)

PAY-AS-YOU-GO

The practice of financing expenditures with funds that are currently available rather than borrowed.

PROJECT FUND

This is a fund that includes on-going revenues and expenditures that "roll" from one year to the next. These funds do not require annual adoption by the Commissioners.

PROPRIETARY FUND

A type of fund that accounts for governmental operations that are financed and operated in a manner similar to a private business enterprise. It is financed primarily from charges to users for services provided. There are two types of proprietary funds: enterprise funds and internal service funds.

PRIOR PERIOD ADJUSTMENT

Prior period adjustments are the net effect of changes resulting from the correction of an error in the previous fiscal year.

RECOMMENDED BUDGET

The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

REQUIRED EXPENDITURES

These are expenditures that the County must spend according to a law or ruling from a State or Federal agencies. These include Medicaid expenditures and School Capital and Operating funds.

RESERVED FUND BALANCE

The portion of a governmental fund's net assets that is not available to budget to spend.

REVENUE

Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

SERVICE DISTRICTS

A unit of local government that is created for the operation of a particular public service enterprise. These include fire and rescue.

SPECIAL ASSESSMENTS

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL OBLIGATION BONDS

A type of borrowing secured by a pledge of any revenue source or asset available to the borrowing government, except for the unit's taxing power.

SPECIAL REVENUE FUND

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STRATEGIC PLAN

This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business in order to reach longer term goals.

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Budget Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuations.

TRANSFERS (IN/OUT)

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

UNDESIGNATED FUND BALANCE

The amount of fund balance that is available for future appropriations.

UNRESTRICTED FUND BALANCE

The sum of committed, assigned, and unassigned fund balance as defined in GASB Statement 54.

Acronyms

AB - Asheville-Buncombe

ABTCC - Asheville-Buncombe Technical Community College

ACFR - Annual Comprehensive Financial Report

ACS - Asheville City Schools

ADA - Americans with Disabilities Act

ADM - Average Daily Membership

AFV - Alternate Fuel Vehicles

AHS - Asheville High School

ARRA - American Recovery and Reinvestment Act

ART - Asheville Rides Transit

AVL - Asheville

BAB - Build America Bonds

BAS - Building Automation System

BC - Buncombe County

BCAT - Buncombe County Anti-Crime Taskforce

BCHHS - Buncombe County Health and Human Services

BCS - Buncombe County Schools

BI - Business Intelligence

BIPOC - Black, Indigenous, and People of Color

BOC - Board of Commissioners

BOCC - Board of County Commissioners

CAPE - Community and Public Engagement Department

C&D - Construction and Demolition

CDE - Centralized Data Entry

CIP - Capital Improvement Plan

COLA - Cost of Living Adjustment

COOP - Continuity of Operations Programs

COPs - Certificates of Participation

CPA – Certified Public Accountant
CPI-W – Consumer Price Index for Urban Wage Earners and Clerical Workers
CTE – Career Technical Education
DSS – Department of Social Services
DVP – Delivery vs. Payment
ECA – Enhanced Curricular Activities
EDC – Economic Development Coalition
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
EOC – Emergency Operations Center or End of Connection
EPA – Environmental Protection Agency
ERP – Enterprise Resource Planning
EV – Electric Vehicle
EVB – Electric Vehicle Battery
FINRA – Financial Industry Regulatory Authority
FTE – Full-Time Employee
FLSA – Fair Labor Standards Act
FY – Fiscal Year
GASB – Governmental Accounting Standards Board
GE – General Electric
GF – General Fund
GFOA – Government Finance Officers Association
GHG – Greenhouse Gas
GIS – Geographic Information Systems
GO – General Obligation
GS – General Statute
GSE – Government-Sponsored Entity
HHS – Health and Human Services
HR – Human Resources
HRIS – Human Resource Information System
HS – Human Services
HVAC – Heating, Ventilation, and Air Conditioning
ICMA-CM – International City/County Management Association – Credentialed Manager

IT - Information Technology
ITGC - Information Technology Governance Committee
JCPC - Juvenile Crime Prevention Council
LGC - Local Government Commission
LGERs - Local Governmental Employees' Retirement System
LLC - Limited Liability Company
LOBs - Limited Obligation Bonds
MOU - Memorandum of Understanding
MSA - Metropolitan Statistical Area
MSRB - Municipal Securities Rulemaking Board
MSW - Municipal Solid Waste
NC - North Carolina
NCDOT - North Carolina Department of Transportation
NCGS - North Carolina General Statutes
NCLGC - North Carolina Local Government Commission
NRSRO - Nationally Recognized Statistical Rating Organization
OFS - Other Financing Sources
OMB - Office of Management and Budget
OPEB - Other Post-Employment Benefits
PC - Personal Computer
PDF - Project Development Financing
PGR - Parks, Greenways, and Recreation
POP - Preschool Outreach Program
PR - Public Relations
PSAP - Public Safety Answering Point
PSIP - Public Safety Interoperability Partnership
PSTC - Public Safety Training Center
QA - Quality Assurance
QBS - Qualifications-Based Selection
RFP - Request for Proposals
RFQ - Request for Qualifications
RNTR - Revenue-Neutral Tax Rate
ROD - Register of Deeds

SB - Senate Bill

SEC - Securities and Exchange Commission

SIFMA - Securities Industry and Financial Markets Association

SL - Session Law

SUV - Sport Utility Vehicle

SWCD - Soil and Water Conservation District

TBD - To Be Determined

TDA - Tourism Development Authority

TIF - Tax Increment Financing

US - United States

VHF - Very High Frequency

VRD - Variable Rate Debt

WIC - Women, Infants, and Children

This page is intentionally left blank.



www.buncombecounty.org