



2021 ANNUAL BUDGET REPORT

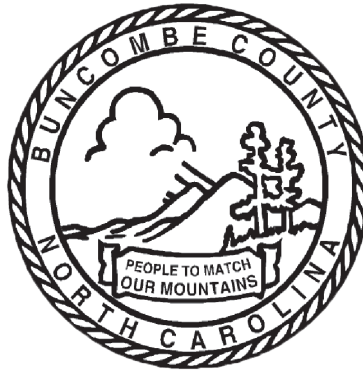
FOR THE FISCAL YEAR ENDING JUNE 30, 2021



BUNCOMBE COUNTY
NORTH CAROLINA

Buncombe County, North Carolina

Annual Budget Fiscal Year 2020-2021



Board of Commissioners

Brownie Newman, Chair
Robert Pressley, Vice-Chair
Al Whitesides
Amanda Edwards
Anthony Penland
Jasmine Beach-Ferrara
Joe Belcher

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
Jennifer Barnette, Budget Director
John Hudson, Budget Analyst
Rusty Mau, 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 1, 2019

Christopher P. Morrill

Executive Director

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Red text should direct you to specific pages 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 FY2021 can found on page [28](#).

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

This information can be found on page [27](#) along with how funds are spent on page [33](#).

What fiscal policies does the County have in place?

All policy information can be found in the Policies & Goals section (p.[57-70](#)) and Supplemental [Appendices C-J](#) (p.156-214). It can also be found on the [Transparency website](#).

What's the population of Buncombe County?

Population along with a lot of great community data can be found in the Community Profile, [Appendix A](#) (p.145-148).

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 [48](#).

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

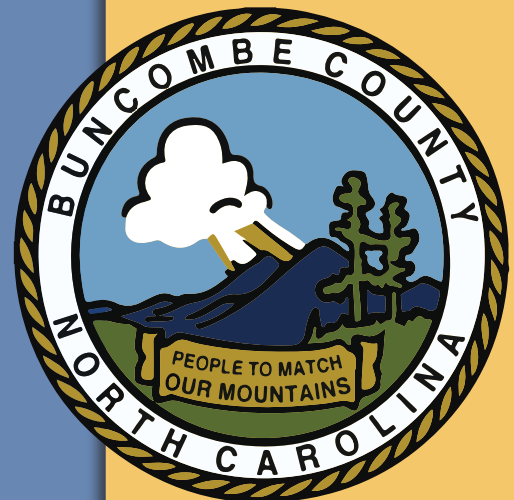
Respect

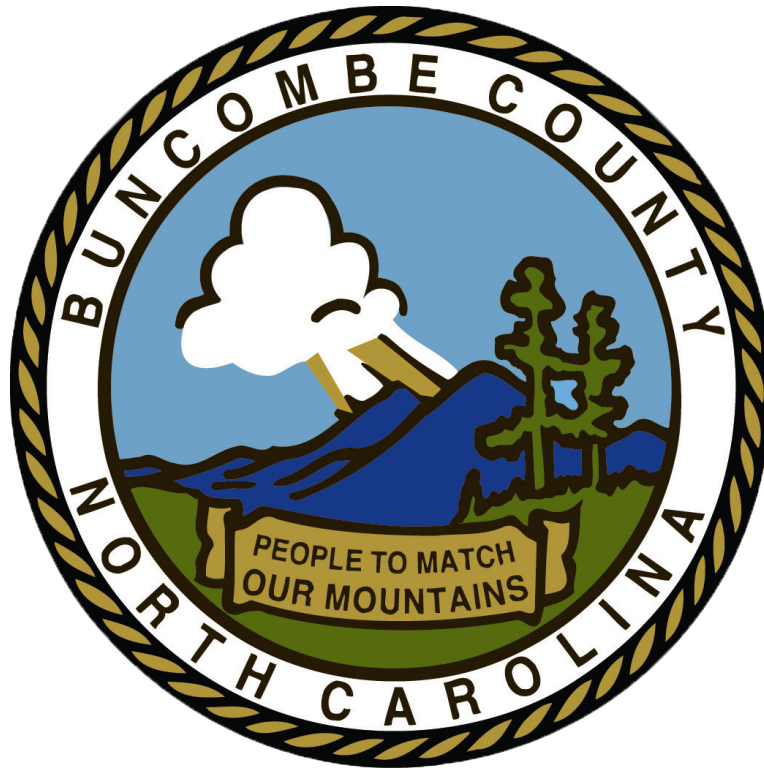
Integrity

Collaboration

Honesty

Equity

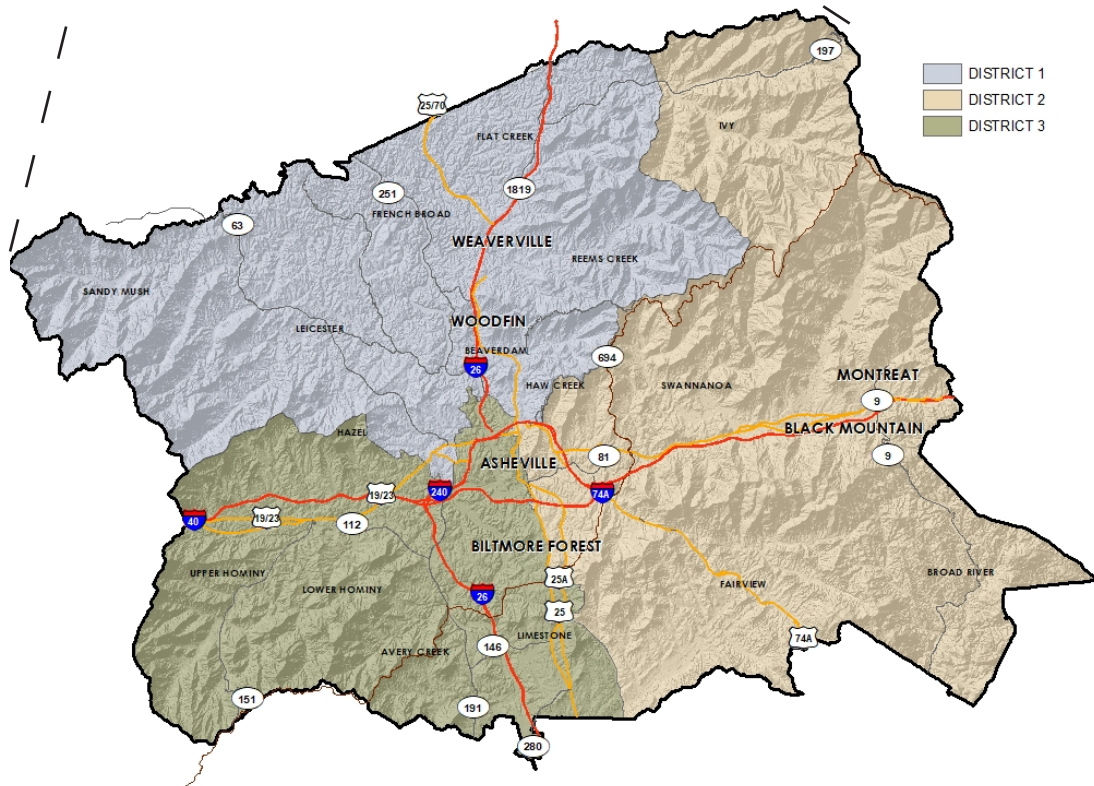




The Buncombe County Seal

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 citizens.

Buncombe County North Carolina



<i>Population</i>	261,191
<i>Area</i>	656 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

A Brief History of Buncombe County

In 1791, David Vance and William Davidson presented to the North Carolina House of Commons a “petition of the inhabitants of that part of Burke County lying west of the Appalachian Mountains praying that a part of said county, and part of Rutherford County, be made into a separate and distinct county.” The original bill to create the county gave as its name “Union.” The name was changed, however, to Buncombe in honor of Col. Edward Buncombe, a Revolutionary War hero from Tyrrell County.

The Buncombe bill was ratified on January 14, 1792. The new county included most of Western North Carolina and was so large it was commonly referred to it as the “State of Buncombe.” Approximately 1,000 people lived in the county.

The Buncombe Turnpike was completed in 1827 connecting Tennessee and Kentucky to South Carolina. The turnpike ran along the French Broad River in the northern part of the county and through the heart of the county in the south. The turnpike caused an economic revolution to the region. By 1840, the first public schools had opened and by 1850 there were 57 schools enrolling more than 4,500 students.

Economic prosperity in 1850 was based on the drover trade; driving hogs, cattle, sheep and turkeys from the West to markets in South Carolina. Corn, used to feed the animals being driven to market, was the key money crop. However, new railroads running into Tennessee and Kentucky greatly diminished the drover trade, as did the Civil War. The war left Buncombe County’s economy drained.

Economic salvation for Buncombe County arrived on October 3, 1880 when the first train pulled into Asheville. Building the railroad across the Blue Ridge Mountains was an engineering feat only equaled by the strength of the men who built it.

During the next ten years, the County’s population increased by more than 13,000 people-- 61 percent. The most important agricultural commodity was tobacco. It replaced corn as the county’s key money crop. Fruit and dairy products continued to grow in importance as well.

In 1890, George Vanderbilt began building Biltmore House, the largest private home in America. The artisans and others he brought to build his estate brought changes in views about forestry, agriculture and handicrafts. During this era, 1890-1910, Buncombe County’s cool, crisp mountain air made the area a popular location for tuberculosis sanatorium. The area also became one of America’s best-known tourist centers.

By 1920, Buncombe County was firmly established as a transportation, manufacturing, forestry, agricultural, educational, medical and tourist center. Thomas Wolfe put Asheville on the literary map as well.

Despite the profound impact of the “great depression” that began in 1929, those same industries exist today in a vibrant metropolitan area surrounded by unsurpassed natural beauty. Our population has grown to more than 200,000. Yet, the qualities of intelligence, hard work, faith, honesty and “people to match our mountains” are prevalent today, as they have been throughout Buncombe County’s extraordinary history.

A seven-member Board of County Commissioners governs Buncombe County today. The Chair is elected separately by all the qualified voters in Buncombe County every four years. Two commissioners are elected from each of the three House of Representative Districts in Buncombe County in staggered terms for four years. Each commissioner is required to reside in and represent one of the districts, and only the qualified voters of that district will be eligible to vote for that district seat.

The Commissioners set policy, determine budgets for several agencies and set property tax rates for the entire county. The Board also appoints a County Manager. The County Manager is the chief administrative officer, and prepares and recommends the annual budget. Also, the County Manager is responsible for program development and personnel management.

The goal of this Board is to continue to provide the citizens of Buncombe County quality services and first-rate government. They will accomplish this goal through motivated professionals who are dedicated to serving all of our people. The foundation has been laid that will ensure a bright and prosperous future for our citizens and for generations yet to come.

Buncombe County

Board of Commissioners

DISTRICT 1

DISTRICT 2

DISTRICT 3

CHAIR



Brownie Newman



Jasmine Beach-Ferarra



Amanda Edwards



Joe Belcher



Al Whitesides



Anthony Penland



**Robert Pressley,
Vice-Chair**

County Officials

Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Dakisha Wesley
Sybil Tate
Lamar Joyner
Jennifer Barnette
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**

Citizens

Board of Commissioners

- Chairman **Brownie Newman**
- District 1 **Jasmine Beach-Ferrara**
- District 1 **Al Whitesides**
- District 2 **Anthony Penland**
- District 2 **Amanda Edwards**
- District 3 **Joe Belcher**
- District 3 Vice Chair **Robert Pressley**

External Audit Committee

Internal Auditor **Trisha Burnett**

Clerk to the Board **Lamar Joyner**

Register of Deeds **Drew Reisinger**

Sheriff **Quentin Miller**

Board Attorney **Heather Hockaday**

Budget **Jennifer Barnette**

Human Resources **Sharon Burke**

Intergovernmental Relations **Timothy Love**

Legal/Benefits/ Risk MGMT **Michael Frue**

County Manager **Avril Pinder**

Finance **Don Warn**

Tax Collector **Jennifer Pike**

Office Administrator **Lynn Smith**

Assistant County Manager **Dakisha Wesley**

Assistant County Manager **Sybil Tate**

City/County ID **Pat Freeman**

Communications and Public Engagement **Lillian Govus**

Election Services **Corinne Duncan**

Emergency Services **Van Taylor Jones**

Health & Human Services **Stoney Blevis**

Justice Services **Tiffany Iheanacho**

Library **Jim Blanton**

Recreational Services **Josh O'Conner**

Strategic Partnerships **Rachael Nygaard**

Agriculture and Land Resources **Jennifer Harrison**

General Services **Mike Mace**

Information Technology **Kathy Brady**

Performance Management **Rafael Baptista**

Permits & Inspections **Matt Stone**

Planning **Nathan Pennington**

Solid Waste **Dane Pedersen**

Sustainability Office **Jeremiah LeRoy**

Tax Assessment **Keith Miller**



Buncombe County Government

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



“A goal without a plan is just a wish.” — Antoine de Saint-Exupéry

June 1, 2020

Dear Buncombe County Commissioners,

In accordance with The North Carolina Budget and Fiscal Control Act, I submit the FY 2021 recommended annual budget for Buncombe County for your review and consideration.

The Budget Message I am providing today is quite different from the one I contemplated writing in early March. The COVID-19 pandemic has affected our community, and accordingly our budget in ways we could not have foreseen and in some ways we still do not yet understand. You will find references throughout this message to the COVID-19 pandemic and from a fiscal perspective it impacts our expected revenues as well as expenditures and creates uncharted territory for Buncombe County.

In fiscal year 2020 the Board of Commissioners established a new strategic plan to help lead Buncombe County into the future with input from the community and staff. We also mourned the loss of a valuable community member and commissioner in the passing of Commissioner Mike Fryar. However, I believe 2020 will be defined most by the COVID-19 pandemic.

Buncombe County Government is fueled by dedicated staff, a fact we have seen demonstrated frequently throughout the adversity. Those staff members, along with you, are guiding Buncombe County through the COVID-19 pandemic, whose effects will linger in our community well into the coming fiscal year.

In planning for the upcoming fiscal year, our department leadership assessed the resources needed and that information, in conjunction with the new strategic goals, allowed me to direct staff on priorities for the recommended FY2021 budget. Unfortunately, much of this planning was done before the pandemic and as such, our original plans have been adjusted considerably. We are in uncharted territory when it comes to budget planning and our staff have responded by using their considerable talents to anticipate the shifting landscape.

The recommended Fiscal Year 2020-2021 (FY2021) budget, provides funding to maintain Buncombe County's quality services as well as begin working to achieve the goals of your new strategic plan.

As always, I strive for accountability and integrity in our budgeting and financial processes. The budget before you undertakes the provision of high-quality services, meets the needs of our community and is fiscally responsible with taxpayer dollars during this difficult and challenging period.

FY2021 Budget Summary

Highlights

As I mentioned earlier, the focus of our budget planning was deterred by the pandemic. While we initiated an excellent and immediate response, we discovered we must continue to invest in Public Health and Public Safety to ensure we are properly positioned to maintain our readiness to respond. Some of the investments I am recommending are:

- New Positions – This budget proposes 11 positions in Public Health and Public Safety. One Public Health Nurse, three 911 telecommunicators, six paramedics and a part-time emergency services medical director. These positions, with the exception of the medical director, are funded at 6 months and are slated to start in January 2021, in order to maximize available resources while assessing the uncertain nature of revenues during and after the COVID-19 pandemic.
- Outfitting Emergency Services – An ambulance replacement and a truck will be purchased for Emergency Services in FY2021. Additionally, there will be outlay for 911 training desks, medical equipment, upgraded uniforms to meet safety standards and communications equipment
- Contingency Funding – Budgeting contingency for unanticipated expenditures is a best practice. In FY2020, we requested budget amendments for \$1,000,000 to address pandemic demands and believe it is essential to make available budget for the potential of additional pandemic-related expenditures

Expenditures

The recommended budget provides \$448,249,116 in total expenditures across all operating funds, with a General Fund total of \$335,648,556. The proposed tax rate to support the FY2021 budget remains constant at 52.9 cents per \$100 of assessed valuation.

The value of a penny on the tax rate is \$4,005,990.

The FY2021 recommended budget amounts are as follows:

- General Fund budget of **\$335,648,556**
- Occupancy Tax Special Revenue Fund budget of \$18,000,000
- 911 Special Revenue Fund budget of \$1,193,375

- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$81,313
- Fire & Service Districts Special Revenue Fund budget of \$35,038,870
- Mountain Mobility Special Revenue Fund budget to \$5,239,969
- Project Development Financing (PDF) Woodfin Special Revenue Fund budget of \$745,200
- Tax Reappraisal Fund budget of \$447,575
- Sheriff Forfeitures Fund budget of \$528,489
- Solid Waste Enterprise Fund budget of \$10,018,582
- Inmate Commissary and Welfare Fund budget of \$437,314
- Insurance and Benefits Fund budget of \$40,869,873

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$324,313,605**, an overall reduction of 0.11% from the FY2020 amended budget.

Ad Valorem Taxes – Property taxes for FY2021 are budgeted at **\$212,211,847**, an increase of \$5,987,468 (2.9%) over the FY2020 amended budget. With \$1,487,253,023 added to the tax base, the estimated tax base for FY2021 is \$40,464,540,989. This growth is offset by a lower collection rate. Of note, we are bound by statute to budget our property tax revenues by the prior year’s collection rate, a rate that was impacted in FY2020 by the pandemic and, as such, is budgeted at 99.0%.

Sales Taxes – It is anticipated that the Stay at Home order designed to slow the spread of COVID-19 will impact sales tax revenue due to the significant reduction in tourism and retail sales. Sales taxes are budgeted at **\$30,068,224**, a decrease of \$3,465,013 (10.3%) below FY2020 amended budget.

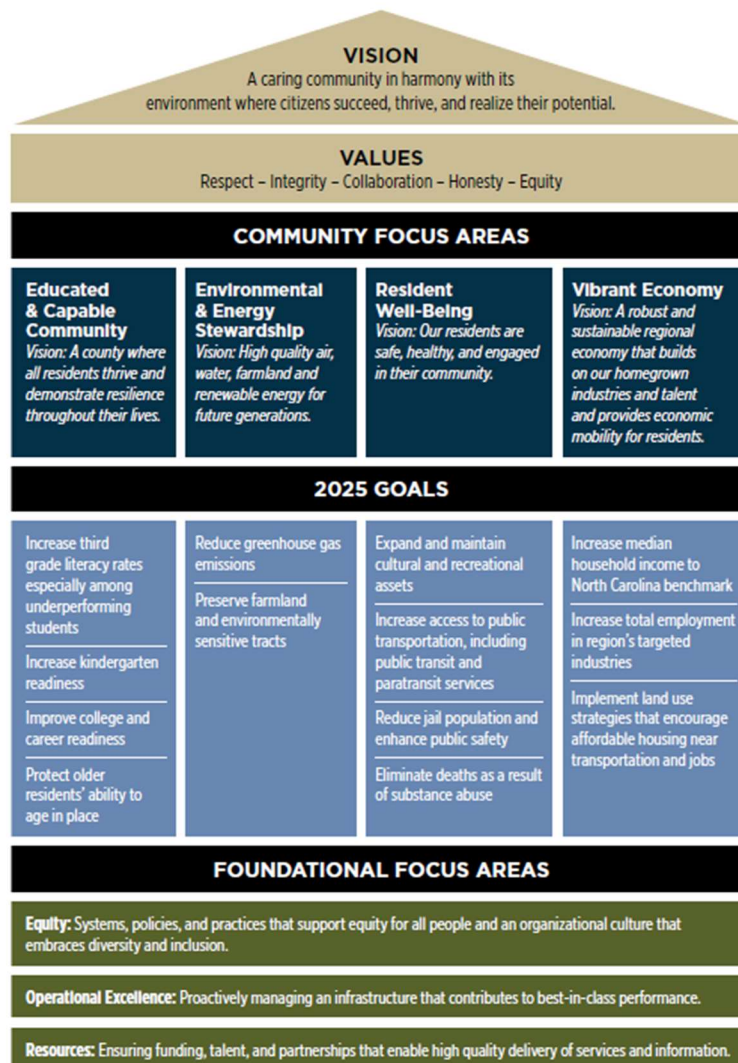
Fund Balance – This plan proposes using **\$11.33 million** of fund balance whereby preserving a 15% minimum fund balance by policy.

Buncombe County Strategic Plan

Under the Board’s leadership, in July 2019 staff began to work on a county-wide strategic plan now known as Buncombe 2025. My desire has been to focus energy and resources in a way that strengthens operations and ensures that employees and stakeholders are all working toward common goals.

During our strategic planning sessions, the commissioners reaffirmed the County’s vision, established five County values, defined our goals and focus areas for the next five years. On May 5, 2020, the Board adopted the 2020-2025 Strategic Plan. Our vision, values and focus areas are depicted in the following graphic:





As we developed the proposed FY2021 budget, departments began to align their work to advance the goals of the strategic plan. The strategic plan’s four community focus areas and three foundational focus areas will guide our work over the five year planning horizon. The following highlights are initiatives and programs budgeted for FY2021 that support the components of the Strategic Plan. This list is not exhaustive but demonstrates many new and continued commitments the County is undertaking for FY2021.

Community Focus Areas

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

- Public School and Community College Funding – recommended budgets for our public schools and community college for FY2021:
 - Asheville City Schools - **\$12,592,864**, a 1.1% increase from FY2020 Amended budget
 - Buncombe County Schools - **\$68,967,134**, a 1.1% increase from FY2020 Amended budget



- Asheville-Buncombe Technical Community College - **\$7,075,600**, flat from FY2020 Amended budget
- Early Childhood Education and Development Fund - The Early Childhood Fund is a grant program investing in expanding, enhancing and sustaining early childhood care and education. Goals of the Fund include:
 - Creating new classrooms to serve more children in early care and education settings;
 - Supporting capacity and/or quality for existing programs;
 - Implementing workforce development strategies to recruit and retain qualified teachers;
 - Providing support services for children and families enrolled in early care and education programs;
 - Enhancing the effectiveness of overall system of early care and education, including advocacy approaches.

The recommended grantees are discussed in Appendix A.

Proposed FY2021 investments in Early Childhood Education totals **\$3,672,000**, a 2% increase over last year's funding amount.

- Child Care Subsidy – Continue to contract with Southwestern Development Commission to provide child care assistance vouchers to eligible county residents to enable them to pursue employment and educational opportunities, allowing them to enter the workforce.

Proposed FY2021 investments in Child Care Subsidy totals **\$517,168** and includes passthrough revenue dollars

- Circle of Security Parenting – A new parenting support program focused on increasing parenting skills, improving relationships with children, and decreasing parenting stress to facilitate timelier reunification for children in foster care.

Proposed FY2021 investments in Circle of Security Parenting Support totals **\$77,924**

- STEP program – The Skills Training and Employment Program (STEP) is an existing partnership with AB Tech Community College to provide skills training and employment opportunities, to all Food and Nutrition recipients. The County provides support and stipends to overcome employment barriers through the Work First Program.

Proposed FY2021 investments in the STEP totals **\$75,000**

- Aging Services – Continue implementing strategies related to the Buncombe County Aging Plan: a five-year plan (2018-2022) that reflects the vision that an age-friendly community is one where older adults are safe, well, and engaged. Through an allocations process, Buncombe County supports the work of aging services providers to assist older adults in aging safely at home.

Proposed FY2021 investments in Aging Services contracts totals **\$540,000**



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

- Agriculture Profitability & Sustainability - Cooperative Extension agents provide informal education and on-farm consultation to farmers, youth and families in the areas of agriculture, food, and 4-H youth. These services relate directly to keeping farms profitable and providing market opportunities, which enables rural farm families to keep their land in the family and in production.

Proposed FY2021 investment in Agriculture Profitability and Sustainability totals **\$408,247**

- Conservation Easements - The County proactively works with landowners to place conservation easements on farmland and other environmentally sensitive tracts of land. The FY2021 recommended budget includes an additional \$90,000 to increase the rate of acquisition.

Proposed FY2021 investment in Conservation Easements totals **\$240,000**

- Blue Horizons Project – A collaboration between the County, City of Asheville and Duke Energy Progress to provide support for community efforts to increase renewable energy adoption community wide as well as reduce energy burden for low income residents through energy efficiency and weatherization.

Proposed FY2021 investment in Blue Horizons Project totals **\$150,000**

- Hybrid vehicles – To further the County’s efforts to reduce greenhouse gas emissions, the FY2021 recommended budget includes funding for vehicle replacements. Almost 90% of these vehicles are slated to be hybrid vehicles.

Proposed FY2021 investment in Hybrid vehicles totals **\$872,200**

- LED Lighting - The FY2021 recommended budget continues the conversion of LED lighting in County buildings. This will lower energy usage and deliver utility bill cost savings. This will further the county’s efforts to reduce greenhouse gas emissions and upon completion, more than half of the 1.9 million square footage in County buildings will be outfitted.

Proposed FY2021 investment in LED lighting totals **\$40,000**

- Gas to Energy - Buncombe County is a national leader with the landfill Gas to Energy Project. The existing contract to sell electricity generated at the bioreactor will expire in FY2022. The FY2021 recommended budget includes funding in the Solid Waste Fund for a landfill gas utilization study. The study will assess the future state of the bioreactor and address options to ensure long-term leadership in the field and preserve our ongoing commitment to environmental & energy stewardship.

Proposed FY2021 investment in Gas to Energy totals **\$100,000**

- Solar Panels on County Buildings – In collaboration with the school systems, AB Tech and the City of Asheville, the County has issued a solicitation for the installation of solar photo voltaic systems on 13



County-owned facilities. Proposals are due to the Board in July, and decisions on moving forward with this project will be made once the solicitation process has been completed. The goal of this project is to reduce greenhouse gas emissions as well as to provide long term utility cost savings for the County.

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

- Transportation - The County, through its Mountain Mobility program and services, continues to increase access to public transportation. Mountain Mobility remains focused on resident well-being and strives to ensure residents are safe, healthy and engaged in their community. Mountain Mobility programs and services provide safe transportation to medical appointments, education, programs, shopping and services.

Proposed FY2021 investment in Transportation totals **\$5,137,949**, \$1,380,444 of which is located in the General Fund and the remainder in the Transportation fund.

- Justice Services - As part of Buncombe County's strategic goal to reduce the jail population and enhance public safety, the County is realigning existing resources to create a Justice Services Department. The department will encompass the Justice Resource Center, Family Justice Center, Pretrial Services, jail diversion, re-entry services, and treatment courts. Additionally, complementary outsourced contracted services will be brought in-house to deliver these services more effectively and efficiently.

Proposed FY2021 investment in Justice Services total **\$3,954,491**

- Substance Use Services
 - Sobriety Treatment and Recovery Teams - Continued funding for the evidence-informed practice Sobriety Treatment and Recovery Teams (START) model to team parent mentors with social workers to reduce the number of children who come into foster care as a result of parental substance use and engage substance users in immediate treatment.
 - Substance Use Residential Treatment – Funding for two residential treatment programs provided by community partners for families to mitigate safety concerns for children brought on by their parents' substance use.
 - Medicated Assisted Treatment (MAT) programs – Both county and grant funding support access to Suboxone medication, residential MAT beds and peer support for opioid recovery

Proposed FY2021 investment in Substance Use Services totals **\$702,152** in General Fund support and **\$1,615,106** in federal and state grant funding

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

- Affordable Housing Services Program - Continue to work with the newly created Affordable Housing Committee (AHC) to refine the Affordable Housing Services Program through the adjustment of specific needs, supply and support components in order to react to the changing needs of our community. The AHC has been an instrumental group in their ability to vet new ideas and offer recommendations to the BOC as it relates to refining existing policy, crafting new policies and adjusting standards and regulations to encourage the development of affordable housing in the County.

Proposed FY2021 investment for Affordable Housing are as follows:



- Affordable Housing Support **\$1,811,845**
- HOME Matching Funds **\$75,000**
- Mountain Housing Opportunities East Haven Project **\$425,000**
- Economic Development Investment Program - Buncombe County's Economic Development Investment program seeks to broaden and diversify the development of new businesses and industries in Buncombe County and to support the expansion of existing businesses and industries. The program specifically seeks to promote job growth, wages that exceed County median wages, and increase the property tax base.

Proposed FY2021 investments for companies who are eligible for grants this year are:

- General Electric Company and Unison Engine Components, Inc. **\$496,333**
- Ingles Markets, Inc. **\$170,000**
- New Belgium Brewing Company, Inc. **\$650,000**

Foundational Focus Areas

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

- Diversity Equity and Inclusion (DEI) Program - The employee-led DEI committee will address equity issues by working with consultant and County staff to develop a plan that would include County-wide training as well as the development, execution and implementation of an equity plan.

Proposed FY2021 investment in DEI Program totals **\$87,364**

- The Population Health Program in Health and Human Services supports equity with these initiatives:
 - Cultural Linguistic Appropriate Services - Population Health will provide equity training, promotions, public engagement and organizational development with Culturally and Linguistically Appropriate Services (CLAS) standards to advance health equity and reduce health disparity.
 - Mother Love - This program directly supports addressing racial disparities in infant mortality and birth outcomes. Provides coaching for minority teen moms with equitable framing.
 - Improving Birth Outcomes by Race - Project goal is to decrease infant mortality and low birth weights for African American women in Buncombe County

Proposed FY2021 investment in Population Health Services supporting Equity totals **\$90,000**

- Isaac Coleman Economic Community Investment - The Isaac Coleman program invests dollars to neighborhood-based pipelines to jobs and education. The recommended grantees are listed in Appendix A.

Proposed FY2012 investment in Isaac Coleman Economic Community totals **\$500,000**

- Tipping Point Grants - Tipping Point Grants are \$5,000 grants to amplify community efforts toward building community resilience. The recommended grantees are listed in Appendix A.

Proposed FY2012 investment in Tipping Point Grants totals **\$100,000**



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

- Ensuring Cybersecurity – The COVID-19 pandemic has pushed the County’s staff to virtual meetings and increased teleworking opportunities. The following investments are recommended to continue securing our Information Technology assets:
 - Governance, Risk and Compliance (GRC) Tool to reduce risk of fraud or malicious activity while supporting compliance through efficient auditing processes **\$14,500**
 - Supplier Security Rating Tool to monitor and protect any potential cyber-intrusion via third party suppliers **\$20,000**
- Fleet replacement – Continued funding for our vehicle replacement plan. Using our criteria-based system to assess the useful life of a vehicle we are recommending the replacement of 24 Sheriff’s vehicles, one ambulance and one Emergency Services truck in FY2021.
- Fleet Services Complex – Due to the location and age of the current fleet services complex, and the size of our fleet and the age of our garage, we will be building a new Fleet Services Complex on County-owned property. This up-to-date facility will respond to the maintenance demands of a fleet that includes 430 vehicles and allow capacity to service oversized vehicles, such as those belonging to Solid Waste, and reduce any need to outsource repairs or maintenance. **\$3,500,000**

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

- New Positions – This budget proposes 11 positions in the General Fund. These positions are funded at 6 months and are slated to start in January 2021, in order to maximize available resources while assessing the uncertain nature of revenues during and post the COVID-19 pandemic.
 - Augment Clinic Services – The addition of a Public Health Nurse to meet increased demand for Immunization, Lab follow-up, Family Planning and Wise Woman Services.
 - Enhance Emergency Services Capacity – Three additional tele-communicators to answer and dispatch 911 calls, six additional EMT Paramedics to staff ambulances, and a part-time Medical Director to ensure quality of care to meet the growing public safety needs of our community.
- Compensation Philosophy – In FY2020, the Board led the community by establishing a \$15 an hour minimum wage for all regular Buncombe County employees. Buncombe County is continuing to set the standard for the community and address organizational pay inequities. This proposed budget includes the conversion of 43 long term temporary employees to regular positions. Of the 43 temporary conversions, 30 positions (7 full-time and 23 part-time) over 7 departments, including the Library and Detention Center, have been increased to \$15 an hour.
- Strategic Partnership Grants Committee - Buncombe County invests in a thriving and sustainable community through annual Strategic Partnership Grants. These grants provide funding for local nonprofit organizations working toward outcomes in alignment with our goals and priorities. For FY2021, you established a diverse nine-member citizens’ committee to review and recommend grants. The recommended grantees are listed in Appendix A.

Capital Planning

The development of a robust Capital Improvement Plan was a project taken on by the Budget Department and established a series of criteria to evaluate Capital Project submissions. Forty-two new requests were received by the Capital Projects Review Team as well as consideration of nine prior projects slated for FY2021. Of these, the Team recommended to move forward with 14 projects (Seven “Pay as You Go”, four Debt financed and three Enterprise Funded).

Given the anticipated revenue decline, we have deferred the “Pay as You Go” projects to FY2022. Additionally, 6 of 10 recommended Information Technology projects will be deferred for future years.

For FY2021, the following Capital and Information Technology amounts are recommended:

Capital Improvement Plan projects total **\$5,037,597**:

- Debt service projects **\$4,882,597**
 - Courthouse Repairs **\$596,239**
 - Jail Repairs **\$786,358**
 - Fleet Services Complex **\$3.5 million**
 - Leicester Crossing Buildout – amount to be determined and to be paid for with debt savings
- Enterprise Fund Projects **\$155,000** (detailed in Solid Waste Disposal Fund)

All Information Technology (IT) project requests in excess of \$5,000 were evaluated by the IT Governance Committee (ITGC). The ITGC developed criteria and scored each project based upon that criteria. Eleven projects (\$405,000 Year 1, \$261,000 annual increase) were recommended for approval. Recommended projects ranged in scope and function with several related to themes of Compliance and Security. Forty-one projects were originally requested by departments with 25 projects being recommended for adoption by the Committee. Four projects were recommended (three in the General Fund, one in the Reappraisal Fund) to move forward after further evaluation of our pandemic budgeting circumstances.

- Information Technology needs approved by ITGC totaling **\$51,000**
 - Mountain Mobility On Board Camera System \$16,500
 - Security Rating Tool \$20,000
 - GRC Tool \$14,500

Projects for Future Consideration

Provided that revenue comes in at a higher than expected level, there are several Capital Projects that we would bring to the Board for consideration:

- Comprehensive Plan for Buncombe County **\$400,000**
- BAS System for the Detention Center **\$164,200**
- Paddle Boat Replacement at Lake Julian **\$88,000**
- Accessible Boat Launch at Lake Julian **\$40,000**

IT projects that we could address include:

- Emergency Services Security Cameras **\$55,000**
- Audit Management & Data Analytics Tool **\$82,000**
- GOVQA Public Records Request Management **\$30,000**

Other Annual Funds

Solid Waste Disposal Fund - Solid Waste will address the ever evolving nature of the industry by adding five new FTE's, three at the Landfill and two at the Transfer Station, supported by their Enterprise Fund:

- A Heavy Equipment Mechanic/Operator bringing their ratio of units to mechanic to the industry standard of 15:1 (Landfill)
- A Program Manager who will advance and expand recycling programs and assist with operations (Landfill)
- A Utility Worker to assist with growing materials management (Landfill)
- An Assistant Supervisor to assist with oversight, scheduling and safety (Transfer Station)
- An additional Truck Driver to handle increased tonnage (Transfer Station)
- The fund will also subsidize two Capital Projects in FY2021:
 - Cell 7 Landfill Design **\$55,000**
 - Landfill Gas Utilization Study **\$100,000**
- Additionally, equipment will be purchased as follows from Capital Outlay:
 - Landfill Backup Compacter **\$175,000**
 - Landfill New Bulldozer **\$350,000**
 - Transfer Station On-Road Tractor **\$125,000**
 - Transfer Station Backup Loader **\$125,000** – purchasing with white goods restricted fund balance

Reappraisal Reserve Fund – The County's property reappraisal year is scheduled for FY2021 and the fund will cover related expenditures. Through ongoing operational improvements, we are able to reduce the transfer to the fund in FY2021 to \$63,333. Approved by ITGC and purchased with monies from the fund will be the "Just Appraised" software (\$48,000) that will create efficiencies in the deed review and transfer process and reduce errors related to property tax billing.

Insurance and Benefits Fund (Health and Dental Insurance) – For plan year 2021, the renewal rate for health coverage is 6.6%. Employee premiums will increase at the same rate. To control future costs, the County implemented a health risk assessment (HRA) as part of the health insurance plan. Over 96% of eligible employees completed the HRA. The employees who chose not to participate will have a higher premium contribution. Other changes to the health plan included a new drug formulary and physical therapy services designed to reverse the trend of increasing premiums.

Air Quality Fund - The Western North Carolina Regional 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, their budget is approved by the Air Quality Board.

In Closing

This FY2021 recommended budget is presented for your consideration as you develop an adopted budget. Our goal was to prepare a recommended budget that supports and advances your strategic goals, maintained the ta

rate at 52.9 cents and continued services to meet the needs of our citizens. In the coming year, I will work with the Board and community to identify and implement strategies to set Buncombe County on a path for a swift and sustainable recovery from the COVID-19 pandemic.

I would like to acknowledge and thank the County's workforce for their dedication and commitment to public service as they worked to develop plans, partnerships and services to guide the community through the COVID-19 pandemic.

I wish to extend my personal gratitude for the hard work and diligence of the Budget team under the leadership of Jennifer Barnette in partnership with Department Directors and staff in the development of this budget. I also extend my appreciation to the Buncombe County Board of Commissioners for their support in preparation for the 2021 Fiscal Year.

I am grateful to each of you for your leadership and support, and I welcome your comments and suggestions as you review the attached information in the days ahead.

Respectfully submitted,



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





Executive Summary

Total County Funds

General Fund
\$336,529,987

Special Revenue Funds
\$61,274,791

Enterprise Funds
\$10,455,896

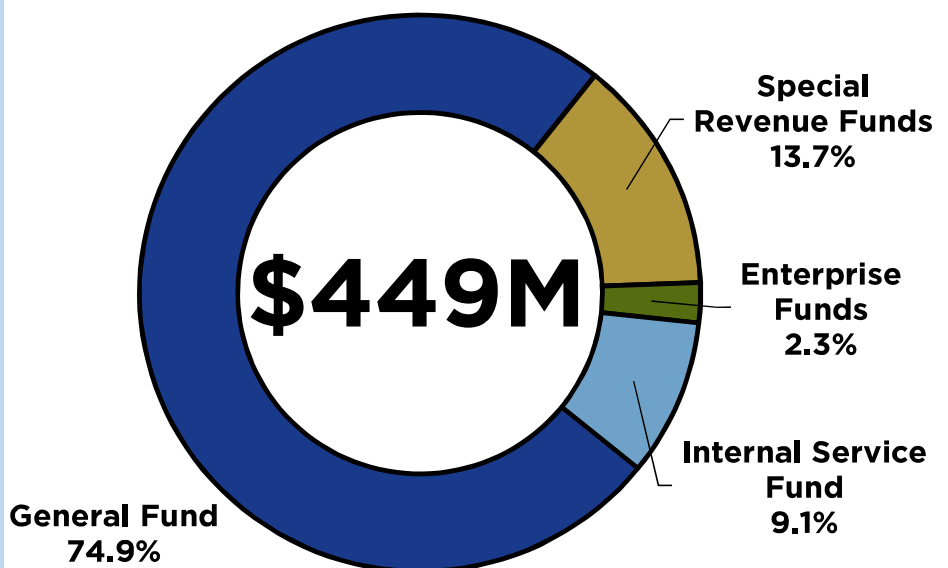
Internal Service Fund
\$40,869,873

The total adopted operating budget for Buncombe County in fiscal year 2021 is \$449,130,547. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$336,529,987, a decrease of 0.24% from the FY2020 amended budget. This decrease is primarily due to necessary adaptations to the COVID-19 pandemic.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$61,274,791, a decrease of 12.59% from FY2020 amended budget. This decrease is mostly attributable to the decrease in the Occupancy Tax Fund budget resulting from the decline in tourism in response to the COVID-19 pandemic.

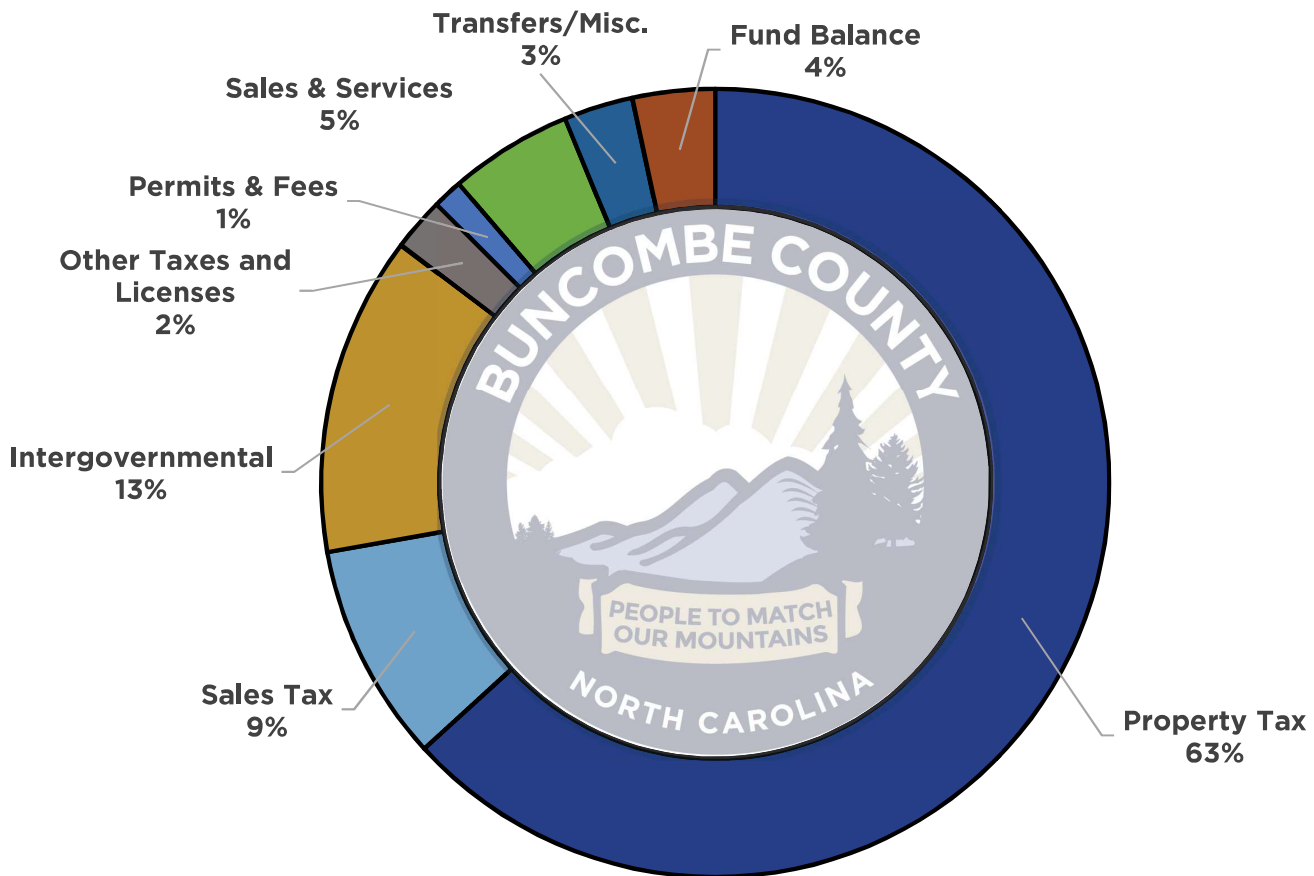
The Enterprise Funds have adopted expenditures of \$10,455,896. This is a decrease of 2.36% from last year's amended budget. The Inmate Commissary Fund decreased by 45% as a result of the FY2020 , which included a position that has now moved to the General Fund and a capital expenditure that is not included in this budget.

The adopted budget for the Internal Service Fund includes expenditures of \$40,869,873 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

Where Does the Funding Come From?



Primary Revenue Sources	2017/18 Actuals	2018/19 Actuals	2019/20 Amended	2020/21 Budget	% Change from FY 2020 Amended
Property Tax	\$ 195,644,200	\$ 198,764,492	\$ 206,224,379	\$ 212,211,847	2.90%
Sales Tax	\$ 31,217,622	\$ 32,293,168	\$ 33,533,237	\$ 30,068,224	-10.33%
Intergovernmental	\$ 42,986,014	\$ 45,550,236	\$ 45,322,250	\$ 44,059,853	-2.79%
Other Taxes and Licenses	\$ 7,243,037	\$ 8,605,531	\$ 6,988,317	\$ 7,333,500	4.94%
Permits & Fees	\$ 4,520,694	\$ 4,730,734	\$ 4,355,157	\$ 4,124,000	-5.31%
Sales & Services	\$ 16,722,794	\$ 17,492,591	\$ 16,605,062	\$ 16,949,701	2.08%
Total	\$ 298,334,360	\$ 307,436,752	\$ 313,028,402	\$ 314,747,125	0.55%

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 63% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. However, in FY2021, we must also account for the effects of the COVID-19 pandemic. The FY2021 budget estimate for Property Tax is based on a 99.0% collection rate, slightly lower than the projected FY2020 final collection rate. In total, Property Tax is budgeted at \$212,211,847, which also includes \$45,000 for prior year property tax collection and \$250,000 for property tax late payment interest.

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

Fiscal Year: 2021

Tax Year: 2020

(Estimated Taxable Value as of 4/13/20)

FY2021 Adopted Tax Rate

52.9¢

per \$100 of property value

Real Property \$34,765,317,998

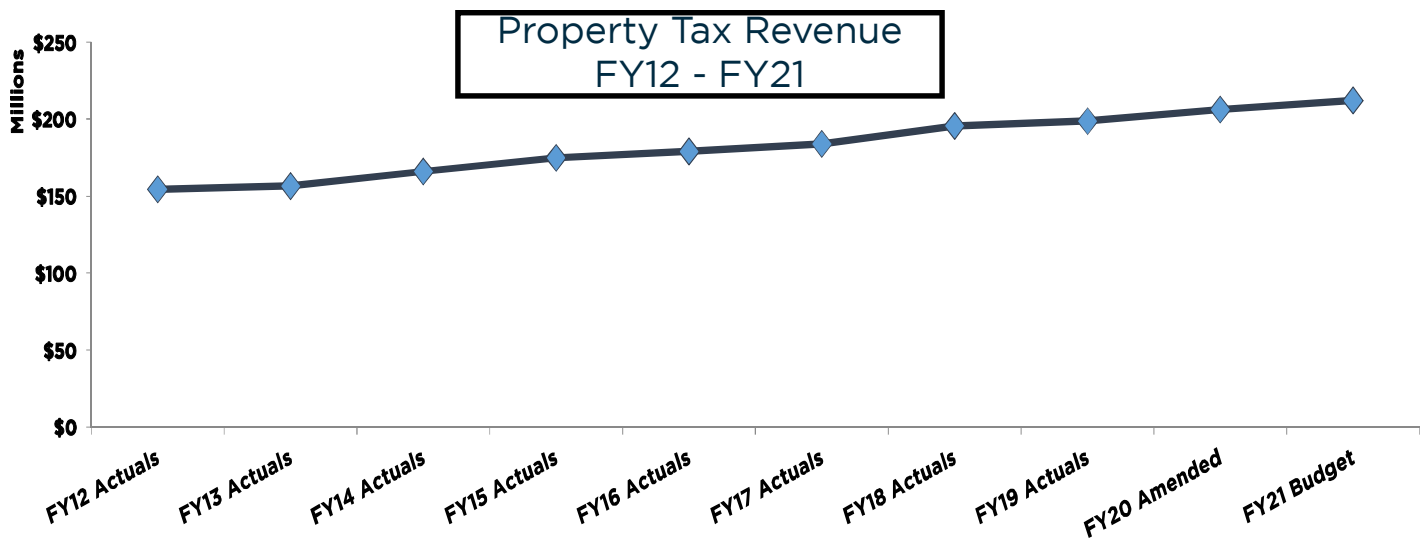
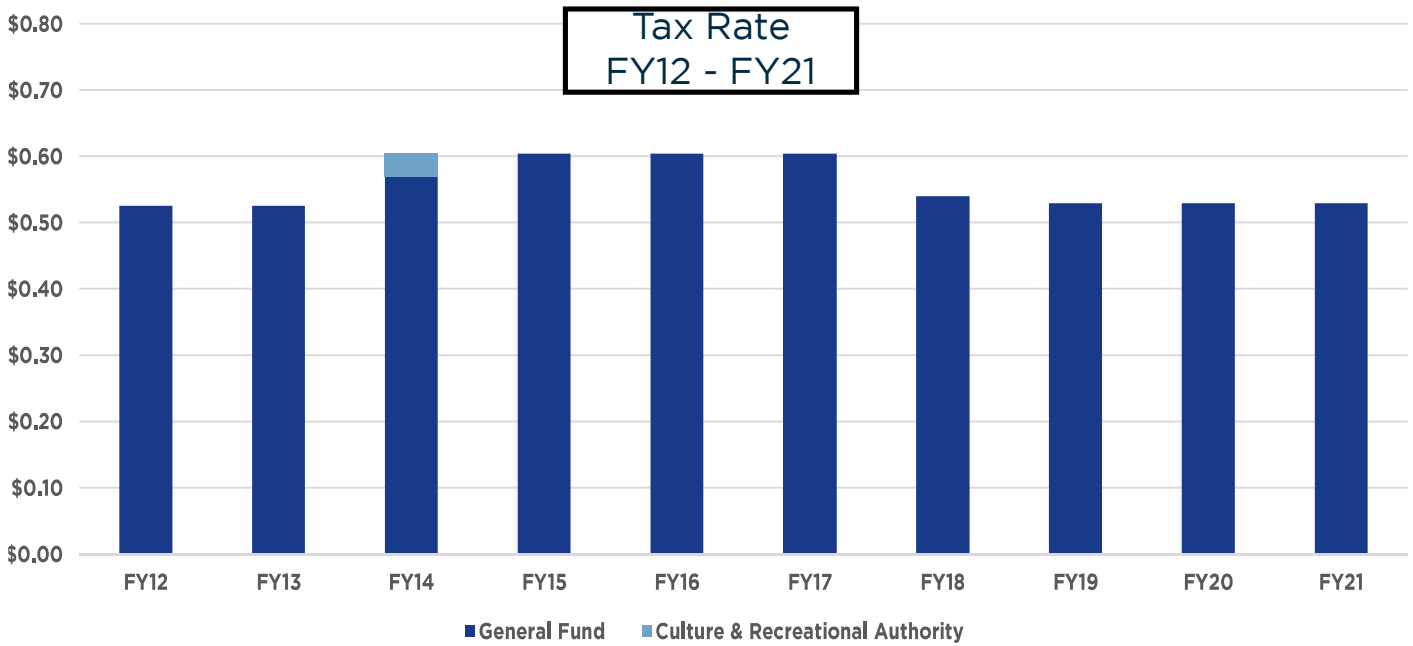
Personal Property 2,359,915,427

Public Service Companies 883,704,851

Registered Motor Vehicles 2,455,602,713

Total Basis \$40,464,540,989

Collection Rate 99.00% This is the same rate from the prior year.



Major Revenue Source: Sales Tax

The FY2021 Sales Tax Revenue estimate is based on the currently anticipated trend: growth is unlikely to occur until later in FY2021. Therefore, the Sales Tax amount is \$30,068,224.

Sales tax is a volatile revenue source and that's certainly true given the COVID-19 Pandemic. The North Carolina Department of Revenue provides our sales tax revenues on an extended delay 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. Normally, there is no issue, but uncovering the full impact of COVID-19 is difficult as the FY2020 April-June Quarter will not be known until FY2021 July-September.

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

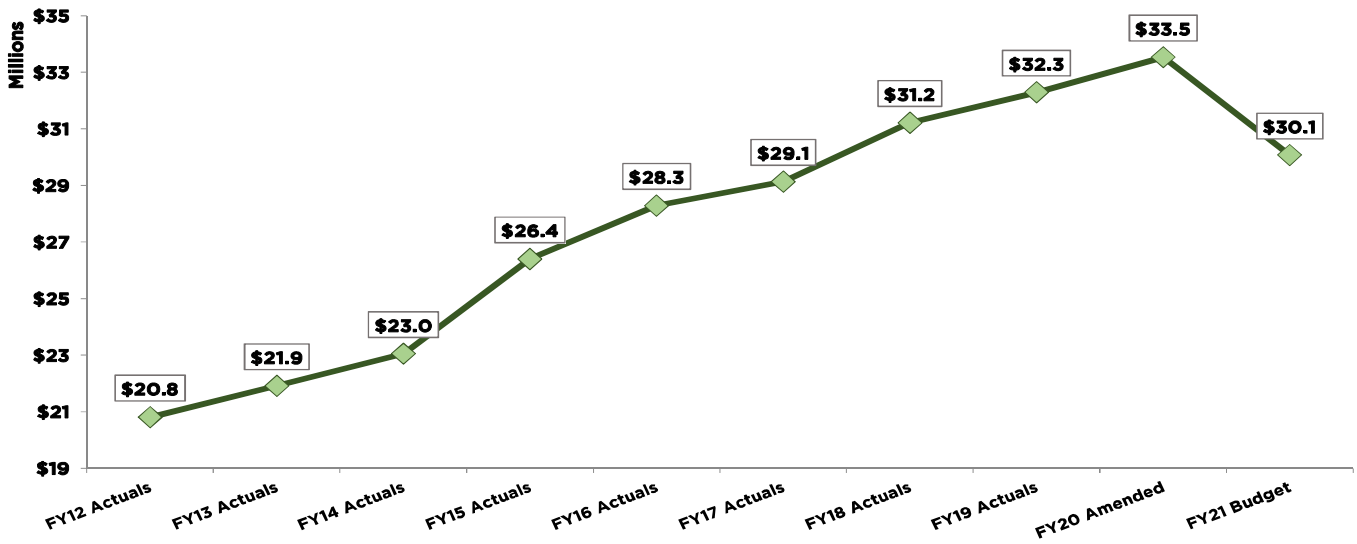
- The one percent tax authorized in 1971 (Article 39) . House Bill #507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction or improvement and renovation projects in excess of \$100,000.
- Senate Bill 888 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.

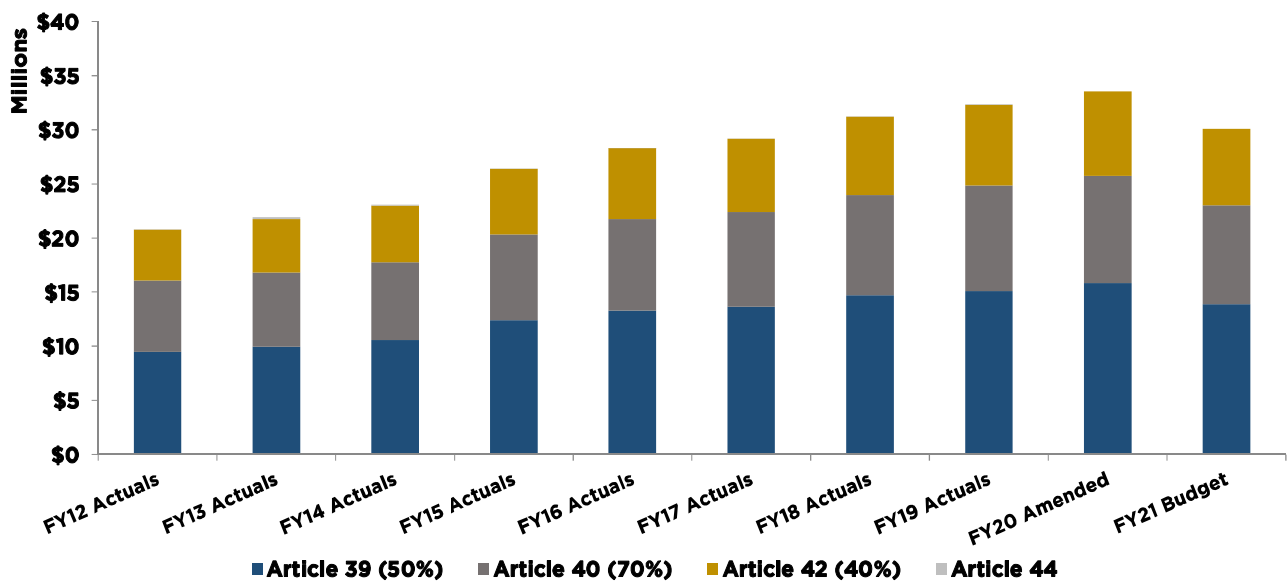
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to Buncombe County Schools and Asheville 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
FY12 - FY21**



**Sales Tax Revenue by Article
FY12 - FY21**

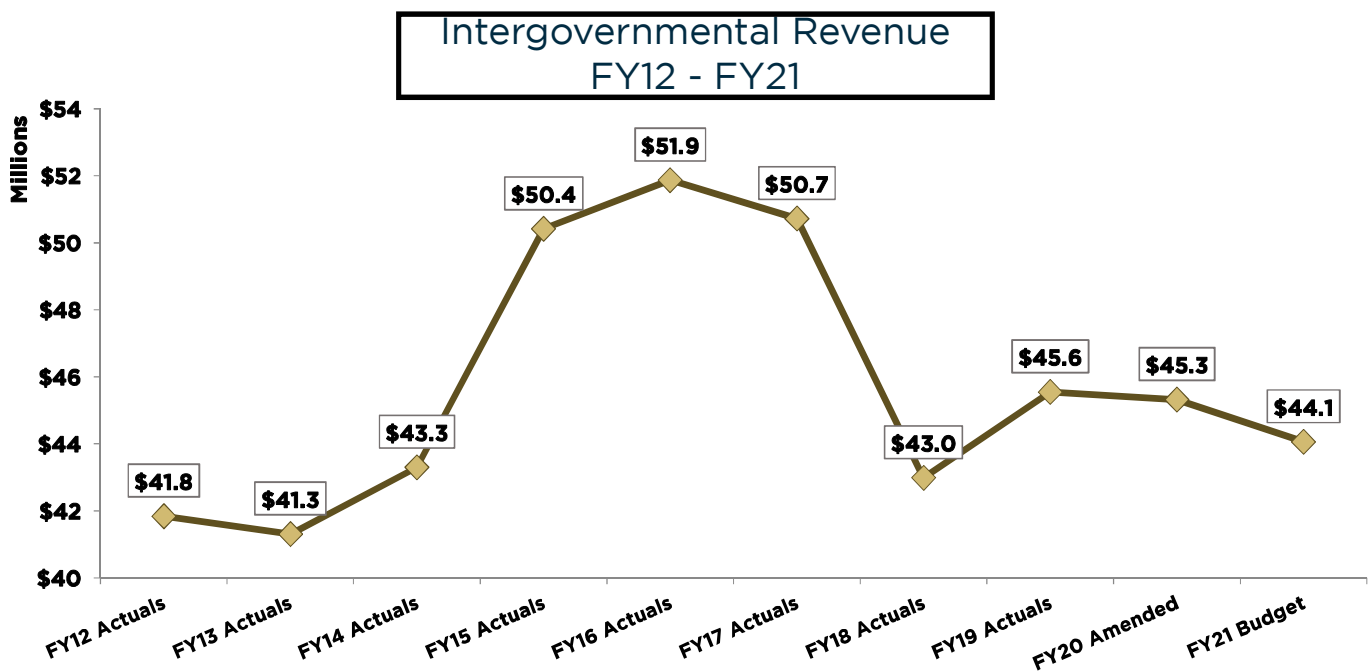


Article	County Share	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2021 Budget	Growth Over FY20
39	50%	\$14,683,818	\$15,081,359	\$15,825,800	\$13,882,027	-12.3%
40	70%	\$9,278,734	\$9,741,847	\$9,903,306	\$9,161,617	-7.5%
42	40%	\$7,242,751	\$7,469,466	\$7,804,131	\$7,024,580	-10.0%
44	0%	\$12,318	\$496			
	Total	\$31,217,621	\$32,293,168	\$33,533,237	\$30,068,224	-10.3%
46	0%	\$13,147,673	\$13,671,315	\$16,162,365	\$12,215,154	-24.4%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$44,059,853 and account for 13% of General Fund revenues.

The County expects to receive approximately \$33,916,852 in federal and state funds for the Social Service Department (DSS) and Direct Assistance division in FY2020-2021. Public Health is also expected to receive \$5,605,826 in state and federal revenues. Due to the level of federal and state funding Buncombe County receives, a very conservative approach is taken with regard to anticipated revenues during the budget process. As grants are realized throughout the year the budget is amended to reflect the increased revenues. We anticipate this same trend to continue in FY2021.



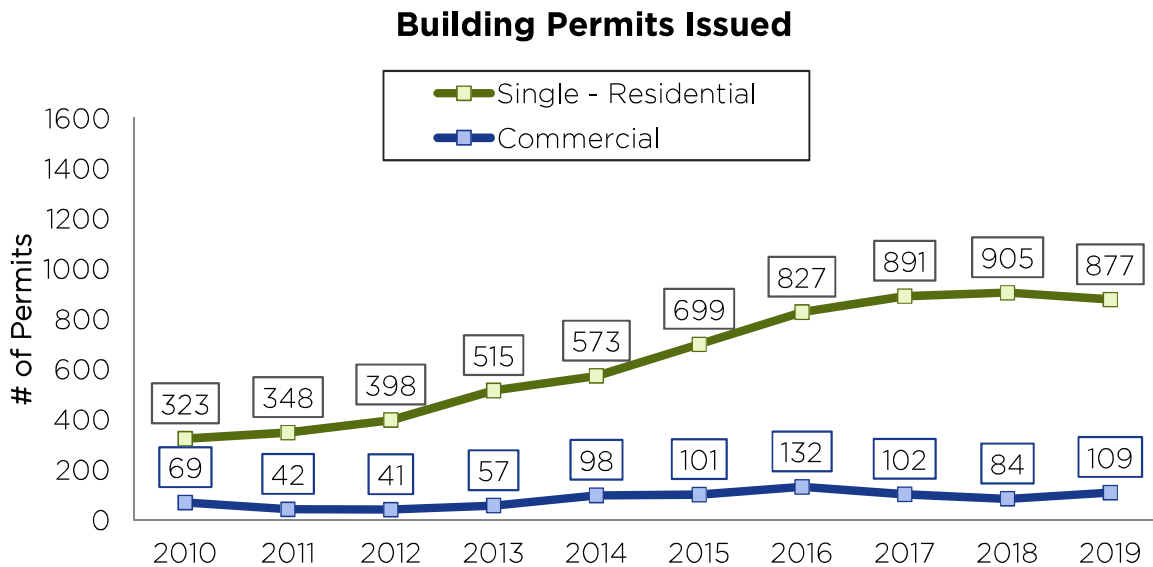
Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 2% of the adopted budget, includes \$4,800,000 for the real property transfer tax (excise tax) and \$1,426,000 for video programming taxes. The Rental Car Tax is budgeted at \$712,500, Heavy Equipment Rental Tax at \$375,000, Beer and Wine Tax at \$625,000, Privilege License Tax at \$20,000 for FY2021.

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 \$4,124,000, 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 Jail revenues. For FY2021, adopted General Fund revenues for sales and services are estimated at \$16,949,701, a 2% increase from FY2020 amended budget. Sales and Services represent 5% of the total General Fund adopted budget. Revenues are estimated to be \$1.3M for Public Health, \$6.2M for EMS, \$3.6M for the Jail, \$985K for Tax Collections, \$1.7M for rental income, \$625K for parking services, \$466K for the Sheriff's Office, and \$2M across other departments in the county.

Other Revenues

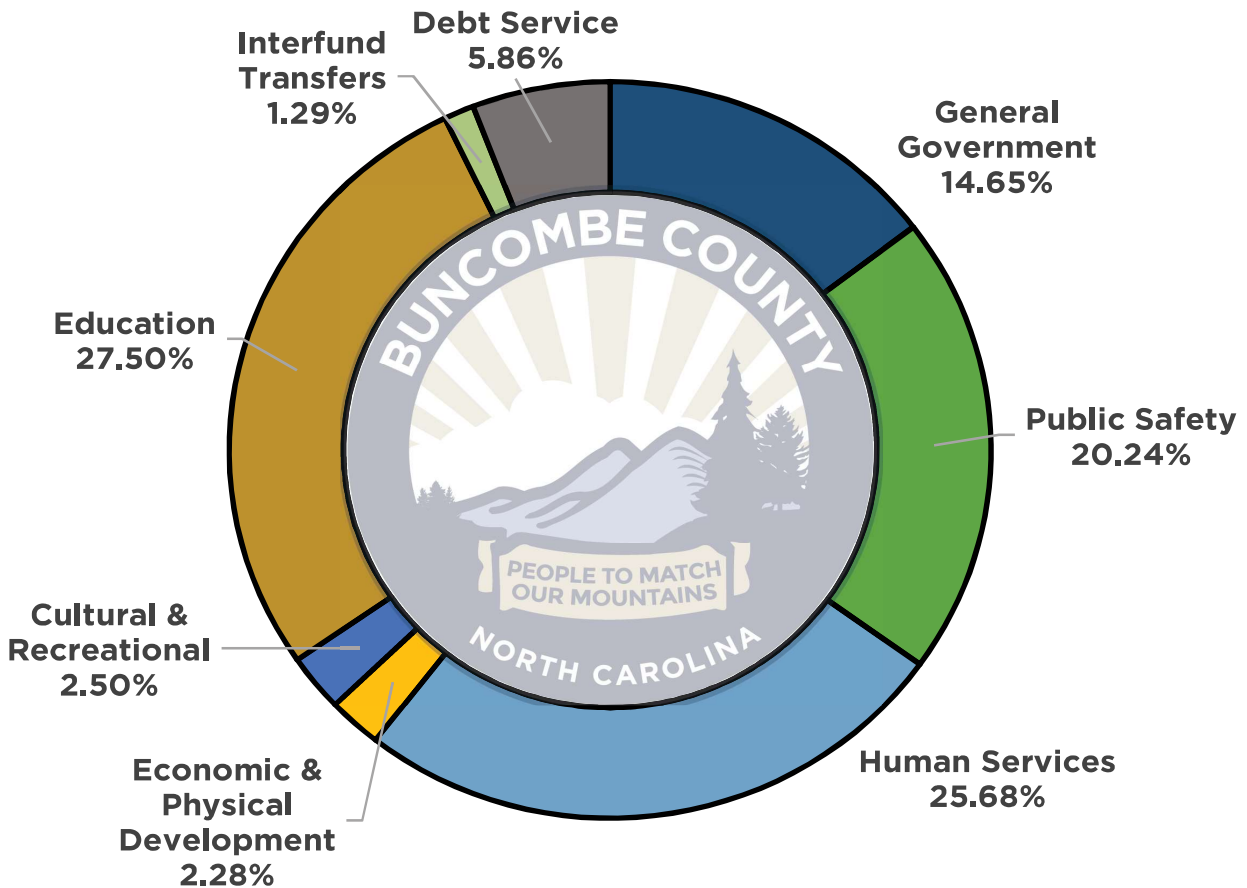
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are adopted at \$9,566,480.

Fund Balance

In the General Fund, \$12,216,382 of fund balance is appropriated in the FY2020-2021 Adopted 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 citizens of Buncombe County without increasing the burden on the taxpayer.

General Fund

Where Does the Funding Go?



The creation of Buncombe County's FY2021 budget was largely developed with the overarching areas now more thoroughly defined in the new strategic plan in mind:

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

County management employed a collaborative framework to resolve the necessary reductions to the budget in the midst of the economic hardship posed by the COVID-19 pandemic. While reductions were made, the priorities of quality service, accountability, and respect for the taxpayer dollar remained.

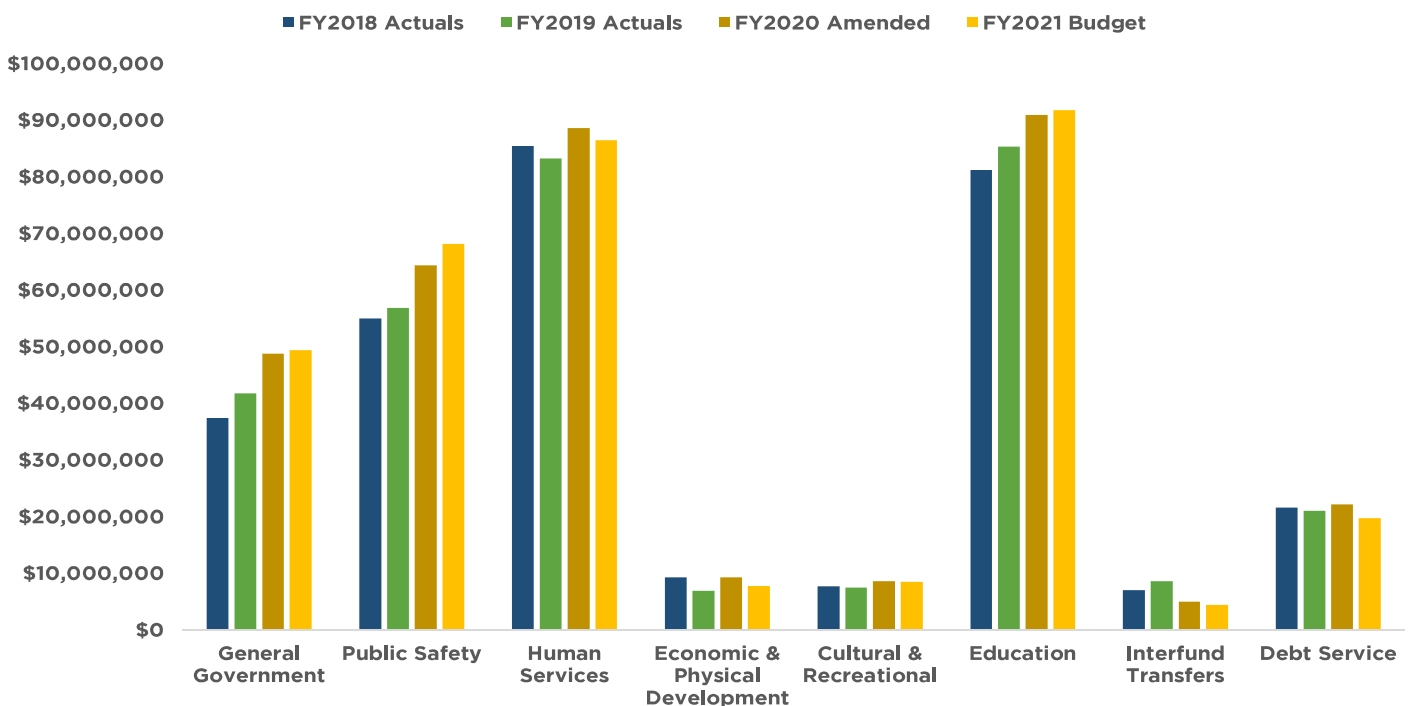
Buncombe County's adopted budget keeps the focus on core services: Education, Human Services, and Public Safety. These core services account for over 73% of the total FY2021 budget.

- Education - \$92,561,618
The FY2021 Adopted Budget includes \$69,712,472 for Buncombe County Schools and \$12,728,957 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. One specific area of increase in these amounts is for benefits costs administered by the State. The FY2021 Asheville-Buncombe Technical Community College budget is \$7,075,600.
- Human Services - \$86,408,546
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated core services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. A specific area of note is the \$702,152 investment in Substance Use Services that includes Medication Assisted Treatment, peer mentoring, and residential treatment programs with community partners.
- Public Safety - \$68,103,608
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Emergency Services is increasing to \$16,856,421 for 10 new positions and Sheriff/Detention are implementing new careers ladders beginning in January 2021 (\$428K). Justice Resource Center is also adding staffing by bringing a previously contracted service in-house for a net-zero adjustment.

Some highlights from the other functional areas include:

- Affordable Housing - Interfund Transfer (\$2,311,845)
- Economic Development Investment Program - Econ. & Physical Development (\$1,316,333)
- Strategic Partnership Grants - General Government (\$889,305)

Expenditures by Function FY12 - FY21



Special Revenue Funds

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$61,274,791 represents a 13.6% of the total County adopted budget.

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

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

The **Occupancy Tax Fund** represents revenues generated through the room occupancy tax on hotel and motel rooms. The current Occupancy Tax rate is 6%. These funds are used to further development of travel and tourism in Buncombe County, per state statute. A portion are earmarked for tourism-related public capital projects.

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

The **Fire Districts Fund** is only a \$23K increase from FY2020. The Fire 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.

The **Transportation Fund** is an 8.3% increase from FY2020. This fund represents the County's transportation program, Mountain Mobility, including administration, operation, and any partnerships with outside agencies.

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

The **Forfeiture Fund** represents dollars received from federal and state forfeiture programs as well as the state unauthorized substances excise tax. These proceeds are designated for law enforcement purposes. Due to the nature of forfeiture revenues, available fund balance and revenue estimates are appropriated at the beginning of the budget year and budget amendments are completed throughout the fiscal year as federal and state revenue is received.

**Register of Deeds
Automation Fund**
\$81,313

**Tax Reappraisal
Reserve Fund**
\$447,575

**Occupancy Tax
Fund**
\$18,000,000

911 Fund
\$1,193,375

Fire Districts Fund
\$35,038,870

**Transportation
Fund**
\$5,239,969

PDF Woodfin Fund
\$745,200

Forfeiture Fund
\$528,489

Enterprise Funds

Enterprise Funds

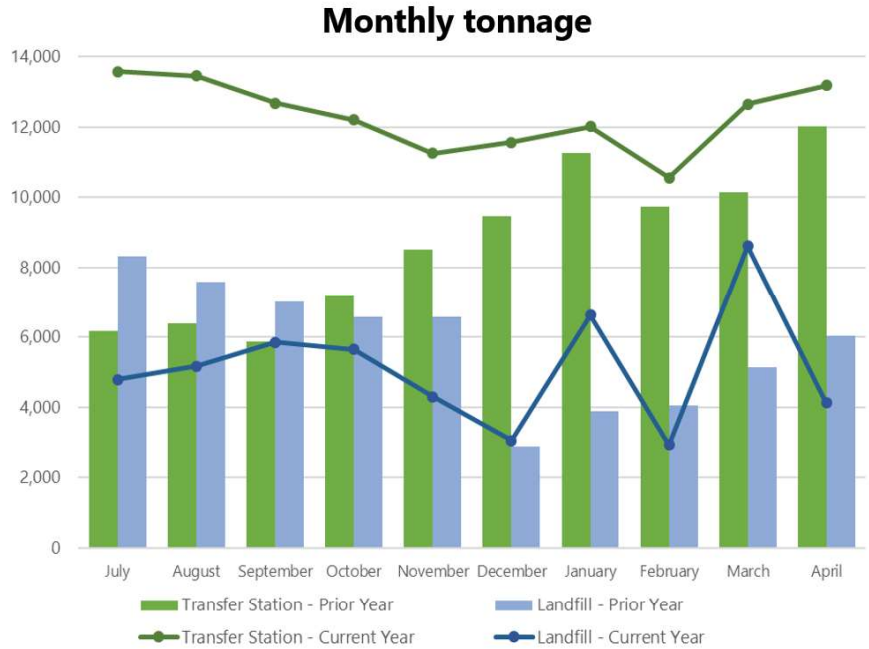
The total adopted budget for the Enterprise Funds is \$10,455,896. This is a 2.4% decrease from FY2020. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

Solid Waste

The total adopted budget for Solid Waste is \$10,018,582, a 3.6% increase from FY2020.

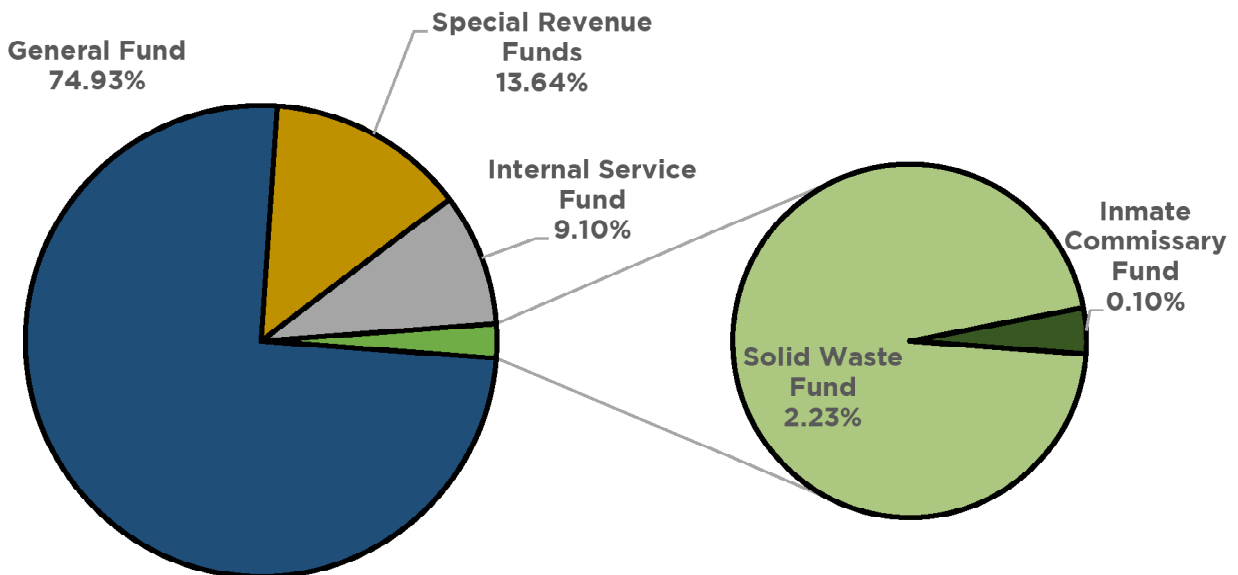
Solid Waste is seeing increased tonnage and usage/activity:

- FY19 Tonnage: 159,975
- FY19 Tonnage Through April: 128,447
- FY20 Tonnage Through April: 157,470 (22.6% Increase)
- FY19 Tickets: 184,037
- FY19 Tickets Through April: 148,210
- FY20 Tickets Through April: 181,976 (22.8% Increase)



Inmate Commissary

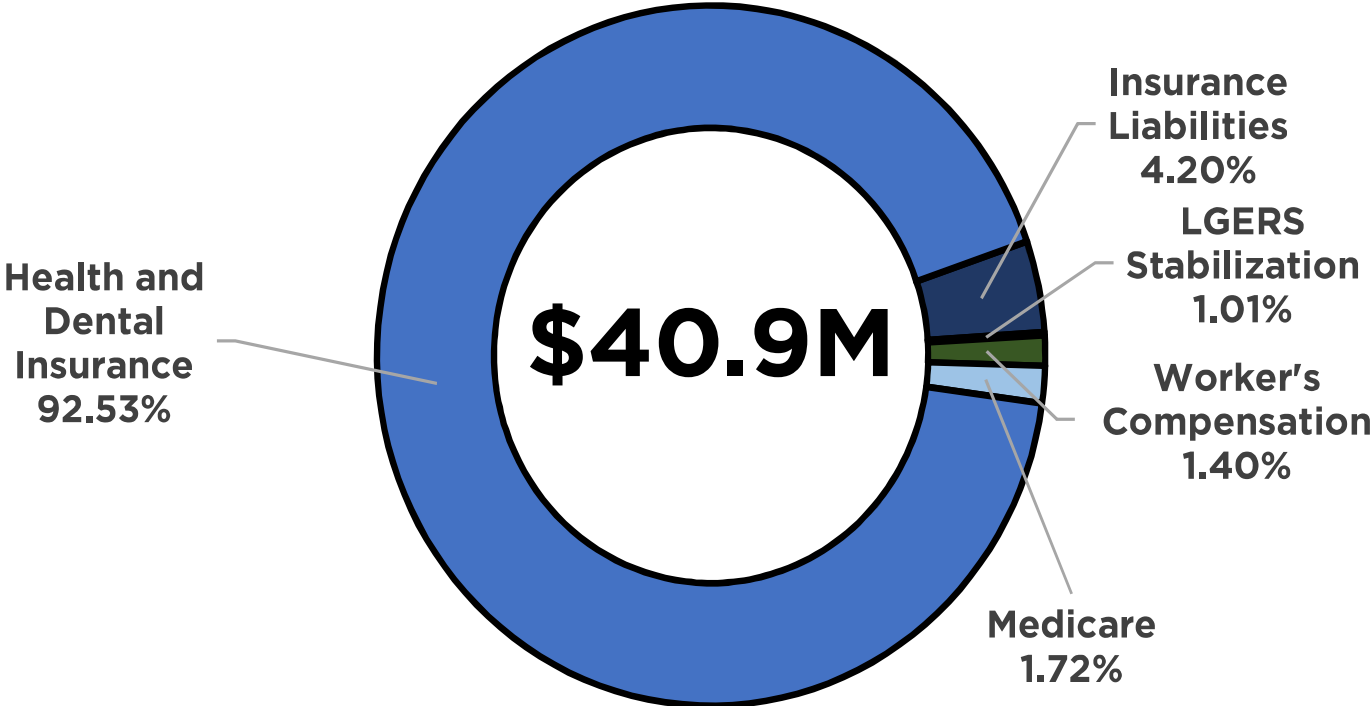
The total adopted budget for Inmate Commissary is \$437,314, which is a 45.5% decrease from FY2020. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.



Internal Service Fund

The Internal Service Fund is adopted at \$40,869,873 and was established to account for the County's self-insurance, group health and dental, and workers' compensation, unemployment State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

Health & Dental Insurance	\$37,816,470
Insurance Liabilities	\$60,000
Medicare	\$705,000
Workers' Compensation	\$572,245
LGERS Stabilization	\$1,716,158



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Revenues:				
General Fund	308,680,809	323,014,480	337,337,308	336,529,987
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,739	29,220,872	35,015,457	35,038,870
Transportation Fund	3,511,317	3,975,565	4,838,366	5,239,969
Emergency Telephone System Fund	1,021,553	760,796	857,000	1,193,375
Occupancy Tax Fund	23,324,277	25,296,909	27,000,000	18,000,000
Register of Deeds Automation Fund	145,216	143,121	270,312	81,313
BCAT & Sheriff Forfeitures Fund	290,422	368,799	592,058	528,489
PDF Woodfin Downtown Fund	522,532	663,951	640,950	745,200
Reappraisal Reserve Fund	-	726,666	890,000	447,575
Enterprise Funds:				
Solid Waste Disposal Fund	9,191,857	10,128,755	9,674,603	10,018,582
Inmate Commissary Fund	518,873	579,825	801,909	437,314
Internal Service Fund	35,036,938	35,747,064	39,906,289	40,869,873
Total	408,910,534	430,626,804	457,824,252	449,130,547
Expenditures				
General Fund	303,975,446	310,741,013	337,337,308	336,529,987
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,737	29,220,872	35,015,457	35,038,870
Transportation Fund	3,511,317	4,082,775	4,838,366	5,239,969
Emergency Telephone System Fund	595,063	742,448	857,000	1,193,375
Occupancy Tax Fund	23,324,431	25,296,755	27,000,000	18,000,000
Register of Deeds Automation Fund	199,550	196,050	270,312	81,313
BCAT & Sheriff Forfeitures Fund	158,402	440,027	592,058	528,489
PDF Woodfin Downtown Fund	562,848	659,450	640,950	745,200
Reappraisal Reserve Fund	-	-	890,000	447,575
Enterprise Funds:				
Solid Waste Disposal Fund	8,575,646	7,709,410	9,674,603	10,018,582
Inmate Commissary Fund	517,061	430,017	801,909	437,314
Internal Service Fund	30,997,400	35,434,867	39,906,289	40,869,873
Total	399,083,899	414,953,685	457,824,252	449,130,547

All amounts and calculations referring to the FY2020 Amended Budget within this document are based on the FY2020 Amended Budget as of April 1, 2020.

RECOMMENDED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
General Fund				
Property Tax	195,644,200	198,764,492	206,224,379	212,211,847
Local Option Sales Tax	31,217,622	32,293,168	33,533,237	30,068,224
Other Taxes	7,243,037	8,605,531	6,988,317	7,333,500
Intergovernmental	42,986,014	45,550,236	45,322,250	44,059,853
Permits & Fees	4,520,694	4,730,734	4,355,157	4,124,000
Sales & Services	16,722,794	17,492,591	16,605,062	16,949,701
Investment Earnings	1,380,935	2,455,950	761,250	750,000
Miscellaneous	931,992	3,926,610	1,239,565	899,376
Interfund Transfers	8,033,521	9,195,168	8,535,450	6,547,802
Bond Proceeds	-	-	-	1,369,302
Appropriated Fund Balance	-	-	13,772,641	12,216,382
Total	308,680,809	323,014,480	337,337,308	336,529,987
Special Revenue Funds				
Property Tax	20,934,039	23,005,757	27,493,866	28,339,059
Local Option Sales Tax	6,223,948	6,517,316	8,162,541	7,445,011
Forfeitures	284,311	322,929	592,058	528,489
Other Taxes	23,324,277	25,296,909	27,000,000	18,000,000
Intergovernmental	2,957,712	3,205,249	3,053,948	4,385,136
Permits & Fees	143,702	139,932	151,695	78,008
Sales & Services	-	-	-	-
Investment Earnings	30,291	59,534	13,305	3,305
Miscellaneous	23,285	108,149	45,561	26,369
Interfund Transfers	1,560,492	2,500,905	1,927,175	1,443,777
Appropriated Fund Balance	-	-	1,663,994	1,025,637
Total	55,482,057	61,156,680	70,104,143	61,274,791
Enterprise Funds				
Other Taxes	631,262	578,909	518,000	581,245
Intergovernmental	-	-	-	-
Permits & Fees	26,226	18,994	22,400	18,994
Sales & Services	8,681,382	9,674,164	9,172,663	9,287,669
Investment Earnings	234,593	302,015	15,824	294,168
Miscellaneous	137,267	134,498	100,000	137,256
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	647,625	136,564
Total	9,710,730	10,708,580	10,476,512	10,455,896
Internal Service Fund				
Sales & Services	35,036,938	35,747,064	37,671,289	36,416,299
Investment Earnings	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	2,235,000	4,453,574
Total	35,036,938	35,747,064	39,906,289	40,869,873
Grand Total	408,910,534	430,626,804	457,824,252	449,130,547

RECOMMENDED BUDGET SUMMARY ALL FUNDS- EXPENDITURES

Service Area Department	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
General Government				
Governing Body	1,168,319	832,314	1,003,533	1,012,599
County Manager	1,473,429	1,896,067	2,451,978	1,133,249
Intergovernmental Relations	-	121,722	-	-
Strategic Partnership Grants	271,000	1,272,301	1,227,239	1,745,374
Human Resources	1,175,028	944,328	1,083,581	1,759,005
Community Engagement	-	629,635	747,262	566,556
PR & Communications	-	391,950	434,310	592,442
Finance	2,338,750	2,210,676	2,442,716	2,460,830
Benefits and Risk	-	-	632,612	-
Tax Assessment	2,551,975	3,237,900	4,371,452	3,868,728
Tax Collections	1,893,313	1,912,614	2,132,824	2,085,858
Elections	1,817,509	1,940,806	2,745,996	2,426,139
Register of Deeds	3,960,402	4,478,689	4,011,226	3,975,438
Budget	821,401	485,957	634,799	685,570
Internal Audit	-	251,856	290,074	343,679
Information Technology	10,959,369	11,604,212	14,328,500	12,635,453
Performance Management	944,773	1,522,865	1,409,549	1,358,722
General Services	6,956,636	6,767,507	7,519,416	7,836,915
Fleet Services	873,829	871,784	1,137,960	2,369,299
Parking Services	-	-	290,674	605,667
Sustainability	-	-	-	490,753
Legal and Risk	-	-	-	1,204,521
Nondepartmental	140,695	360,777	693,754	590,000
Register of Deeds Automation Fund	3,500	-	128,082	56,511
Internal Service Fund	30,997,400	33,570,960	38,906,289	39,369,873
Public Safety				
Sheriff's Office	21,472,074	19,371,515	21,714,718	22,483,971
Detention Center	15,499,667	17,589,856	19,642,983	21,067,242
Justice Resource Support	897,005	876,220	931,559	2,336,751
Family Justice Center	161,893	322,068	453,590	466,644
Juvenile Crime Prevention Council	-	13,546	15,500	12,396
Emergency Services	12,041,412	13,468,682	15,285,970	16,856,421
Pre-trial Release	1,085,345	1,106,592	1,092,119	1,138,700
Identification Bureau	1,542,642	1,610,894	1,812,472	1,773,002
Public Safety Training Center	600,384	600,811	870,672	657,384
Criminal Justice Information System	1,268,566	1,174,669	1,445,846	1,301,097
Nondepartmental	365,098	661,929	1,059,442	10,000
Volunteer Fire Departments Fund	26,666,737	29,220,872	35,015,457	35,038,870
Emergency Telephone System Fund	595,063	742,448	857,000	1,193,375
Inmate Commissary Fund	517,061	430,017	801,909	424,314
BCAT & Sheriff Forfeitures Fund	158,402	440,027	592,058	528,489
Human Services				
Public Health	16,153,667	19,634,081	21,576,009	21,556,477
Division of Social Services	51,630,373	51,120,882	53,857,555	53,188,627
Direct Assistance	9,248,613	8,744,032	8,988,766	8,576,379
Veterans Service	414,253	352,685	392,116	406,059
Animal Services	1,238,652	1,180,574	1,230,042	1,499,526
Behavioral Health	970,093	1,369,224	1,589,615	816,478
Community Contracts	5,318,362	-	-	-
Nondepartmental	411,944	777,051	924,602	365,000
Transportation Fund	3,445,467	4,016,925	4,772,516	5,239,969
Economic & Physical Development				
Planning	2,877,858	2,192,123	2,161,432	2,138,360
Permits & Inspections	2,278,781	2,300,273	2,477,482	2,469,398
Economic Development	3,166,681	1,388,878	3,462,039	2,061,333
Cooperative Extension	339,571	401,884	462,920	455,920
Soil Conservation	494,274	523,857	600,745	561,781
Nondepartmental	26,127	70,135	73,460	-
Occupancy Tax Fund	23,324,431	25,296,755	27,000,000	18,000,000
PDF Woodfin Downtown Fund	562,848	659,450	640,950	745,200
Solid Waste Disposal Fund	5,765,967	7,697,473	9,674,603	9,963,582
Cultural & Recreational				
Library	5,112,399	5,495,775	6,088,751	6,375,719
Parks, Greenways & Recreation	1,683,900	1,742,662	2,122,111	2,005,995
Arts, Museum & History	-	100,000	100,000	-
Strategic Partnership Grants - Cultural and	752,075	-	-	-
Nondepartmental	32,123	66,542	252,308	35,000
Education				
Asheville City Schools	11,681,164	12,112,621	12,456,771	12,728,957
Buncombe County Schools	62,526,370	65,284,316	68,221,796	69,712,472
Pre-K	327,501	951,460	2,748,589	2,820,589
Child Care Centers	281,508	68,000	55,350	-
Education Support	-	317,500	317,500	224,000
AB Tech	6,280,000	6,500,000	7,075,600	7,075,600
Interfund Transfers	10,033,051	10,697,121	6,163,934	5,922,424
General Debt Service	21,487,171	20,956,339	22,121,569	19,723,865
TOTAL	399,083,899	414,953,685	457,824,252	449,130,547

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2020-2021

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Tax	212,211,847	28,339,059	-	-	240,550,906
Local Option Sales Tax	30,068,224	7,445,011	-	-	37,513,235
Other Taxes	7,333,500	18,000,000	581,245	-	25,914,745
Intergovernmental	44,059,853	4,385,136	-	-	48,444,989
Permits & Fees	4,124,000	78,008	18,994	-	4,221,002
Sales & Services	16,949,701	-	9,287,669	3,002,403	29,239,773
Forfeitures	-	528,489	-	-	528,489
Investment Earnings	750,000	3,305	294,168	-	1,047,473
Miscellaneous	899,376	26,369	137,256	33,413,896	34,476,897
Other Financing Sources	-	-	-	-	-
Bond Proceeds	1,369,302	-	-	-	1,369,302
Interfund Transfers	6,547,802	1,443,777	-	-	7,991,579
Appropriated Fund Balance	12,216,382	1,025,637	136,564	4,453,574	17,832,157
Total	336,529,987	61,274,791	10,455,896	40,869,873	449,130,547

Uses of Funds:					
Salaries And Benefits	149,067,804	79,118	3,488,315	419,013	153,054,250
Operating Expenditures	46,653,717	24,669,838	6,073,764	38,950,860	116,348,179
Program Support	114,256,060	32,269,421	-	-	146,525,481
Capital Outlay	1,498,919	786,412	775,000	-	3,060,331
Contingency	1,000,000	2,700,000	50,817	-	3,750,817
Debt Service	19,723,865	745,200	-	-	20,469,065
Transfers And Other Financing	4,329,622	24,802	68,000	1,500,000	5,922,424
Total	336,529,987	61,274,791	10,455,896	40,869,873	449,130,547

Total Expenditures By Fund & Function FY2021 Budget

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (100)	49,299,222	68,103,608	86,408,546	7,686,792	8,416,714	92,561,618
Occupancy Tax (220)	18,000,000	-	-	-	-	-
Reappraisal Reserve (221)	447,575	-	-	-	-	-
911 (223)	-	1,193,375	-	-	-	-
ROD Automation (225)	56,511	-	-	-	-	-
Volunteer Fire Depts (228)	-	35,038,870	-	-	-	-
Transportation (230)	-	-	5,239,969	-	-	-
PDF Woodfin Downtown Dist. (231)	-	-	-	745,200	-	-
Solid Waste (466)	-	-	-	10,018,582	-	-
Inmate Commissary (469)	-	424,314	-	-	-	-
BCAT & Sheriff Forfeitures Fund (270)	-	528,489	-	-	-	-
Health/Dental (480 & Subs-Funds)	39,369,873	-	-	-	-	-
GRAND TOTAL	107,173,181	105,288,656	91,648,515	18,450,574	8,416,714	92,561,618

USE OF PROJECT FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Projects (224)				x		
School Capital (326)						x
Grant Projects (327)		x	x	x	x	
AB Tech Capital Projects (333)						x
Public School ADM Sales Tax & Lottery Projects (335)						x
Capital Projects (341)	x	x	x	x	x	
Solid Waste Capital Projects (342)				x		

*Debt and Other Financing Sources Not Used

**DEPARTMENT & FUND MATRIX
FY2021 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							
Governing Body	1,012,599	-	-	-	-	-	1,012,599
County Manager	1,133,249	-	-	-	-	-	1,133,249
Intergovernmental Relations	-	-	-	-	-	-	-
Strategic Partnership Grants	1,745,374	-	-	-	-	-	1,745,374
Human Resources	1,759,005	-	-	-	-	-	1,759,005
Community Engagement	566,556	-	-	-	-	-	566,556
PR & Communications	592,442	-	-	-	-	-	592,442
Finance	2,460,830	-	-	-	-	-	2,460,830
Benefits And Risk	-	-	-	-	-	-	-
Tax Assessment	3,421,153	-	447,575	-	-	447,575	3,868,728
Tax Collections	2,085,858	-	-	-	-	-	2,085,858
Elections	2,426,139	-	-	-	-	-	2,426,139
Register of Deeds	3,975,438	-	81,313	-	-	81,313	4,056,751
Budget	685,570	-	-	-	-	-	685,570
Internal Audit	343,679	-	-	-	-	-	343,679
Information Technology	12,635,453	-	-	-	-	-	12,635,453
Performance Management	1,358,722	-	-	-	-	-	1,358,722
General Services	7,836,915	-	-	-	-	-	7,836,915
Fleet Services	2,369,299	-	-	-	-	-	2,369,299
Parking Services	605,667	-	-	-	-	-	605,667
Sustainability	490,753	-	-	-	-	-	490,753
Legal and Risk	1,204,521	-	-	-	-	-	1,204,521
Nondepartmental	590,000	-	-	-	-	-	590,000
Nondepartmental - Internal Service Fund	-	-	-	-	40,869,873	40,869,873	40,869,873
General Government Total	49,299,222	-	528,888	-	40,869,873	41,398,761	90,697,983
Public Safety							
Sheriff's Office	22,483,971	-	528,489	437,314	-	965,803	23,449,774
Detention Center	21,067,242	-	-	-	-	-	21,067,242
Juvenile Crime Prevention Council	12,396	-	-	-	-	-	12,396
Justice Resource Support	2,336,751	-	-	-	-	-	2,336,751
Emergency Services	16,856,421	-	-	-	-	-	16,856,421
Pre-trial Release	1,138,700	-	-	-	-	-	1,138,700
Identification Bureau	1,773,002	-	-	-	-	-	1,773,002
Public Safety Training Center	657,384	-	-	-	-	-	657,384
Criminal Justice Information System	1,301,097	-	-	-	-	-	1,301,097
Nondepartmental	10,000	-	-	-	-	-	10,000
Nondepartmental - Volunteer Fire Department	-	-	35,038,870	-	-	35,038,870	35,038,870
Nondepartmental - Emergency Telephone Syst	-	-	1,193,375	-	-	1,193,375	1,193,375
Public Safety Total	67,636,964	-	36,760,734	437,314	-	37,198,048	104,835,012
Human Services							
Public Health	21,556,477	-	-	-	-	-	21,556,477
Division of Social Services	53,188,627	-	-	-	-	-	53,188,627
Direct Assistance	8,576,379	-	-	-	-	-	8,576,379
Veterans Service	406,059	-	-	-	-	-	406,059
Animal Services	1,499,526	-	-	-	-	-	1,499,526
Behavioral Health	816,478	-	-	-	-	-	816,478
Family Justice Center	466,644	-	-	-	-	-	466,644
Nondepartmental	365,000	-	-	-	-	-	365,000
Nondepartmental - Transportation	-	-	5,239,969	-	-	5,239,969	5,239,969
Human Services Total	86,875,190	-	5,239,969	-	-	5,239,969	92,115,159
Economic & Physical Development							
Planning	2,138,360	-	-	-	-	-	2,138,360
Permits & Inspections	2,469,398	-	-	-	-	-	2,469,398
Economic Development	2,061,333	-	-	-	-	-	2,061,333
Cooperative Extension	455,920	-	-	-	-	-	455,920
Soil Conservation	561,781	-	-	-	-	-	561,781
Solid Waste	-	10,018,582	-	-	-	-	10,018,582
PDF Woodfin Downtown Fund	-	-	745,200	-	-	745,200	745,200
Nondepartmental	-	-	-	-	-	-	-
Nondepartmental - Occupancy Tax	-	-	18,000,000	-	-	18,000,000	18,000,000
Economic & Physical Development Total	7,686,792	10,018,582	18,745,200	-	-	18,745,200	36,450,574
Cultural & Recreational							
Library	6,375,719	-	-	-	-	-	6,375,719
Parks, Greenways & Recreation	2,005,995	-	-	-	-	-	2,005,995
Arts, Museum & History	-	-	-	-	-	-	-
Nondepartmental	35,000	-	-	-	-	-	35,000
Culture & Recreation Total	8,416,714	-	-	-	-	-	8,416,714
Education							
Asheville City Schools	12,728,957	-	-	-	-	-	12,728,957
Buncombe County Schools	69,712,472	-	-	-	-	-	69,712,472
Pre-K	2,820,589	-	-	-	-	-	2,820,589
Child Care Centers	-	-	-	-	-	-	-
Education Support	224,000	-	-	-	-	-	224,000
AB Tech	7,075,600	-	-	-	-	-	7,075,600
Education Total	92,561,618	-	-	-	-	-	92,561,618
Interfund Transfers	4,329,622	-	-	-	-	-	4,329,622
General Debt Service	19,723,865	-	-	-	-	-	19,723,865
GRAND TOTAL	336,529,987	10,018,582	61,274,791	437,314	40,869,873	102,581,978	449,130,547

Fund Balance Analysis

General Fund

	2018/19 Actual	2019/20 Estimated	2020/21 Budget
Total Revenues	\$322,904,711	\$325,005,341	\$324,313,155
Total Expenditures	310,014,351	322,866,087	336,529,987
Revenues Over (Under) Expenditures	12,890,360	2,139,254	(12,216,832)
Fund Balance, Beginning As Restated	82,290,062	95,180,422	97,319,676
Fund Balance, End of Year	95,180,422	97,319,676	85,102,844

*The General Fund appropriated fund balance for FY2021 is \$12,216,382. This is in line with the prior year's amended fund balance appropriation of \$14,792,304.

Other Governmental Funds

	2018/19 Actual	2019/20 Estimated	2020/21 Budget
Total Revenues	\$61,156,682	\$59,159,528	\$60,249,154
Total Expenditures	60,638,375	59,776,502	61,274,791
Revenues Over (Under) Expenditures	518,307	(617,974)	(1,025,637)
Fund Balance, Beginning As Restated	3,612,866	4,131,173	3,513,199
Fund Balance, End of Year	4,131,173	3,513,199	2,487,562

*The Other Governmental Funds combined appropriated fund balance for FY2021 is \$1,025,637. This is in line with the prior year's amended fund balance appropriation of \$1,786,587.

Solid Waste Enterprise Fund

	2018/19 Actual	2019/20 Estimated	2020/21 Budget
Total Revenues	\$10,133,754	\$11,302,808	\$9,893,582
Total Expenditures	7,709,411	8,639,074	10,018,582
Revenues Over (Under) Expenditures	2,424,343	2,663,734	(125,000)
Reconciling Items - Full Accrual Basis	2,994,058		
Fund Balance, Beginning As Restated	23,866,378	29,284,779	31,948,513
Fund Balance, End of Year	29,284,779	31,948,513	31,823,513

*The Solid Waste Fund appropriated fund balance for FY2021 is \$125,000. This is less than with the prior year's amended fund balance appropriation of \$569,598.

Other Enterprise Fund

	2018/19 Actual	2019/20 Estimated	2020/21 Budget
Total Revenues	\$579,825	\$501,370	\$425,750
Total Expenditures	430,017	486,663	437,314
Revenues Over (Under) Expenditures	149,808	14,707	(11,564)
Reconciling Items - Full Accrual Basis	(47,126)		
Fund Balance, Beginning As Restated	469,683	572,365	587,072
Fund Balance, End of Year	572,365	587,072	575,508

*The Inmate Commissary Fund appropriated fund balance for FY2021 is \$11,564. This is significantly lower than the prior year's amended fund balance appropriation of \$443,196.

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.

The changes in fund balance in the General Fund and Other Governmental Funds are necessary given the fiscal conditions created by the COVID-19 pandemic. For the General Fund, Buncombe County continues to see reduced levels of sales tax revenues for FY2020 and expects to see similar monthly reductions in FY2021 until the economy fully recovers. In addition, reductions in property tax revenue resulting from anticipated inability to pay influenced a lower collection rate than most years. These two major revenue sources lower the potential revenue for Buncombe County and result in an appropriated fund balance of 13% of estimated Fund Balance. This appropriation is in line with prior year appropriations of fund balance.

For Other Governmental Funds, the change in fund balance results from the appropriations in the Reappraisal Reserve Fund and the 911 Operations Fund. As the Reappraisal Reserve Fund exists specifically to fund reappraisal activities and FY2021 is Buncombe County's reappraisal year, appropriated fund balance was expected. The use of appropriated fund balance in the 911 Operations Fund is directly related to regulations regarding state distribution. As the fund balance for the 911 Operations Fund gets higher, the state distribution amount decreases. The appropriation of fund balance for this fund is similar to the prior year appropriation.

Both the Solid Waste and Inmate Commissary Funds, each Enterprise Funds, only use minimal fund balance to balance. The differences from the prior year's amended appropriated fund balances result from prior year carryover used for capital expenses.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances			
Fund Balance at June 30, 2020			
<u>Unrestricted Fund Balance</u>	=	<u>74,127,176</u>	= 23.0%
Expenditures & Operating Transfers Out		322,866,087	
Audited (Actual) Fund Balances			
Fund Balance at June 30, 2019			
<u>Unrestricted Fund Balance</u>	=	<u>71,987,923</u>	= 23.2%
Expenditures & Operating Transfers Out		310,741,017	
Fund Balance at June 30, 2018			
<u>Unrestricted Fund Balance</u>	=	<u>65,254,867</u>	= 21.5%
Expenditures & Operating Transfers Out		303,975,456	
Fund Balance at June 30, 2017			
<u>Unrestricted Fund Balance</u>	=	<u>55,077,284</u>	= 18.4%
Expenditures & Operating Transfers Out		299,505,024	
Fund Balance at June 30, 2016			
<u>Unrestricted Fund Balance</u>	=	<u>53,546,310</u>	= 17.4%
Expenditures & Operating Transfers Out		308,171,092	
Fund Balance at June 30, 2015			
<u>Unrestricted Fund Balance</u>	=	<u>52,227,130</u>	= 17.9%
Expenditures & Operating Transfers Out		291,484,141	
Fund Balance at June 30, 2014			
<u>Unrestricted Fund Balance</u>	=	<u>50,653,976</u>	= 18.3%
Expenditures & Operating Transfers Out		277,479,026	
Fund Balance at June 30, 2013			
<u>Unrestricted Fund Balance</u>	=	<u>51,667,642</u>	= 19.8%
Expenditures & Operating Transfers Out		261,543,123	
Fund Balance at June 30, 2012			
<u>Unrestricted Fund Balance</u>	=	<u>50,245,779</u>	= 19.4%
Expenditures & Operating Transfers Out		258,564,991	
Fund Balance at June 30, 2011			
<u>Unrestricted Fund Balance</u>	=	<u>52,180,066</u>	= 20.9%
Expenditures & Operating Transfers Out		249,733,035	



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	238	247	251	2%
Public Safety	563	584	618	6%
Human Services	563	570	572	0%
Economic & Physical Development	43	43	44	2%
Culture & Recreation	65	65	80	23%
Total General Fund	1,472	1,509	1,565	4%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,472	1,509	1,565	4%
Enterprise Funds	34	34	38	12%
Internal Service Fund	7	3	3	0%
Grant Projects Fund	1	1	17	1600%
Total All Funds	1,514	1,547	1,623	4.9%

*Current Year count refers to beginning FY2020 count.

➤ General Fund

For FY2021, 10 new positions will be added via Public Safety, one new position will be added via Human Services, and 43 Temporary positions are converted to Regular across the functions. The General Fund also brings on one position from the Enterprise Funds and sends two positions to the Grant Projects Fund. Other mid-year changes occurred. In addition, there are 20 unfunded positions for FY2021 in the General Fund not noted above.

➤ Enterprise Funds

For FY2021, Solid Waste will add five new positions. While Inmate Commissary Fund sends one position to the General Fund.

➤ Grant Projects Fund

For FY2021, one new grant-funded position will be added. During FY2020, a total of 15 grant-funded positions were added, 2 of which were reassigned 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	7	10	5	-50%	Three new cost centers were formed: 2 to Legal and Risk, 1 to Sustainability, 2 to Strategic Partnership Grants.
Legal and Risk	0	0	6	0%	This is a new Cost Center formed from County Manager Cost Center, 3 positions from the dissolution of Benefits and Risk moved here. The Safety Officer was reassigned here from Emergency Management.
Strategic Partnership Grants	0	0	2	0%	This is a new Cost Center formed from County Manager Cost Center.
Sustainability	0	0	1	0%	This is a new Cost Center formed from County Manager Cost Center.
PR & Communications	4	4	5	25%	1 reclassified from Information Technology to supervisor PR & Communications and Community Engagement.
Community Engagement	5	4	3	-25%	1 position reassigned to Justice Resource Support.
Human Resources	9	8	12	50%	1 position from the dissolution of Benefits and Risk, 3 Human Resources positions were reassigned from Division of Social Services.
Finance	17	17	18	6%	1 Temporary position converted to Regular (Accounting Technician II).
Tax Assessor	29	29	30	3%	1 Temporary position converted to Regular (Admin Support Associate I).
Tax Collections	13	13	13	0%	
Board of Elections	8	8	8	0%	
Register of Deeds	17	17	17	0%	
Budget	3	3	5	67%	2 positions were reassigned from Performance Management.
Benefits and Risk	0	4	0	0%	This Cost Center has been dissolved for FY2021.
General Services	39	40	39	-3%	1 position reclassified to Fleet Services
Fleet Services	6	6	7	17%	1 position reclassified from General Services.
Information Technology	56	62	60	-3%	1 position reclassified to PR & Communications, 1 position reclassified to Justice Resource Support.
Internal Audit	2	2	2	0%	
Performance Management	14	11	9	-18%	2 positions were reassigned to Budget.
Total General Government	238	247	251	1,6%	

Public Safety

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	1	1	13	1200%	1 position reassigned from Community Engagement, 1 positions reassigned from Information Technology, 1 Temporary Position converted to Regular, 9 new positions were added during FY2020.
Family Justice Center	1	1	1	0%	
Pre-trial Release	12	12	13	8%	1 Temporary Position converted to Regular (Admin Support Associate II).
Sheriff	215	209	216	3%	8 Temporary Positions converted to Regular, 2 positions were reassigned from Detention Center, 3 positions unfunded.
Detention Center	194	196	199	2%	7 Temporary Positions converted to Regular (net), 2 positions were reassigned to Sheriff, 1 positions was reassigned from Inmate Commissary (net), 4 positions unfunded, 1 Grant Funded Position.
Central Data Entry/ID Bureau	20	20	21	5%	1 Temporary Positions converted to Regular (Admin Support Associate II).
CJIS	7	7	7	0%	
Emergency Services	109	134	144	7%	1 position reassigned to Legal and Risk, 2 positions to Grants Fund, 3 Temporary Positions converted to Regular (net), 6 new Paramedic positions, 3 new Telecommunicator positions, A new EMS Medical Director was added.
Public Safety Training Center	4	4	4	0%	
Total Public Safety	563	584	618	5,8%	

Cultural & Recreational

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	53	53	68	28%	15 Temporary Positions converted to Regular (14 Library Assistants, 1 Senior Accounting Technician).
Parks, Greenways & Recreation	12	12	12	0%	
Total Cultural & Recreational	65	65	80	23%	

Economic & Physical Development

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	16	16	16	0%	
Permits & Inspections	22	22	22	0%	1 Temporary Position converted to Regular (Code Enforcement Officer II), 1 position unfunded.
Cooperative Extension*	0	0	0	0%	
Soil Conservation	5	5	6	20%	1 Temporary Position converted to Regular (Admin Support Associate I).
Total Economic & Physical Development	43	43	44	2%	

Human Services

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	104	111	116	5%	4 Temporary Positions converted to Regular (2 Public Health Nurses, 2 Community Health Assistants), A new Public Health Nurse II was added.
Social Services	459	459	456	-1%	3 positions were reassigned to Human Resources.
Total Human Services	563	570	572	0%	

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

Other Funds Staffing

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Solid Waste	31	31	36	16%	New Heavy Equipment Mechanic Operator, Solid Waste Program Manager, Utility Worker, Transfer Station Asst. Supervisor, and Truck Driver were added.

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Inmate Commissary	3	3	2	-33%	1 position was reassigned to Detention Center (net).

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Internal Service Fund	7	3	3	0%	

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Grant Projects Fund	1	1	17	1600%	1 new position, Mid-Year Additions include Pre-Trial Release (6), Justice Resource (4), Social Services (4), and Strategic Partnerships (1), 2 of the mid-year additions came from the General Fund.

*Not reported: Air Quality (Component Unit)

Long-Term Financial Outlook

Buncombe County's Budget Office maintains a financial outlook for the General Fund. This allows the county to evaluate the long-term sustainability of the annual operating budget, provide a starting point for future decision-making, and identify the balance between potential spending needs and the projected revenue outlook. The trends and processes described below provide the foundation for this outlook.

Strategic Planning - New Leadership

With the establishment of new leadership, the Buncombe County Board of Commissioners embarked on a strategic planning process in early Fiscal Year 2020 and recently finalized the new strategic plan. *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:

- 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
 - Environmental & Energy Stewardship
 - Resident Well-Being
 - Vibrant Economy
- Foundational Focus Areas
 - Equity
 - Operational Excellence
 - Resources

The *Buncombe 2025* strategic plan (see appendix N) includes specific goals associated with each focus area.

In addition to *Buncombe 2025*, the County Manager will look to explore a biennial budget process. While an annual budget will be passed each year, by focusing planning efforts on a two-year window, greater emphasis can be given to *Buncombe 2025* and to improved monitoring and evaluation. The Budget Office has maintained a conservative financial outlook for the General Fund, extending two years from the current budget year.

Financial Forecast - Economic Conditions

All financial forecasts include a degree of uncertainty. This rings true more now than ever, given the ongoing economic effects of the COVID-19 pandemic. The Budget Office included a degree of conservatism in all forecasts and was mindful of uncertainty throughout the FY2021 budget development process. This mindset assists county leadership in mitigating risk and helps maintain Buncombe County's long-term fiscal stability.

The Asheville Metropolitan Statistical Area (MSA) includes Buncombe, Henderson, Madison, and Transylvania counties. Assessing the economic conditions of the Asheville MSA provides a holistic picture of Buncombe County's economic conditions.

The Asheville MSA unemployment rate increased significantly since a February 2020 trough of 2.9%, with an April 2020 peak of 16.5%. Buncombe County proper reached an April 2020 unemployment rate of 17.7%, largely due to increased joblessness associated with COVID-19 and the significant

effects on tourism. Since peaking in April 2020, the unemployment rate has decreased to the June 2020 rate of 9.8%.

Figure 1: Buncombe County Unemployment Rate, January 2008 through June 2020

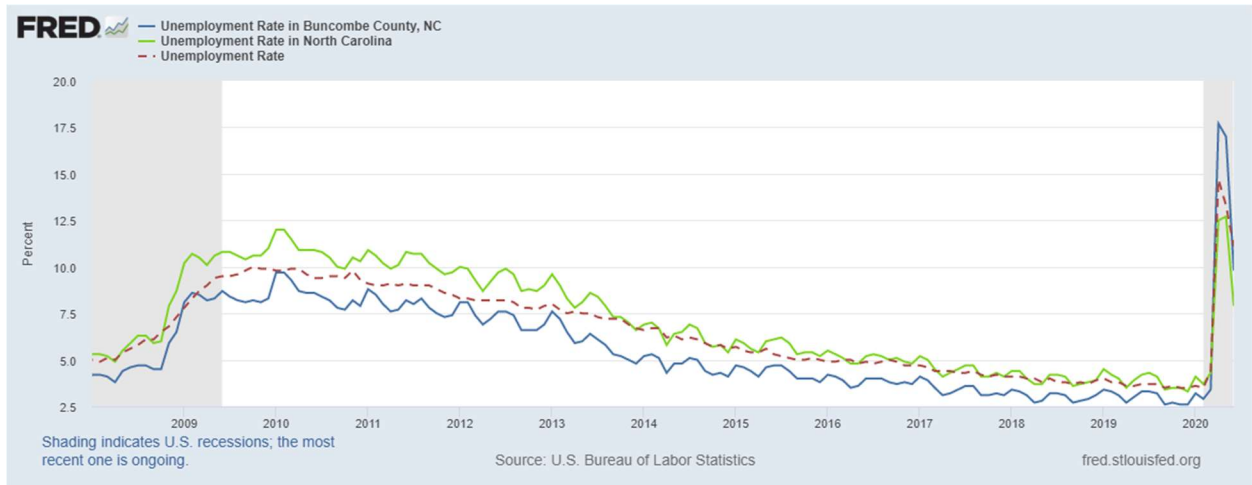


Figure 2: Buncombe County Unemployment Rate, January 2020 through June 2020

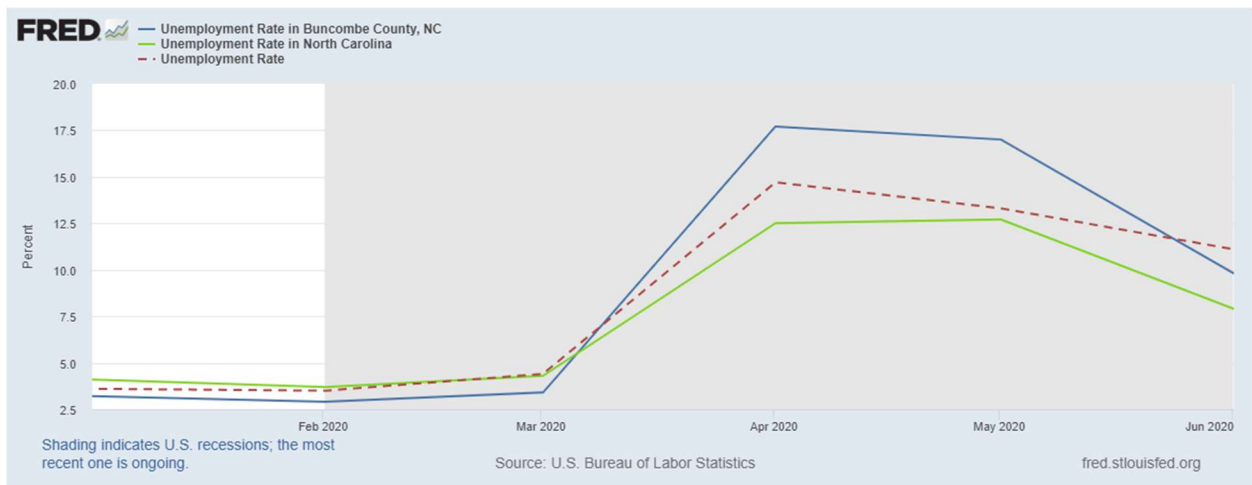
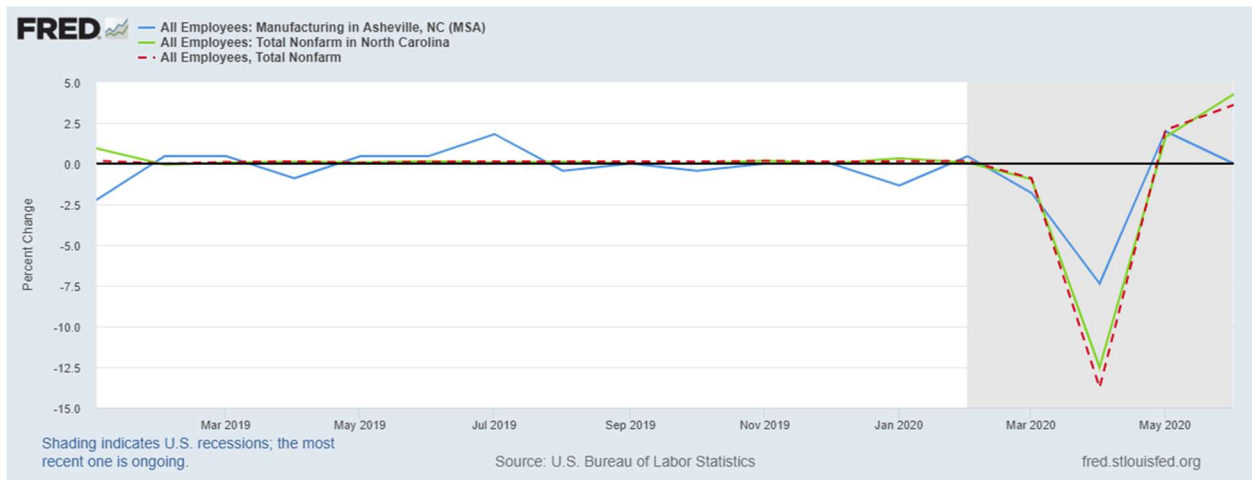


Figure 3: Buncombe County All Employees, Total Nonfarm (Percent Change), January 2018 through June 2020



Buncombe County experienced significant job loss in April 2020, as shown in Figure 3. Despite this 100-year event, the outlook for job growth is bright. Recent evidence prepared by the Asheville Area Chamber of Commerce indicates lodging institutions anticipate reaching 80% of their February 2020 staffing levels, compared to a 30% staffing level in April. Tourism-related sectors represent over 30% of Buncombe County employment. As employment returns, the county's focus can pivot from job retention to the proactive goals included in *Buncombe 2025*.

Buncombe 2025 includes several goals associated with economic mobility and affordable housing, including:

- Improve college and career readiness
- Increase access to public transportation, including public transit and paratransit services
- 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

These goals address a concern of increasing housing costs and low housing supply. Between 2015 and 2019, the home price index for Buncombe County has grown 5% to 8% annually. Over the same period, the North Carolina and U.S. home price index have grown at a lower rate, 4% to 7% annually for NC and 5% to 7% annually for the U.S. Meanwhile, as of 2015, 44.5% of renters and 26% of homeowners were housing cost-burdened (i.e. housing costs exceed 30% of their household income). *Buncombe 2025* will help address housing costs and low housing supply.

As of 2018, the regional price parity of the Asheville MSA (93.4) indicated the cost of living in the Asheville MSA is less than the U.S. national average by 6.6%. NC's regional price parity (91.8) indicated the cost of living in NC is 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 1.6 percentage points, or 1.7% compared to all of NC. The Asheville MSA regional price parity remained flat between 2013 and 2018, meaning the cost of living in Asheville, relative to the entire U.S., has remained stable since 2013.

Financial Forecast – Revenue Assumptions

We anticipate moderate growth in our property tax base over the next few years. The Buncombe County Tax Department completed the 2017 property reappraisal, with results reflected in the FY2018 General Fund budget. County-wide values increased by approximately 21%, resulting in a revenue-neutral rate of 51.3 cents for Buncombe County.

We anticipate a tax reappraisal in FY2021 with a budgetary impact in FY2022. The North Carolina Department of Revenue reported in April 2020 that the Assessment to Sales ratio for Buncombe County was 83%. For the last reappraisal in 2017, that ratio was 98%. Furthermore, the median sales price in the second quarter of 2020 was 3% over the second quarter of 2019.

The upcoming reappraisal brings some uncertainty, given the ongoing COVID-19 pandemic. However, the Buncombe County Tax Department & Budget Office have worked together to establish a reasonable estimate of property tax valuation growth. We estimate 12.0% growth in real and personal property tax valuation in FY2022 and 2% growth in FY2023.

The financial outlook shows the estimated revenue-neutral tax rate of 49.0 cents per \$100 of taxable property. The outlook shows future expenditures will significantly exceed revenues at the revenue-neutral tax rate. As such, county staff conducted scenario analysis and produced an estimated scenario above the revenue-neutral tax rate. The property tax revenue outlook is based on this tax rate and shown for both FY2022 and FY2023.

Sales tax growth is estimated to return, but overall revenue will not reach pre-COVID-19 levels for several years. As such, sales tax revenue is projected to increase 3% during each year of the outlook period. Permits & Fees will grow for the same reasons and are therefore increased by 3% annually. Intergovernmental revenue is expected to remain flat each year. Other areas of revenue are limited to around 2% growth, based on long-term uncertainty and the lingering effects of COVID-19. Other Financing Sources is limited to anticipated interfund transfers.

Financial Forecast – Expenditure Assumptions

Salaries & Benefits. Employee wages are adjusted annually based on the CPI-W. Recent cost of living adjustments (COLAs) included 1.77% in FY2019 and 2.31% in FY2020. Future COLAs are estimated at 1.0% for FY2022 and 2.0% for FY2023. We project health insurance costs will remain flat in FY2022 and FY2023. This is significantly lower than prior year estimates, as concerted efforts are underway to implement cost reduction strategies to offset rising medical claims costs and reduce employer cost share.

Operating Expenditures. It is our aim to evaluate current operating levels over the outlook period and assess for potential areas of necessary expansion or identify areas of savings. Budget reductions associated with COVID-19 lowered current spending obligations. As such, the FY2022 and FY2023 financial outlook conservatively projects a 2.5% growth based on estimated actuals.

Capital Outlay. As practices change regarding use of annual capital outlay dollars versus Capital Improvement Plan dollars, these annual costs are expected to increase. Austerity measures associated with the FY2021 budget required many pay-as-you-go projects to be postponed to FY2022 and beyond. The financial outlook assumes we will resume funding pay-as-you-go projects in FY2022.

Program Support. Program support expenditures primarily consist of support given to Buncombe County and Asheville City schools for current expenses. A 3% growth projection is applied to education local current expense. The remaining program support dollars assume full payment of outstanding economic incentive payments, and no annual change for all remaining program support expenditures.

Debt Service. Debt is issued primarily to acquire or construct capital assets. The County prepares and adopts a Capital Improvement Program (CIP) annually 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. Of note, the financial outlook includes amounts in excess of those listed on the CIP, as a placeholder for future adopted projected.

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 that are reviewed and updated at least quarterly. This allows the department to monitor activity throughout the fiscal year and identify items that are not in line with previous budget estimates or projections. This ongoing review and analysis allows early identification of potential problems as well as potential areas of savings. Of note, the current year FY2020 projections served as an early warning system at the onset of the COVID-19 pandemic and aided county leadership in weathering the economic effects of the global pandemic.

Buncombe County General Fund Financial Outlook

	FY2019	FY2020	FY2020	FY2021	FY2022	FY2022	FY2023
	Actual	Amended Budget	Estimated Year-End	Adopted Budget	Projected Revenue-Neutral	Projected	Projected
Revenues:							
Property Tax	\$ 198,764,492	\$ 206,224,379	\$ 206,743,321	\$ 212,211,847	\$ 219,848,707	\$ 235,552,186	\$ 240,263,230
Sales Tax	32,293,168	33,533,237	32,468,456	30,068,224	30,970,271	30,970,271	31,899,379
Other Taxes	8,605,531	6,988,317	7,948,153	7,333,500	7,480,170	7,480,170	7,629,773
Intergovernmental Revenue	45,550,236	45,322,250	45,362,561	44,059,853	44,059,853	44,059,853	44,059,853
Permits & Fees	4,730,734	4,355,157	4,704,686	4,124,000	4,247,720	4,247,720	4,375,152
Sales & Services	17,492,591	16,605,062	18,192,968	16,949,701	17,288,695	17,288,695	17,634,469
Investment Earnings	2,455,950	761,250	1,443,663	750,000	765,000	765,000	780,300
Misc. Income	3,926,610	1,239,565	1,298,885	899,376	917,364	917,364	935,711
Other Financing Sources (OFS)	9,195,168	8,535,450	6,842,647	7,917,104	5,047,802	5,047,802	5,148,758
TOTAL REVENUES	\$ 323,014,480	\$ 323,564,667	\$ 325,005,340	\$ 324,313,605	\$ 330,625,582	\$ 346,329,061	\$ 352,726,625
Expenditures:							
Salaries and Benefits	\$ 131,704,003	\$ 144,750,908	\$ 140,988,626	\$ 149,067,804	\$ 149,934,975	\$ 149,934,975	\$ 152,736,755
Operating Expenditures	41,505,382	48,740,627	42,148,541	46,653,717	47,820,060	47,820,060	49,015,562
OPEB	1,936,434	2,000,000	-	-	2,000,000	2,000,000	2,000,000
Capital Outlay	31,575	371,800	256,346	1,498,919	1,750,000	1,750,000	1,750,000
Program Support	22,150,967	28,709,935	24,937,948	24,739,031	27,110,698	27,110,698	28,390,698
Program Support - Education	83,896,937	87,754,167	87,754,167	89,517,029	89,517,029	89,517,029	92,202,540
Increases for Public Schools					2,685,511	2,685,511	2,766,076
Debt Service -- Current Debt Requirements	20,956,339	21,285,789	20,791,741	19,723,865	18,824,336	18,824,336	18,151,934
CIP Debt Service for Projects Not Yet Approved					1,703,847	1,703,847	2,238,848
One-Time Capital Expenses					817,449	817,449	824,540
Transfers Out	8,559,377	5,991,634	5,538,718	4,329,622	5,286,845	5,286,845	5,815,530
Greenways			450,000	-	905,000	905,000	920,000
Dollars set aside in Contingency		103,566		1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	\$ 310,741,014	\$ 339,708,426	\$ 322,866,087	\$ 336,529,987	\$ 349,355,750	\$ 349,355,750	\$ 357,812,483
Fund Balance Change (Budgetary Appropriation)	\$ 12,273,466	\$ (16,143,759)	\$ 2,139,253	\$ (12,216,382)	\$ (18,730,168)	\$ (3,026,689)	\$ (5,085,858)
Unrestricted Fund Balance	\$ 71,987,923	\$ 55,844,164	\$ 74,127,176	\$ 61,910,794	\$ 43,180,626	\$ 58,884,105	\$ 53,798,246

Buncombe County General Fund Financial Outlook

	FY2019 Actual	FY2020 Amended Budget	FY2020 Estimated Year-End	FY2021 Adopted Budget	FY2022 Projected Revenue-Neutral	FY2022 Projected	FY2023 Projected
Ratios & Indicators:							
Gross Debt as a % of GF Exp (adjusted for OFU/Transfers)	6.94%	6.38%	6.55%	5.94%	5.97%	5.97%	5.79%
Fund Balance %	23.2%	16.4%	23.0%	18.4%	12.4%	16.9%	15.0%
Operations Ratio	1.04	0.95	1.01	0.96	0.95	0.99	0.99
Operations Ratio (adjusted for OFS/OFU/Transfers)	1.04	0.94	1.00	0.95	0.95	0.99	0.99

Notes:

- 1) The financial outlook table above assumes all of the budgetary appropriation for FY2021-FY2023 is used. However, based on historical data, budgetary appropriation has not been used as depicted in the Executive Summary. The table below summarizes the change in fund balance based on the assumption that all budgetary appropriation for FY2021-FY2023 remains unused.
- 2) FY2021 is a property revaluation year. FY2022 is depicted with 12% growth over FY2021 adopted real and personal property valuation, maintaining a flat tax rate.
- 3) The listed values for FY2020 exclude ~\$53.8 million in expenditures and revenues related to LOBS 2020 refunding. The expenditure (payment to escrow agent) is offset by revenue (proceeds from bond refunding) and is excluded from the fund balance % calculation.

Fund Balance Change (Budgetary Appropriation)	\$ 12,273,466		\$ 2,139,253	\$ -	\$ -	\$ -	\$ -
Unrestricted Fund Balance	\$ 71,987,923		\$ 74,127,176	\$ 74,127,176	\$ 74,127,176	\$ 74,127,176	\$ 74,127,176
Ratios & Indicators: Fund Balance %	23.2%		23.0%	22.0%	21.2%	21.2%	20.7%



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 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 stand alone 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 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 (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The Commissioners annually adopt appropriations for these funds. Buncombe County maintains seven Special Revenue Funds:

Register of Deeds Automation
Occupancy Tax
911
Fire Districts
Transportation
BCAT & Sheriff Forfeitures Fund
Project Development Fund (PDF) Woodfin Downtown Fund
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.

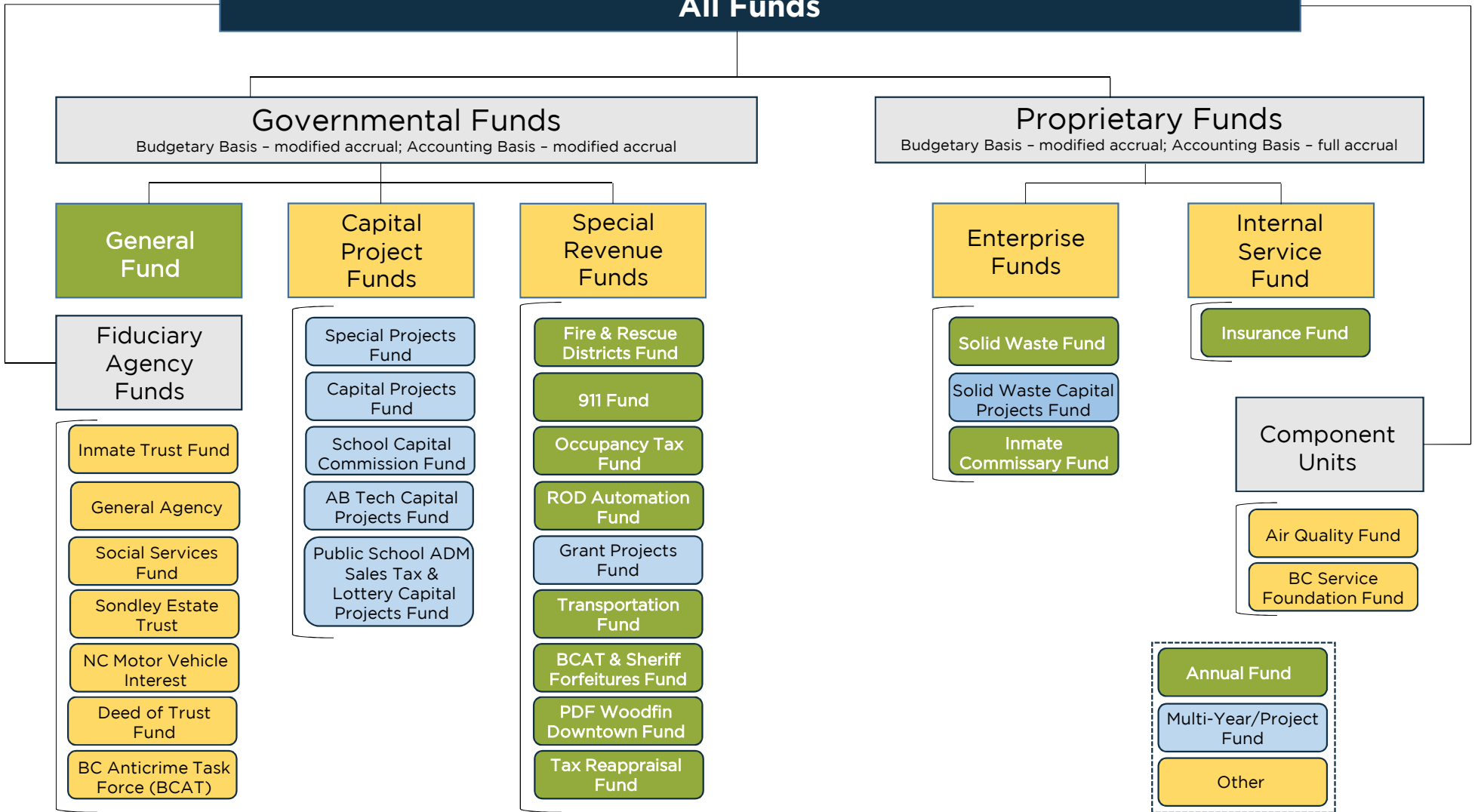
Enterprise Funds

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



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 salary and wages for the upcoming budget year. This information is reviewed by the budget personnel and departments and changes are made as needed. For the 2021 Fiscal Year, budget staff led department directors and business officers through training in projecting operating costs 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 budget application. 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. Unfortunately the unfavorable revenue conditions caused by the COVID-19 pandemic necessitated departments further refine their requests by eliminating 1.5% of proposed budgets. County leadership worked with department directors to balance cost reduction with quality of service and developed a prioritized list of "expansion initiatives" should the FY2021 revenue conditions improve earlier than expected.

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 L](#).

The budget calendar and budget framework on the following pages provide a deeper look into the FY2021 budget 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 FY2021 budget was provided to the Board of Commissioners on June 1, 2020, the budget message was delivered on June 2nd, and a Public Hearing was held June 16, 2020. The Buncombe County Board of Commissioners adopted the FY2021 budget ordinance on June 16, 2020.

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.

FY2021 Budget Framework

Ownership



- The Board of Commissioners represents the voice and needs of the public in the budget process. Management is responsible for ensuring the human and fiscal capacity to deliver services.
- The County Manager under North Carolina General Statutes is the “budget officer,” but the budget belongs to the public.
- Our accountability is to the community we serve and the taxpayers who fund our operations through public funding.
- Departments delivering services directly to the public need to own and manage their budgets in coordination with those supporting departments that are tasked to assure continuity of those operations.
- Departments understand best what their needs are and have expertise in their business operations.
- We create shared organizational ownership by balancing needs across departments and services.
- Ownership rests at every level of the organization, with every department and employee holding a piece of accountability to the public.

Rightsizing



- Our goal is to appropriately budget to support the needs of departments to deliver core services, live within the allocated budget, and intentionally reduce reliance on appropriated fund balance.
- We intentionally focus on identifying risk and developing strategic responses to mitigate risk.
- We budget for reasonable risk rather than maximum risk by managing contingency within the General Fund to address any emerging needs or crises in the course of the year.
- Optimizing means supporting the infrastructure to assure proper management of all assets - human capital, technological, facilities, fleet and funds.
- We refine and optimize tools to project future cash flow, expenditures, and revenue to allow us to better predict and manage budgets more effectively.
- We utilize our Financial and Human Capital Management system, Workday, which is providing actionable and accessible data that is crucial to sound planning and decision making.

Accountability



- We are accountable to our community and taxpayers; that is the center of every budget and management decision we make.
- We must have focused and disciplined practices that are consistent and transparent.
- We must be disciplined in:
 - Planning, to ensure a balance between immediate and long term needs;
 - Budgeting, to ensure we are delivering the highest quality service in the most efficient and effective manner. This includes incorporating organizational structures that streamline services to support these outcomes (e.g., centralization); and
 - Identifying and mitigating organizational risk.
- We must provide transparent and consistent information to the public to increase trust and accountability.

Process



- Our budgeting structure reflects the belief that a budget should be built from the ground up, driven by departments and community needs.
- Using a newly created performance management model, line item budgets were built in consultation with departments who bring subject matter expertise.
- Department staff lead discussions in an open forum about their budget requests, identifying challenges, accomplishments, and opportunities.
- Using data analytics, departments such as Budget, Finance and Performance Management provide ongoing support to departments for proactively managing budgets and outcomes.
- Strategic planning ensures that practice aligns with vision, focused on potential changes in the fiscal, social and economic environment that may impact services and costs.

FY2021 Buncombe County Budget Calendar

Date	Budget Procedure	Action By:
August 21	Information Technology Governance Introduction to Department Heads	Information Technology Department Heads
September 18	Review FY2021 Capital Planning Cycle <ul style="list-style-type: none"> • Information and Instructions to Departments following meeting re: Capital submissions 	Budget
October 8	Operating Budget Kickoff Meeting <ul style="list-style-type: none"> • Budget Planning Discussions begin • Contract Administrators/Monitors begin budget planning with vendors 	County Departments County Manager Budget/Performance Management Contract Administrators/Monitors
October 22-24	Technical Training sessions offered to departments on submission tools	Budget Department Heads and support
November 1	Information Technology Requests Due Fleet Requests due to General Services	Information Technology/Governance Team General Services Department Heads
November 4	Workday Budget (FY2019 Actuals as baseline budget loaded into Workday)	Budget
November 21	Capital requests due to Budget	County Departments
December and January	Education Meeting (initial budget planning discussions)	Budget Inter-governmental Relations School systems
	Fire District Meeting (initial budget planning discussions)	County Manager Budget Inter-governmental Relations Fire Districts
November 21	Capital requests due to Budget	County Departments
December 1-31	FY20 Salary and wage reports compiled and entered into Workday budgets	Budget
December 16	Strategic Partnership Grant application instructions sent to agencies	Strategic Partnerships Budget
February 7-29	Prioritized IT Governance request list sent to Budget	Information Technology/Governance Committee
Dec. 16 – Feb. 29	Compilation and Analysis of Capital and IT Requests	County Manager/Assist. County Manager Capital Projects Review Team
Dec. 17 – Feb. 7	Review of Health, Employment, Property & Casualty Insurance Fund- Determination of Budgetary costs	County Manager Budget/Performance Management Benefits & Risk
January 27- Feb 07	Workday Budget entry drop in sessions for Departments	Budget Department Heads

January 13 – Feb. 29	Department Director conversations with Assistant County Managers	Assistant County Managers Department Heads Budget
January 15	Consumer Price Index Data Released – Salary and Wage Projections Updated	Budget
February 7	Budget requests submitted in Workday by departments	County Departments
February 7- 25	Compilation of departmental operating requests	Budget
February 25	Departmental Submitted Line Item budgets available for Leadership Review	Budget
February 14	Strategic Partnership Grant applications due	Community Agencies
March 1- March 29	Departmental Presentations to Budget Review Team/County Manager	County Departments Budget Review Team
March-May	Strategic Partnership Grant applications review	Community agencies Board of Commissioners
March 6	Property tax base and collection rate estimates due to Budget	Tax Assessment and Collection
	Sales tax estimates due	Budget
March 16	<ul style="list-style-type: none"> General Fund Growth Rate Calculation Revenue estimates sent to outside agencies 	Budget
March 17	BOC Pre-meeting First Pass Revenues (cancelled)	Budget
March 23-27 (target)	Education Meeting (Follow up budget planning discussions)	County Manager Budget Inter-governmental Relations School systems
	Fire District Meeting (Follow up budget planning discussions)	County Manager Budget Inter-governmental Relations Fire Districts
April 7	BOC Budget Work session- FY2021 First Pass Revenues and Expenditures	Budget and County Manager
April 13	Education budgets due	Public schools & ABTCC
April 13	Fund balance projections reviewed for FY2020	Budget and Finance
	Updated property tax estimates provided	Tax
	Updated revenue projections provided	Budget, Finance, Directors
April 21	BOC Pre-meeting – FY2020 Third Quarter Financial Report	Budget and County Manager
April 30	Fire district budget requests due	Fire Districts
May 5	BOC Pre-meeting (Fire District presentations) FY2020 Projections reported	Budget, County Manager and Fire
May 19	BOC Pre-meeting (Education presentations)	Education
May 21	BOC Special Meeting FY2021 Second Pass Budget	Budget, County Manager
June 01	FY21 Recommended Budget made available to Board of Commissioners and made publicly available	County Manager and Budget staff
June 02	Budget Message delivered	Board of Commissioners
June 16	Public Hearing and 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

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 12-05-17; Appendix F)

The County shall prepare, adopt and amend, as necessary, a five-year capital improvement plan detailing capital projects with a cost greater than \$25,000, the estimated total cost, description, and funding source.

The County shall provide for the adequate maintenance and the orderly replacement of the capital plan and equipment from current revenues where possible.

Operating expenditures shall be programmed to include the cost of implementing the capital improvement program and provide all workforce, operating costs, and capital outlay required.

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 Policy

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.

Reserve Policy

(Revised 08-07-12; Appendix C)

The County shall maintain an unallocated fund balance of 15.0 percent of the total General Fund expenditures and transfers to be used for unanticipated emergencies. These funds shall be used to avoid cash flow interruptions, generate interest income, reduce the need for short-term borrowing, and assist in maintaining an investment grade bond rating.

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).

Description	Policy Requirement	Current Status
GF Unallocated Fund Balance	At Least 15%	23.0% (FY20 Estimated)

Investment Policy

(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.

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%	1.02% (FY20 Estimate)
Net direct debt service as a % of Govt't Exp.	Less than 18%	10.45% (FY20 Estimate)
Payout of net direct debt principal	55% min., 65% desired	72.92% (FY20 Estimate)



**Strategic
Focus
Areas
&
Departments**

A New Strategic Plan

In July 2019, under the Buncombe County Board of Commissioners leadership, staff began working on a county-wide strategic plan. Planning sessions involved commissioners, community, and staff. On May 5th, 2020, the Buncombe 2025 Plan was adopted, establishing a new vision for Buncombe County ([Appendix N](#)).

Buncombe County’s vision, values, and focus areas are depicted on the next page.

Business planning with departments began July 17th. Under the One Buncombe, One Vision philosophy, departments will all share the same vision statement and develop mission statements that define their unique purpose. Departments will then move through the refinement of their goals, measures and targets that align with Buncombe County’s Strategic Plan. The timeline for completion is September 30, 2020. In the month of October, departments will form Strategic Focus Area Teams depending on where their goals align. These teams will use their collective resources to move the needle on each of the Focus Areas. By the end of December, Departments will have a fully developed Business Plan that also includes their intended initiatives and an action plan.

This timeline means much of the Buncombe 2025 plan for departments is still under development. Therefore, the following section will highlight each department’s current connection to the strategic plan’s focus areas (below) and applicable goals and, unfortunately, will not include performance measures. Finally, greater detail will be provided regarding the Education function as a whole, rather than specific cost centers, and overviews of non-General Funds will be included.



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.

Governing Body

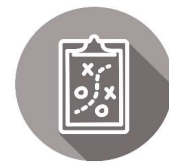
Overview

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 is responsible for Commissioners’ webpage, www.buncombecounty.org/governing/commissioners.

Budget

Governing Body	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	985,711	686,057	661,662	658,690
Operating Expenditures	177,608	146,254	341,871	353,909
Program Support	5,000	4		
TOTAL:	1,168,319	832,314	1,003,533	1,012,599
Revenues:				
Other Taxes	26,757	27,027		
Sales & Services	14,205	2,779	7,000	3,000
County	1,127,357	802,509	996,533	1,009,599
TOTAL:	1,168,319	832,314	1,003,533	1,012,599

Strategic Goals & Objectives



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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,058,609	1,490,284	1,726,870	1,033,971
Operating Expenditures	166,757	261,671	379,343	89,278
Program Support	248,064	144,113	345,765	10,000
TOTAL:	1,473,429	1,896,067	2,451,978	1,133,249
Revenues:				
Intergovernmental	15,000	50,000		
County	1,458,429	1,846,067	2,451,978	1,133,249
TOTAL:	1,473,429	1,896,067	2,451,978	1,133,249

Strategic Goals & Objectives



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, leads the coordination of the annual budget process, 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	765,095	467,505	599,178	659,094
Operating Expenditures	56,306	18,452	35,621	26,476
TOTAL:	821,401	485,957	634,799	685,570
Revenues:				
Sales & Services	238,657	2,051		
County	582,744	483,906	634,799	685,570
TOTAL:	821,401	485,957	634,799	685,570

Strategic Goals & Objectives

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



OPERATIONAL EXCELLENCE



RESOURCES

Community Engagement

Overview

Community Engagement serves as a liaison between the County and community to increase public awareness of and participation in County programs, services and initiatives. Community Engagement supports efforts to increase equity, inclusion and resiliency within Buncombe County and the community.

Budget

Community Engagement	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits		440,753	424,102	325,655
Operating Expenditures		188,882	323,160	240,901
TOTAL:		629,635	747,262	566,556
Revenues:				
County		629,635	747,262	566,556
TOTAL:		629,635	747,262	566,556

Strategic Goals & Objectives

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



RESOURCES

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	795,547	809,179	1,106,910	943,189
Operating Expenditures	1,021,962	1,131,627	1,639,086	1,482,950
TOTAL:	1,817,509	1,940,806	2,745,996	2,426,139
Revenues:				
Sales & Services	349,760	413	305,000	6,907
County	1,467,749	1,940,392	2,440,996	2,419,232
TOTAL:	1,817,509	1,940,806	2,745,996	2,426,139

Finance

Overview

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

Budget

Finance	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,894,319	1,651,250	1,992,541	2,024,442
Operating Expenditures	444,431	559,426	450,175	436,388
TOTAL:	2,338,750	2,210,676	2,442,716	2,460,830
Revenues:				
Intergovernmental	15,500			
Miscellaneous		6,877		
Permits & Fees	350,164			
County	1,973,086	2,203,799	2,442,716	2,460,830
TOTAL:	2,338,750	2,210,676	2,442,716	2,460,830

Strategic Goals & Objectives

- Ensure that policies and practices eliminate barriers to allow for equitable opportunity
- Ensure all decisions promote the County’s financial health and long term interests
 - Review and improve business processes.
 - Standardize and maintain policies and practices.
 - Support initiatives to ensure integrity of data and physical assets.
- Optimize funding and partnerships
 - Leverage public and other funding.



Fleet Services

Overview

Fleet Services provides a full spectrum of services for over 430 County vehicles. Those vehicles serve over 660 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 is acquisition / disposal, preventative maintenance, equipment repair and fleet information and usage analysis.

Budget

Fleet Services	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	498,056	544,582	599,473	674,912
Operating Expenditures	375,773	327,202	538,487	325,085
Capital Outlay				1,369,302
TOTAL:	873,829	871,784	1,137,960	2,369,299
Revenues:				
Miscellaneous	51,863	52,190	50,000	50,000
County	821,966	819,593	1,087,960	2,319,299
TOTAL:	873,829	871,784	1,137,960	2,369,299

Strategic Goals & Objectives

- Reduce greenhouse gas emissions
 - Continue commitment to renewable energy plan.
 - Continue commitment to energy efficiency efforts.



**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 primary throughout sourcing to private engineering and architectural firms. 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	3,169,695	3,082,219	3,301,824	3,337,585
Operating Expenditures	3,743,177	3,685,288	4,102,592	4,439,330
Capital Outlay	43,764		115,000	60,000
TOTAL:	6,956,636	6,767,507	7,519,416	7,836,915
Revenues:				
Intergovernmental	364,488	344,379	355,000	355,000
Miscellaneous		527		
Sales & Services	374,708	418,094	456,555	567,369
County	6,217,441	6,004,508	6,707,861	6,914,546
TOTAL:	6,956,636	6,767,507	7,519,416	7,836,915

Strategic Goals & Objectives

- Reduce greenhouse gas emissions
 - Continue commitment to renewable energy plan.
 - Continue commitment to energy efficiency efforts.



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,050,395	784,960	942,636	1,459,099
Operating Expenditures	124,633	159,368	140,945	296,780
Program Support				3,126
TOTAL:	1,175,028	944,328	1,083,581	1,759,005
Revenues:				
Miscellaneous		3,610		
County	1,175,028	940,719	1,083,581	1,759,005
TOTAL:	1,175,028	944,328	1,083,581	1,759,005

Strategic Goals & Objectives

- Ensure that Buncombe County is a employer of choice in the region
 - Establish a robust training and development program.
 - Ensure a sustainable compensation, recruitment and retention program.



RESOURCES

Information Technology

Overview

The Buncombe County IT Department centrally manages technology solutions in support of County departments and the multi-agency Criminal Justice Information System. 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’s systems, services and data are protected against unauthorized use, disclosure, modification, damage and loss.

Budget

Information Technology	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	5,749,813	6,440,824	7,361,187	7,230,757
Operating Expenditures	5,209,557	5,163,388	6,967,313	5,404,696
TOTAL:	10,959,369	11,604,212	14,328,500	12,635,453
Revenues:				
Sales & Services	88,376	87,784	5,400	5,400
County	10,870,994	11,516,428	14,323,100	12,630,053
TOTAL:	10,959,369	11,604,212	14,328,500	12,635,453

Strategic Goals & Objectives

- Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure
 - Support initiatives to ensure integrity of data and physical data.



OPERATIONAL EXCELLENCE

Internal Audit

Overview

The Buncombe County Internal Audit Department supports the Buncombe County Board of Commissioners, County Management, the external Audit Committee, and citizens 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, and fraud, waste, and abuse prevention and detention.

Budget

Internal Audit	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits		229,789	257,890	267,205
Operating Expenditures		22,066	32,184	76,474
TOTAL:		251,856	290,074	343,679
Revenues:				
County		251,856	290,074	343,679
TOTAL:		251,856	290,074	343,679

Strategic Goals & Objectives

- Foster an internal business culture focused on continuous improvement
 - Review and improve business processes.
- Assure that policies reflect ethical principles
 - Standardize and maintain policies and practices.
- Ensure all decisions promote the County’s financial health and long term interests



OPERATIONAL EXCELLENCE



RESOURCES

Legal & Risk

Overview

Legal and Risk provides legal advice and guidance to the 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 insure compliance with federal and state laws. (New Cost Center, previously Benefits & Risk and Program: Legal)

Budget

Legal And Risk	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits				968,516
Operating Expenditures				236,005
TOTAL:				1,204,521
Revenues:				
County				1,204,521
TOTAL:				1,204,521

Strategic Goals & Objectives

- Foster an internal business culture focused on continuous improvement



**OPERATIONAL
EXCELLENCE**

Parking Services

Overview

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

Budget

Parking Services	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures			290,674	605,667
TOTAL:			290,674	605,667
Revenues:				
Sales & Services			677,172	625,000
County			-386,498	-19,333
TOTAL:			290,674	605,667

Performance Management

Overview

Performance Management serves to partner with all county departments to support the effective use of taxpayer dollars. They accomplish this in many ways from data analysis, research, and process automation to contract/grant support, reporting, and business process improvement. In addition, they build data dashboards for leaders to monitor the daily business, manage projects both small and large, facilitate business and strategic planning, and work throughout the budget cycle to align budgets with departmental and county goals. Performance Management facilitate departments through focused conversations or action planning to become unstuck and help drive a solution forward.

Budget

Performance Management	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	915,264	1,475,133	1,358,857	1,317,912
Operating Expenditures	29,509	47,732	50,692	35,810
Program Support				5,000
TOTAL:	944,773	1,522,865	1,409,549	1,358,722
Revenues:				
County	944,773	1,522,865	1,409,549	1,358,722
TOTAL:	944,773	1,522,865	1,409,549	1,358,722

Strategic Goals & Objectives

- Foster an internal business culture focused on continuous improvement
 - Review and improve business processes.



**OPERATIONAL
EXCELLENCE**

PR & Communications

Overview

PR & Communication plays a key role in how citizens, employees, and the general public perceive Buncombe County Government. This department serves as advisors in marketing, branding, and promotion of services. We also serve as media relations liaisons, develop messages and promotions for services, and provide citizens and employees important governmental information.

Budget

PR & Communications	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits		345,760	360,560	522,911
Operating Expenditures		46,190	73,750	69,531
TOTAL:		391,950	434,310	592,442
Revenues:				
Other Taxes			26,000	26,000
County		391,950	408,310	566,442
TOTAL:		391,950	434,310	592,442

Strategic Goals & Objectives

- Ensure representative and inclusive practices are reflected in decision making
 - Provide opportunities for employee input and feedback.



EQUITY

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,363,652	1,346,128	1,465,001	1,497,325
Operating Expenditures	2,596,750	3,132,561	2,546,225	2,478,113
TOTAL:	3,960,402	4,478,689	4,011,226	3,975,438
Revenues:				
Other Taxes	4,926,463	6,074,375	4,800,000	4,800,000
Permits & Fees	1,468,165	1,465,413	1,470,313	1,390,400
TOTAL:	3,960,402	4,478,689	4,011,226	3,975,438

Strategic Goals & Objectives

- Eliminate deaths as a result of substance abuse
 - Equip county professionals and partners with appropriate and adequate tools and training ([Overdose Mapping](#))



**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. (Previously under the County Manager’s Cost Center.)

Budget

Strategic Partnership Grants	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits				252,131
Operating Expenditures				3,938
Program Support	271,000	1,272,301	1,227,239	1,489,305
TOTAL:	271,000	1,272,301	1,227,239	1,745,374
Revenues:				
County	271,000	1,272,301	1,227,239	1,745,374
TOTAL:	271,000	1,272,301	1,227,239	1,745,374

Strategic Goals & Objectives

- Optimize funding and partnerships
- Increase public engagement opportunities for input on County programs, projects and initiatives



RESOURCES

Sustainability

Overview

The Sustainability Office was established in FY2018 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. (New Cost Center, previously under the County Manager’s Cost Center.)

Budget

Sustainability	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits				130,696
Operating Expenditures				360,057
TOTAL:				490,753
Revenues:				
Miscellaneous				17,576
County				473,177
TOTAL:				490,753

Strategic Goals & Objectives

- Reduce greenhouse gas emissions
 - Continue commitment to renewable energy plan.
 - Continue commitment to energy efficiency efforts.



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	2,316,850	2,612,592	2,828,884	2,826,954
Operating Expenditures	235,125	625,308	652,568	594,199
TOTAL:	2,551,975	3,237,900	3,481,452	3,421,153
Revenues:				
Property Tax		277,653		
County	2,551,975	2,960,247	3,481,452	3,421,153
TOTAL:	2,551,975	3,237,900	3,481,452	3,421,153

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 citizens 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,203,243	1,222,189	1,318,478	1,305,745
Operating Expenditures	690,070	690,425	814,346	780,113
TOTAL:	1,893,313	1,912,614	2,132,824	2,085,858
Revenues:				
Miscellaneous	59,006	60,577	48,700	57,500
Other Taxes	25,355	0		
Permits & Fees		379,805	345,000	270,000
Property Tax	1,774	75,374		
Sales & Services	1,038,874	936,078	915,000	985,375
County	768,304	460,780	824,124	772,983
TOTAL:	1,893,313	1,912,614	2,132,824	2,085,858

Strategic Goals & Objectives

- Ensure that policies and practices eliminate barriers to allow for equitable opportunity
- Foster an internal business culture focused on continuous improvement



EQUITY



OPERATIONAL EXCELLENCE

CJIS

Overview

The Criminal Justice Information System (CJIS) is a multi-agency system that supports Buncombe County, City of Asheville, 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. CJIS is a critical public safety system used by staff 24 hours per day, 365 days per year

Budget

Criminal Justice Information System	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	795,339	735,134	784,511	788,822
Operating Expenditures	473,227	439,535	661,335	512,275
TOTAL:	1,268,566	1,174,669	1,445,846	1,301,097
Revenues:				
Sales & Services	642,620	576,343	685,231	596,004
County	625,946	598,326	760,615	705,093
TOTAL:	1,268,566	1,174,669	1,445,846	1,301,097

Strategic Goals & Objectives

- 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	12,162,638	14,173,840	15,785,766	16,007,952
Operating Expenditures	3,337,029	3,416,016	3,830,217	5,059,290
Capital Outlay			27,000	
TOTAL:	15,499,667	17,589,856	19,642,983	21,067,242
Revenues:				
Intergovernmental	11,400	60,243	259,343	20,500
Sales & Services	3,741,403	3,914,754	3,382,400	3,617,624
County	11,746,864	13,614,859	16,001,240	17,429,118
TOTAL:	15,499,667	17,589,856	19,642,983	21,067,242

Strategic Goals & Objectives

- Reduce jail population and enhance public safety



**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 work force responsive to the needs of its citizens 24 hours per day. Emergency Services includes, Emergency Medical Services (EMS), Fire Marshall’s Office, and 911 operations.

Budget

Emergency Services	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	10,249,742	11,983,580	13,210,422	14,856,768
Operating Expenditures	1,784,860	1,466,686	2,062,798	1,868,186
Program Support	6,810	18,416	12,750	61,850
Capital Outlay				69,617
TOTAL:	12,041,412	13,468,682	15,285,970	16,856,421
Revenues:				
Intergovernmental	376,090	540,953	373,322	292,500
Sales & Services	5,959,350	6,321,284	6,170,324	6,238,645
County	5,705,971	6,606,444	8,742,324	10,325,276
TOTAL:	12,041,412	13,468,682	15,285,970	16,856,421

Strategic Goals & Objectives

- Eliminate deaths as a result of substance abuse
 - Equip County professionals and partners with appropriate and adequate tools training.



RESIDENT WELL-BEING

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	119,808	105,864	123,294	141,080
Operating Expenditures	42,086	216,204	330,296	325,564
TOTAL:	161,893	322,068	453,590	466,644
Revenues:				
Sales & Services	31	13		13
County	161,862	322,055	453,590	466,631
TOTAL:	161,893	322,068	453,590	466,644

Strategic Goals & Objectives

- Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,450,715	1,513,146	1,724,290	1,681,025
Operating Expenditures	91,926	66,173	88,182	91,977
Capital Outlay		31,575		
TOTAL:	1,542,642	1,610,894	1,812,472	1,773,002
Revenues:				
Intergovernmental	773,497	814,990	906,280	849,041
Sales & Services	148,465	155,151	140,000	111,490
County	620,680	640,754	766,192	812,471
TOTAL:	1,542,642	1,610,894	1,812,472	1,773,002

Strategic Goals & Objectives

- Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

JCPC

Overview

Juvenile Crime Prevention Council (JCPC) funding comes from the NC Dept. 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures		13,546	15,500	12,396
TOTAL:		13,546	15,500	12,396
Revenues:				
Intergovernmental		15,500	15,500	15,500
County		-1,954		-3,104
TOTAL:		13,546	15,500	12,396

Strategic Goals & Objectives

- Reduce jail population and enhance public safety



**RESIDENT
WELL-BEING**

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	93,255	96,073	100,064	832,867
Operating Expenditures	803,749	780,147	831,495	1,452,884
Program Support				51,000
TOTAL:	897,005	876,220	931,559	2,336,751
Revenues:				
Sales & Services				60,000
County	897,005	876,220	931,559	2,276,751
TOTAL:	897,005	876,220	931,559	2,336,751

Strategic Goals & Objectives

- Reduce jail population and enhance public safety
 - Increase the number of successful graduates from diversion programs and treatment courts



**RESIDENT
WELL-BEING**

Pre-Trial Release

Overview

Pretrial Release (sometimes known as Pretrial 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 and compiles background information, and provides standardized risk assessments to inform judicial bond decisions. Pretrial Release also provides supervision and monitoring of conditions of release as ordered by the courts.

Budget

Pre-Trial Release	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	996,507	1,021,879	1,006,813	1,055,234
Operating Expenditures	88,838	84,713	85,306	83,466
TOTAL:	1,085,345	1,106,592	1,092,119	1,138,700
Revenues:				
County	1,085,345	1,106,592	1,092,119	1,138,700
TOTAL:	1,085,345	1,106,592	1,092,119	1,138,700

Strategic Goals & Objectives

- Reduce jail population and enhance public safety
 - Reduce length of stay for pretrial population



**RESIDENT
WELL-BEING**

PSTC

Overview

The Public Safety Training Center (PSTC) 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	347,852	416,303	463,764	460,780
Operating Expenditures	252,533	184,508	406,908	196,604
TOTAL:	600,384	600,811	870,672	657,384
Revenues:				
County	600,384	600,811	870,672	657,384
TOTAL:	600,384	600,811	870,672	657,384

Strategic Goals & Objectives

- 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, Gambling Machine & Site Registration and Enforcement, Sheriff's Training, Patrol, Criminal Investigations, Communications Center, Metropolitan Enforcement Group, Senior Citizens Reassurance Program, Crime Prevention, Victim Assistance, School Resource, Animal Control, and Crimestoppers.

Budget

Sheriff's Office	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	19,559,738	17,486,038	19,521,292	20,287,778
Operating Expenditures	1,906,636	1,879,777	2,187,726	2,190,493
Program Support	5,700	5,700	5,700	5,700
TOTAL:	21,472,074	19,371,515	21,714,718	22,483,971
Revenues:				
Intergovernmental	479,745	732,071	660,069	654,181
Miscellaneous		66		
Sales & Services	460,879	459,264	480,000	466,000
County	20,531,449	18,180,113	20,574,649	21,363,790
TOTAL:	21,472,074	19,371,515	21,714,718	22,483,971

Strategic Goals & Objectives

- Reduce jail population and enhance public safety
 - Reduce crime rate, including violent and property crimes, within the County's jurisdiction



**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. Behavioral Health takes a holistic approach to ensure robust behavioral health services 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	370,093	769,224	15,297	
Program Support	600,000	600,000	1,574,318	816,478
TOTAL:	970,093	1,369,224	1,589,615	816,478
Revenues:				
County	970,093	1,369,224	1,589,615	816,478
TOTAL:	970,093	1,369,224	1,589,615	816,478

Strategic Goals & Objectives

- Eliminate deaths as a result of substance abuse
- Ensure that policies and practices eliminate barriers to allow for equitable opportunity



RESIDENT WELL-BEING



EQUITY

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 and 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	40,585,721	39,110,284	41,312,776	41,717,922
Operating Expenditures	9,551,702	5,938,321	6,341,974	5,720,558
Program Support	1,492,949	6,072,277	6,202,805	5,750,147
TOTAL:	51,630,373	51,120,882	53,857,555	53,188,627
Revenues:				
Intergovernmental	29,034,852	31,128,005	29,520,337	29,292,226
Miscellaneous	15,406	81,486		
Sales & Services	57,340	54,499	110,000	16,100
County	22,522,775	19,856,898	24,227,218	23,880,301
TOTAL:	51,630,373	51,120,882	53,857,555	53,188,627

Strategic Goals & Objectives

- Increase kindergarten readiness
- Protect older residents’ ability to age in place
- Increase median household income to North Carolina benchmark
- Eliminate deaths as a result of substance abuse
- Ensure that policies and practices eliminate barriers to allow for equitable opportunity



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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Program Support	9,248,613	8,744,032	8,988,766	8,576,379
TOTAL:	9,248,613	8,744,032	8,988,766	8,576,379
Revenues:				
Intergovernmental	5,290,522	4,883,256	5,477,035	4,624,626
County	3,958,091	3,860,776	3,511,731	3,951,753
TOTAL:	9,248,613	8,744,032	8,988,766	8,576,379

Veterans Service

Overview

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

Budget

Veterans Service	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	395,300	344,326	376,633	390,245
Operating Expenditures	18,953	8,358	15,383	15,814
Program Support			100	
TOTAL:	414,253	352,685	392,116	406,059
Revenues:				
Intergovernmental	2,175	2,216		
County	412,078	350,468	392,116	406,059
TOTAL:	414,253	352,685	392,116	406,059

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 NC laws that safeguard people, animals, and the health of the environment.

Budget

Public Health	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	10,592,447	11,087,808	12,774,530	12,926,037
Operating Expenditures	5,525,041	5,786,342	5,824,854	5,711,490
Program Support	36,179	2,759,931	2,976,625	2,918,950
TOTAL:	16,153,667	19,634,081	21,576,009	21,556,477
Revenues:				
Interfund Transfers		14,519	60,000	10,000
Intergovernmental	4,351,886	4,529,246	5,541,770	5,605,826
Miscellaneous	5,638	11,257		
Sales & Services	1,145,686	1,138,944	707,057	1,260,941
County	10,650,457	13,940,115	15,267,182	14,679,710
TOTAL:	16,153,667	19,634,081	21,576,009	21,556,477

Strategic Goals & Objectives

- Protect older residents’ ability to age in place
- Eliminate deaths as a result of substance abuse
- Ensure that policies and practices eliminate barriers to allow for equitable opportunity



Animal Services

Overview

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

Budget

Animal Services	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	1,238,652	1,180,574	1,230,042	1,499,526
TOTAL:	1,238,652	1,180,574	1,230,042	1,499,526
Revenues:				
County	1,238,652	1,180,574	1,230,042	1,499,526
TOTAL:	1,238,652	1,180,574	1,230,042	1,499,526

Cooperative Extension

Overview

Through workshops, consultations, Web sites, short courses, demonstration projects, tours, publications and more, Cooperative Extension delivers reliable information addressing high-priority local needs in five areas:

- 1) Enhancing agricultural, forest, and food systems,
- 2) Conserving and improving the environment and natural resources,
- 3) Building quality communities,
- 4) Strengthening and sustaining families,
- 5) Developing responsible youth.

Budget

Cooperative Extension	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	5,970			2,227
Operating Expenditures	333,602	401,884	462,920	453,693
TOTAL:	339,571	401,884	462,920	455,920
Revenues:				
Miscellaneous		6,255		3,500
Sales & Services	8,878	8,143	3,500	3,000
County	330,693	387,486	459,420	449,420
TOTAL:	339,571	401,884	462,920	455,920

Strategic Goals & Objectives

- Preserve farmland and environmentally sensitive tracts of land
 - 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.



**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 \$20.60/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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	4,568		45,000	
Program Support	3,162,113	1,388,878	3,417,039	2,061,333
TOTAL:	3,166,681	1,388,878	3,462,039	2,061,333
Revenues:				
Miscellaneous County	3,166,681	1,388,878	350,000	2,061,333
TOTAL:	3,166,681	1,388,878	3,462,039	2,061,333

Strategic Goals & Objectives

- Increase median household income to North Carolina benchmark
 - Increase average wage for incentivized projects by Buncombe County.
 - Increase number of certified apprenticeships slots offered throughout Buncombe County.
- Increase total employment in region’s targeted industries
 - 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.



Permits & Inspections

Overview

Promote our citizen’s 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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	2,029,793	2,088,237	2,251,251	2,272,750
Operating Expenditures	248,987	212,036	226,231	196,648
TOTAL:	2,278,781	2,300,273	2,477,482	2,469,398
Revenues:				
Intergovernmental		784		
Permits & Fees	2,702,365	2,885,516	2,539,844	2,463,600
Sales & Services	12,402	14,517	15,259	13,005
County	-435,986	-600,544	-77,621	-7,207
TOTAL:	2,278,781	2,300,273	2,477,482	2,469,398

Strategic Goals & Objectives

- Reduce greenhouse gas emissions
 - Continue commitment to renewable energy plan.
 - Continue commitment to energy efficiency efforts.



**ENVIRONMENTAL
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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.

Budget

Planning	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	2,442,346	1,952,715	1,936,769	1,948,622
Operating Expenditures	435,512	239,408	224,663	185,564
Program Support				4,174
TOTAL:	2,877,858	2,192,123	2,161,432	2,138,360
Revenues:				
Sales & Services	498,975	624,454	423,900	428,015
County	2,378,883	1,567,670	1,737,532	1,710,345
TOTAL:	2,877,858	2,192,123	2,161,432	2,138,360

Strategic Goals & Objectives

- Preserve farmland and environmentally sensitive tracts of land
 - Encourage growth and development activities in areas where appropriate infrastructure is available.
 - Increase conservation efforts.
- Increase access to public transportation, including public transit and paratransit services
 - Include a public transportation analysis as part of the comprehensive plan.



**ENVIRONMENTAL
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STEWARDSHIP**



**RESIDENT
WELL-BEING**

Soil & Water Conservation

Overview

N.C. General Statute 139 authorizes Soil and Water Conservation Districts in North Carolina to carry out programs that protect soil and water resources. The Soil and Water Conservation District, 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. Essentially, the SWCD “helps people help the land”.

Budget

Soil Conservation	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	446,613	475,267	502,226	488,247
Operating Expenditures	47,661	48,590	98,519	73,534
TOTAL:	494,274	523,857	600,745	561,781
Revenues:				
Intergovernmental	30,150	30,420	30,420	30,420
Miscellaneous			500	800
Sales & Services	14,291	18,053	24,500	24,500
County	449,834	475,383	545,325	506,061
TOTAL:	494,274	523,857	600,745	561,781

Strategic Goals & Objectives

- Preserve farmland and environmentally sensitive tracts of land
 - Encourage growth and development activities in areas where appropriate infrastructure is available.
 - Increase conservation efforts.



**ENVIRONMENTAL
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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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	3,742,638	4,112,687	4,483,164	4,595,395
Operating Expenditures	1,369,761	1,383,088	1,605,587	1,780,324
TOTAL:	5,112,399	5,495,775	6,088,751	6,375,719
Revenues:				
Intergovernmental	217,454	229,459	216,823	227,666
Sales & Services	232,438	223,220	222,500	112,000
County	4,662,506	5,043,096	5,649,428	6,036,053
TOTAL:	5,112,399	5,495,775	6,088,751	6,375,719

Strategic Goals & Objectives

- Increase kindergarten readiness
 - Increase the percentage of kindergarteners entering public school who demonstrate proficiency.
 - Increase the percent of children ages 0-5 served by high-quality licensed care.
- Expand and maintain cultural and recreational assets
 - 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.



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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 resource through the development of greenways and the procurement of open spaces.

Budget

Parks, Greenways & Recreation	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,117,150	1,183,955	1,231,616	1,177,264
Operating Expenditures	483,332	464,851	790,495	728,731
Program Support	83,418	93,855	100,000	100,000
TOTAL:	1,683,900	1,742,662	2,122,111	2,005,995
Revenues:				
Miscellaneous	2,163	852	18,300	
Sales & Services	181,080	190,964	178,280	116,580
County	1,500,656	1,550,846	1,925,531	1,889,415
TOTAL:	1,683,900	1,742,662	2,122,111	2,005,995

Strategic Goals & Objectives

- Expand and maintain cultural and recreational assets
 - 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.



RESIDENT WELL-BEING

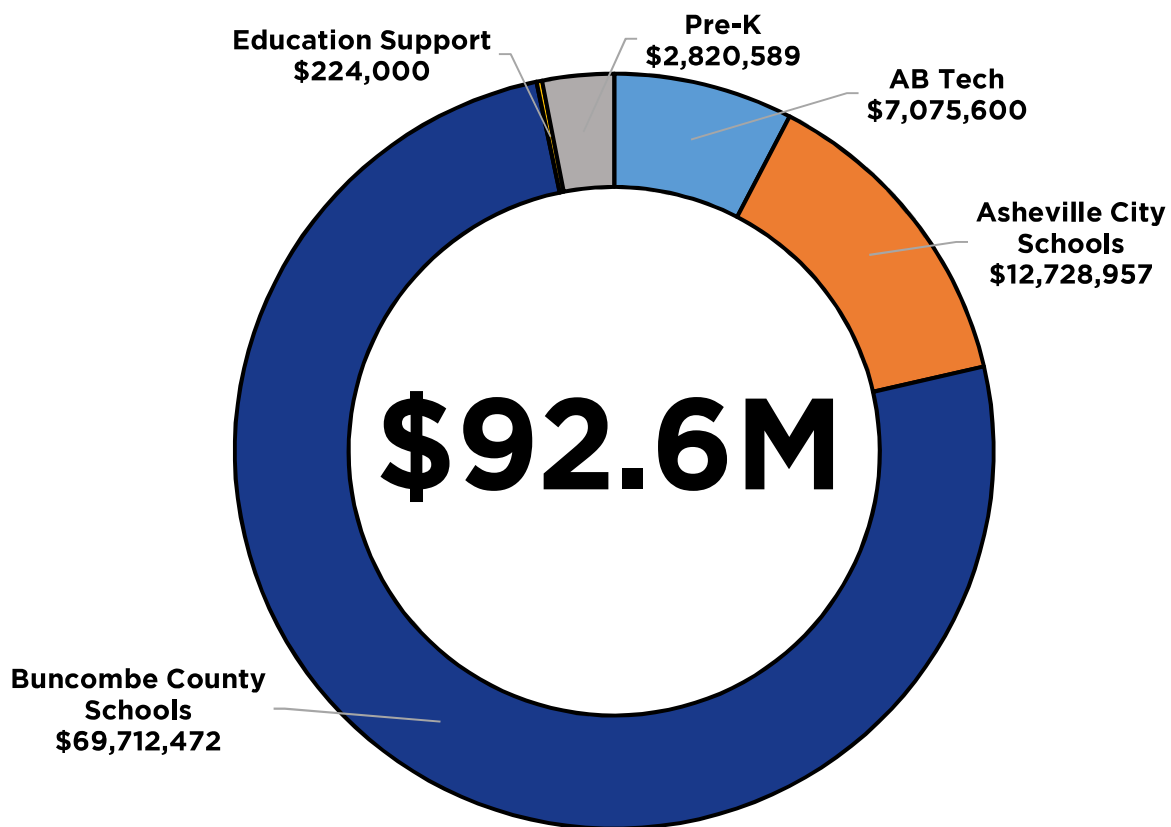
Education

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 \$92,561,618 which is 29.5% 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 the 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 entire school 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



General Fund Education Appropriation FY2012-2021

Fiscal Year	City Schools	County Schools	A-B Tech	Early Childhood Education	Child Care Centers	Education Support	Education Total	Increase (Decrease)
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%)
2013	\$9,134,788	\$56,923,484	\$8,063,999				\$74,122,271	0.79%
2012	\$8,565,157	\$56,914,925	\$8,063,999				\$73,544,081	4.94%

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 has slowly decreased since 2015.

*No Final ADM was available. "Best 1 of 2 ADM" was used and is the number used by the State for funding.

K-12 Average Daily Membership (ADM)

Fiscal Year	Final ADM	Increase (Decrease)
2020*	28,033	1.05%
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%
2013	29,451	0.73%
2012	29,238	0.43%
2011	29,113	0.50%

Strategic Goals & Objectives

- Increase kindergarten readiness
 - 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.
- Increase third grade literacy rates, especially among underperforming students
 - Strengthen relationships among educational partners.
 - Reduce racial disparities in student achievement.
- Improve college and career readiness
 - 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).



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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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	34,669	66,029	18,450	18,450
Operating Expenditures	3,293,530	3,547,013	3,887,249	4,435,107
Capital Outlay	117,268	403,883	866,817	786,412
Transfers and Other Financing	65,850	65,850	65,850	
TOTAL:	3,511,317	4,082,775	4,838,366	5,239,969
Revenues:				
Interfund Transfers	1,539,655	1,641,248	1,763,841	1,380,444
Intergovernmental	1,948,377	2,259,469	3,028,964	3,833,156
Miscellaneous	23,285	74,849	45,561	26,369
Appropriated Fund Balance		107,210		
TOTAL:	3,511,317	4,082,775	4,838,366	5,239,969

Strategic Goals & Objectives

- Increase access to public transit and paratransit services
 - Increase ridership through community outreach campaigns.
 - Include a public transportation analysis as part of the comprehensive plan.



**RESIDENT
WELL-BEING**

Fire 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.

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

Volunteer Fire Districts	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	60,664	4,771	69,248	69,449
Program Support	26,606,074	29,216,101	32,246,209	32,269,421
Contingency			2,700,000	2,700,000
TOTAL:	26,666,737	29,220,872	35,015,457	35,038,870
Revenues:				
Property Tax	20,442,791	22,703,556	26,852,916	27,593,859
Local Option Sales Tax	6,223,948	6,517,316	8,162,541	7,445,011
TOTAL:	26,666,739	29,220,872	35,015,457	35,038,870

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 an distribution amount.

Budget

911 Operations	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	595,063	742,448	857,000	1,193,375
TOTAL:	595,063	742,448	857,000	1,193,375
Revenues:				
Intergovernmental	998,463	717,022	24,984	551,980
Investment Earnings	23,091	43,775	10,000	
Appropriated Fund Balance			822,016	641,395
TOTAL:	1,021,553	760,796	857,000	1,193,375

Occupancy Tax Fund

Overview

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

With the COVID-19 pandemic expected to continue to decrease tourism, this budget for Occupancy Tax Fund has dropped substantially for FY2021.

Budget

Occupancy Tax	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	23,324,431	25,296,755	27,000,000	18,000,000
TOTAL:	23,324,431	25,296,755	27,000,000	18,000,000
Revenues:				
Other Taxes	23,324,277	25,296,909	27,000,000	18,000,000
TOTAL:	23,324,277	25,296,909	27,000,000	18,000,000

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	3,500		128,082	56,511
Transfers and Other Financing	196,050	196,050	142,230	24,802
TOTAL:	199,550	196,050	270,312	81,313
Revenues:				
Permits & Fees	143,702	139,932	151,695	78,008
Investment Earnings	1,514	3,189	3,305	3,305
Appropriated Fund Balance			115,312	
TOTAL:	145,216	143,121	270,312	81,313

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Operating Expenditures	158,402	311,031	492,058	528,489
Capital Outlay		128,996	100,000	
TOTAL:	158,402	440,027	592,058	528,489
Revenues:				
Intergovernmental	425			
Miscellaneous		33,300		
Forfeitures	284,311	322,929	592,058	528,489
Investment Earnings	5,686	12,570		
TOTAL:	290,422	368,799	592,058	528,489

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Debt Service	562,848	659,450	640,950	745,200
TOTAL:	562,848	659,450	640,950	745,200
Revenues:				
Interfund Transfers	20,837	132,991		
Intergovernmental	10,447	228,759		
Property Tax	491,248	302,201	640,950	745,200
TOTAL:	522,532	663,951	640,950	745,200

Reappraisal Reserve Fund

Overview

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

With the COVID-19 pandemic, Buncombe County continues to discuss the merits of following the cycle or delaying to assist the taxpayer burden of overall property value growth from the last assessment in 2017.

Budget

Reappraisal Reserve	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits			75,000	60,668
Operating Expenditures			815,000	386,907
TOTAL:			890,000	447,575
Revenues:				
Interfund Transfers		726,666	163,334	63,333
Appropriated Fund Balance			726,666	384,242
TOTAL:		726,666	890,000	447,575

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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	1,855,043	2,476,472	2,796,925	3,367,108
Operating Expenditures	3,578,118	4,212,085	6,151,192	5,821,474
Capital Outlay		680,866	393,436	775,000
Debt Service	332,805	328,050	333,050	
Transfers and Other Financing	2,809,679	11,937		55,000
TOTAL:	8,575,646	7,709,410	9,674,603	10,018,582
Revenues:				
Miscellaneous	137,267	134,498	100,000	137,256
Other Taxes	631,262	578,909	518,000	581,245
Permits & Fees	26,226	18,994	22,400	18,994
Investment Earnings	228,152	291,168	15,824	291,168
Sales & Services	8,168,949	9,105,185	8,813,950	8,864,919
Appropriated Fund Balance			204,429	125,000
TOTAL:	9,191,857	10,128,755	9,674,603	10,018,582

Strategic Goals & Objectives

- Reduce greenhouse gas emissions
 - Continue commitment to renewable energy plan.
 - Continue commitment to energy efficiency efforts.



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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	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	99,158	138,978	228,151	121,207
Operating Expenditures	417,903	291,040	333,941	252,290
Capital Outlay			189,000	
Transfers and Other Financing				13,000
Contingency			50,817	50,817
TOTAL:	517,061	430,017	801,909	437,314
Revenues:				
Investment Earnings	6,440	10,847		3,000
Sales & Services	512,433	568,978	358,713	422,750
Appropriated Fund Balance			443,196	11,564
TOTAL:	518,873	579,825	801,909	437,314

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, dental and 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. In FY2021, it is anticipated that the Internal Service Fund will receive \$36,416,299 from charges.

Budget

Internal Service Fund	FY2018 Actuals	FY2019 Actuals	FY2020 Amended	FY2021 Budget
Expenditures:				
Salaries And Benefits	793,755	942,457	494,074	419,013
Operating Expenditures	30,203,459	32,628,503	38,412,215	38,950,860
Program Support	186			
Transfers and Other Financing		1,863,907	1,000,000	1,500,000
TOTAL:	30,997,400	35,434,867	39,906,289	40,869,873
Revenues:				
Sales & Services	35,036,938	35,747,064	37,671,289	36,416,299
Appropriated Fund Balance			2,235,000	4,453,574
TOTAL:	35,036,938	35,747,064	39,906,289	40,869,873



**Capital
Improvement
Plan**

The seal of Buncombe County, North Carolina, is a circular emblem. It features a central figure, likely a person or a symbol, surrounded by the text "BUNCOMBE COUNTY" at the top and "NORTH CAROLINA" at the bottom. The seal is rendered in a light gray color.

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 \$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.

The Buncombe County Capital Improvement Plan (CIP) is 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. 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?

First, there are two methods of payment for capital projects that affect the budget differently. *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.

Second, the two types of funds, annual and multi-year, help organize capital expenditures. Annual funds are for projects or expenditures that can be completed within one year, like the purchase of equipment. Multi-year funds are for projects or expenditures that extend beyond one year, such as a large construction project.

For FY2021, Buncombe County plans on starting \$5,009,597 worth of projects in the Capital Projects Fund, plus \$334,000 in Greenways, and \$155,000 in the Solid Waste Capital Fund.

Additionally, in the annual funds, \$1,498,919 was set aside for equipment and maintenance, including \$1,369,303 for vehicles, and \$775,000 for Solid Waste-related equipment. Unlike the equipment, the vehicles will be debt financed.

Lastly, the COVID-19 pandemic’s impact on revenues caused a resorting of priorities. Five projects, originally pay-as-you-go for FY2021, were tabled to FY2022. One project was able to be appended to an existing FY2020 project and the existing pay-as-you-go projects in FY2022 were pushed to FY2023.

Fund	Pay-As-You-Go (Current Year Funds)	Debt-Financed (Current Year Funds)	Debt-Financed (Future Payments)
General (Annual Fund)	\$129,617	\$138,549 (Principal & Interest on New Vehicles)	
Capital Projects (Multi-Year Fund)	\$334,000		\$5,009,597
Solid Waste (Annual Fund)	\$775,000		
Solid Waste Capital Projects (Multi-Year Fund)	\$155,000		

CIP Process

Date	Activity
9/8/19	Opening Date for Capital Project Requests
11/21/19	Last day for Departments to Submit
12/19/19	Initial Capital Review Team Meeting (Round 1)
12/31/19	Development of Round 2 Criteria by Review Team
1/9-27/20	Dept. Presentations of Request to Team
2/11/20	Capital Review Team Recommendations
3/20/20	Recommendations Presented to County Manager
4/16/20	Capital Review Team to assess CIP Schedule (Post-COVID-19 Pandemic)

Criteria

Round 1 Criteria:

- Project Requirements (Compliance, Mandated)
- Strategic Alignment
- Value to Citizens

Round 2 Criteria:

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

On the next two pages is the CIP Plan.

See also [Appendix L](#) in the Supplement Section for the full Capital Improvement Plan, which explains more about the committee, scoring, and individual projects, including descriptions.



Buncombe County Capital Improvement Plan (FY2021 - 2025)

Department/Project	FY21	FY22	FY23	FY24	FY25	Future FY	Funding Source
Elections							
Elections Complex			\$ 3,850,000				Debt Finance
Emergency Services							
EMS Base Construction		\$ 1,200,000					Debt Finance
VHF Radio System				\$ 600,000			Pay-Go
General Services							
BAS system for Detention Center		\$ 164,200					Pay-Go
Courthouse Repairs	\$ 596,239						Debt Finance
Jail Repairs	\$ 786,358						Debt Finance
New Fleet Services Complex	\$ 3,500,000						Debt Finance
Governing Body							
I-26 Infrastructure Project - Multimodal Design Elements						\$ 1,000,000	Debt Finance
HHS							
Mobile BCHHS Unit			\$ 100,000				Debt Finance
Planning							
Buncombe County Comprehensive Plan		\$ 400,000					Pay-Go
Recreation Services							
Accessible Boat Launch at Lake Julian Park		\$ 40,000					Pay-Go
Lake Julian Bathroom Additions			\$ 674,160				Debt Finance
Lake Julian Paddle Boat Replacement		\$ 88,000					Pay-Go
New Restroom Facility for Sports Park			\$ 159,000				Pay-Go
Owen Park Playground Upgrade		\$ 125,249					Pay-Go
Soccer Complex Improvements			\$ 165,540				Pay-Go
Sheriff's Office							
Leicester Crossing Buildout	\$ 127,000						Debt Finance
Capital Projects Fund TOTAL	\$ 5,009,597	\$ 2,017,449	\$ 4,948,700	\$ 600,000	\$ -	\$ 1,000,000	
Solid Waste							
Landfill Engineering Cell 7 Design & Permitting	\$55,000						Enterprise
Landfill Engineering Cell 7 MSW Construction		\$11,750,000					Enterprise
Landfill Gas Utilization Study	\$100,000						Enterprise
Landfill Phase 6B Construction and Demolition		\$1,400,000					Enterprise
Solid Waste Enterprise Fund TOTAL	\$ 155,000	\$ 13,150,000	\$ -	\$ -	\$ -	\$ -	

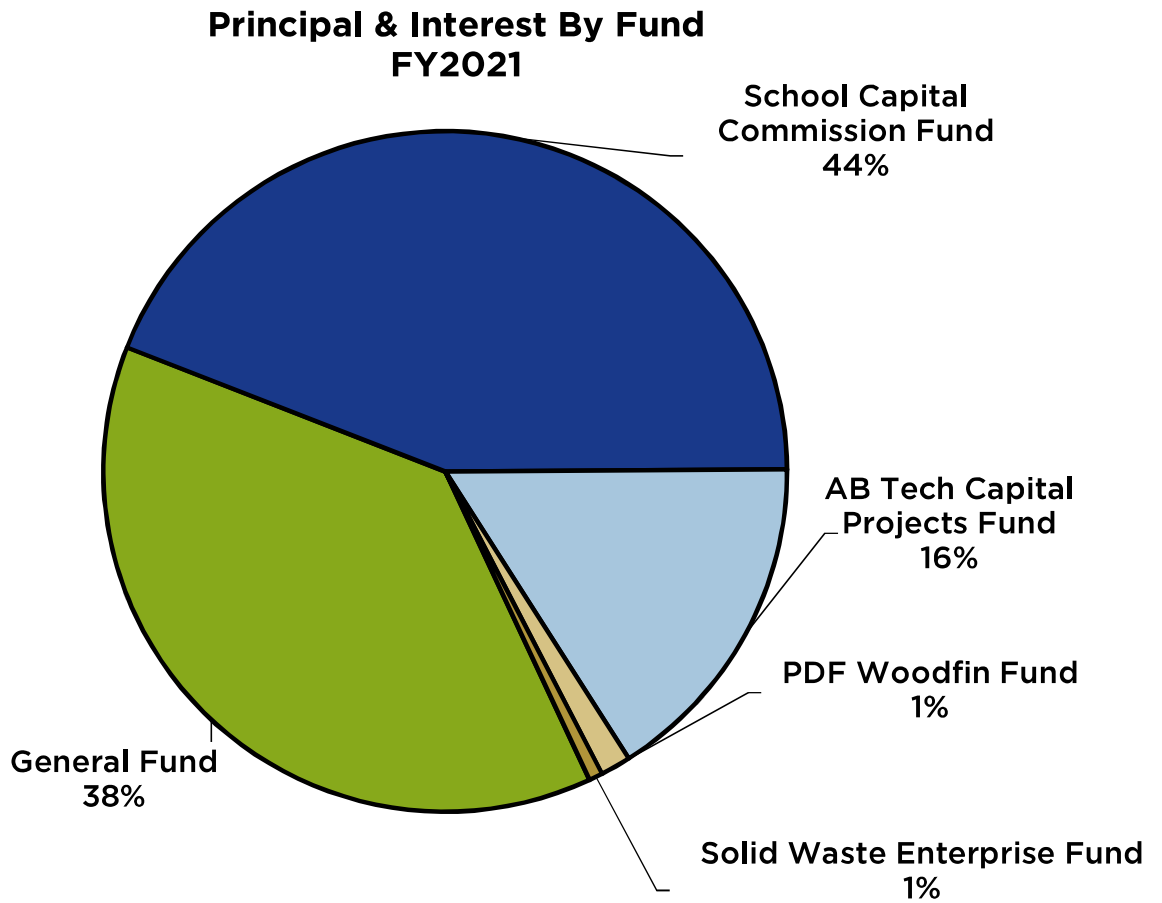
Buncombe County Capital Improvement Plan (FY2021 - 2025)

Greenways	FY21	FY22	FY23	FY24	FY25	Future FY	Funding Source
Woodfin Greenway		\$ 530,000	\$ 320,000	\$ 30,000			Pay-Go
Enka Heritage Greenway	\$ 200,000	\$ 200,000	\$ -				Pay-Go
Black Mountain Greenway	\$ 134,000						Pay-Go
Hominy Creek Greenway						\$ 80,000	Pay-Go
Orchard Street Park		\$ 150,000	\$ 150,000				Pay-Go
Sidewalks		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		Pay-Go
Future Greenways			\$ 425,000	\$ 425,000	\$ 425,000		Pay-Go
Greenways TOTAL	\$ 334,000	\$ 905,000	\$ 920,000	\$ 480,000	\$ 450,000	\$ 80,000	



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. The following schedules detail FY2021 debt service requirements by fund and function, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP).



Debt Service Schedule By Fund FY2021

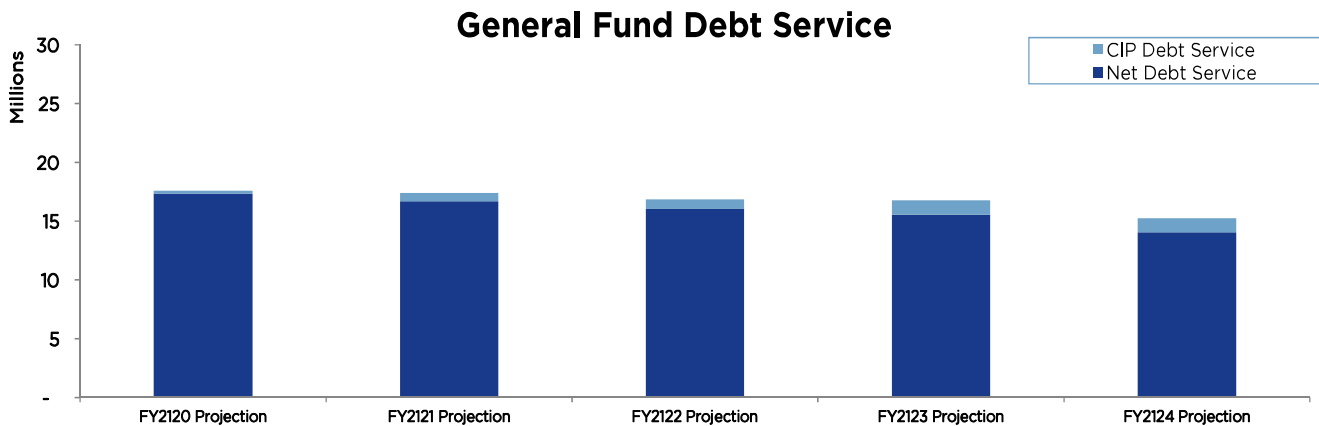
Fund Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2020	FY 2021 Debt Service Requirement		
				Principal	Interest	Total
General Fund						
LOBS 2012A (partial refunding)	Installment	\$ 59,404,246	\$ 10,685,647	\$ 3,911,796	\$ 523,519	\$ 4,435,315
LOBS 2014A	Installment	2,373,946	1,600,083	144,317	80,004	224,321
LOBS 2014B	Installment	28,725,000	21,920,000	1,210,000	954,001	2,164,001
CTS 2014	Revolving Loan	1,964,204	1,523,525	101,568	-	101,568
LOBS 2015	Installment	72,476,280	55,591,543	3,722,737	2,734,230	6,456,967
2019 Financing	Installment	1,675,000	1,675,000	324,000	30,182	354,182
LOBS 2020A	Installment	34,815,594	34,815,594	3,192,642	1,558,103	4,750,745
LOBS 2020B	Installment	26,119,845	26,119,845	424,480	559,886	984,366
Total General Fund		\$ 227,554,115	\$ 153,931,236	\$ 13,031,540	\$ 6,439,925	\$ 19,471,465
School Capital Commission Fund						
GO 2009B	General Obligation	\$ 5,685,000	\$ 1,350,000	\$ 473,000	\$ 5,918	\$ 478,918
GO 2012	General Obligation	31,432,928	13,927,205	2,321,201	217,032	2,538,233
LOBS 2010C	Installment	3,800,000	1,226,292	260,000	237,150	497,150
LOBS 2014A	Installment	69,617,359	46,977,046	5,483,588	2,348,852	7,832,440
LOBS 2015	Installment	47,897,039	35,328,050	2,724,769	1,740,542	4,465,311
LOBS 2018	Installment	54,730,000	49,260,000	2,735,000	2,246,363	4,981,363
LOBS 2020A	Installment	19,525,000	19,525,000	980,000	828,200	1,808,200
Total School Capital Commission Fund		\$ 232,687,326	\$ 167,593,594	\$ 14,977,558	\$ 7,624,057	\$ 22,601,615
AB Tech Capital Projects Fund						
GO 2012	General Obligation	\$ 1,067,073	\$ 472,796	\$ 78,799	\$ 7,368	\$ 86,167
LOBS 2012A (partial refunding)	Installment	12,440,754	1,904,353	638,204	92,881	731,085
LOBS 2014A	Installment	68,313,694	50,292,870	3,837,095	2,514,643	6,351,738
LOBS 2015	Installment	6,261,681	4,670,409	312,494	229,729	542,223
LOBS 2020A	Installment	2,154,406	2,154,406	217,358	98,547	315,905
LOBS 2020B	Installment	6,115,155	6,115,155	100,520	131,645	232,165
Total AB Tech Capital Projects Fund		\$ 96,352,763	\$ 65,609,988	\$ 5,184,470	\$ 3,074,813	\$ 8,259,283
PDF Woodfin Downtown Fund						
LOBS 2014A	Installment	\$ 11,285,000	\$ 10,880,000	\$ 235,000	\$ 505,200	\$ 740,200
Total PDF Woodfin Downtown Fund		\$ 11,285,000	\$ 10,880,000	\$ 235,000	\$ 505,200	\$ 740,200
Solid Waste Enterprise Fund						
ARRA 2012	Installment	\$ 1,500,000	\$ 825,000	\$ 75,000	\$ -	\$ 75,000
LOBS 2012A (partial refunding)	Installment	1,985,000	475,000	230,000	23,350	253,350
Total Solid Waste Enterprise Fund		\$ 3,485,000	\$ 1,300,000	\$ 305,000	\$ 23,350	\$ 328,350
TOTAL DEBT SERVICE		\$ 571,364,204	\$ 399,314,818	\$ 33,733,568	\$ 17,667,345	\$ 51,400,913

Buncombe County General Fund Debt Service Projections FY 2021 - 2025

	FY2021	FY2022	FY2023	FY2024	FY2025
Current Debt Service:					
Principal	13,031,540	12,978,466	12,891,657	12,973,441	11,943,382
Interest	6,439,925	5,845,869	5,260,279	4,683,355	4,182,541
Charges					
Total Current Debt Service*	19,471,465	18,824,335	18,151,936	17,656,796	16,125,923
Capital Improvement Projects (CIP):					
<i>FY2021 Projects:</i>					
Sheriff's Vehicles*	114,995	229,990	229,990	229,990	229,990
EMS Vehicles*	37,408	74,817	74,817	74,817	74,817
Courthouse Repairs+	11,774	47,699	46,805	45,910	45,016
Jail Repairs+	15,529	62,909	61,729	60,550	59,370
Fleet Services Complex+	69,116	280,000	274,750	269,500	264,250
Leicester Crossing Buildout	14,468	58,611	58,594	58,576	58,559
<i>FY2022 Projects:</i>					
EMS Base Construction		+	108,000	105,600	103,200
<i>FY2023 Projects:</i>					
Elections Complex			+	346,500	338,800
Mobile BCHHS Unit			+	24,000	23,200
Lake Julian Bathroom Additions			+	60,674	59,326
Total Debt Service with CIP	19,734,755	19,578,361	19,006,621	18,932,913	17,382,451
Debt Service Adjustments:					
BAB Subsidy Payments	(400,500)	(400,500)	(400,500)	(400,500)	(351,518)
GE Rental Income	(1,056,922)	(1,056,922)	(1,056,922)	(1,056,922)	(1,056,922)
HS Drawdown for Campus Expansion	(662,927)	(662,927)	(662,927)	(662,927)	(662,927)
Total Debt Service Adjustments	(2,120,349)	(2,120,349)	(2,120,349)	(2,120,349)	(2,071,367)
Adjusted Debt Service (Net Debt) with CIP	17,614,406	17,458,012	16,886,272	16,812,564	15,311,084

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.

*With mid-year agreement expected, only 1/2 of annual debt payment in FY2021.
 +First year is issuance cost only. In some cases, not yet determined.



Debt Policy

The Buncombe County debt policy establishes parameters for issuing and managing debt to meet capital needs for essential county services to citizens. 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

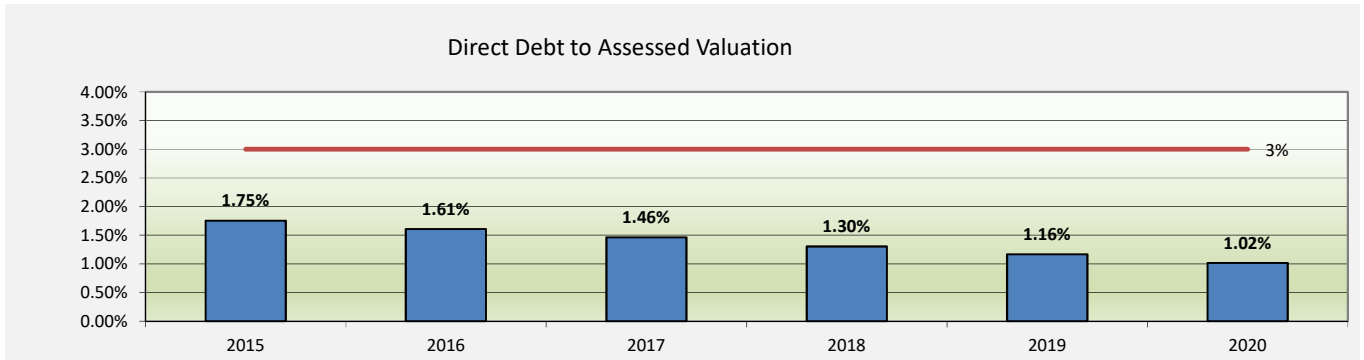
Buncombe County, North Carolina
 LEGAL DEBT MARGIN
 June 30, 2020 (Unaudited)

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 39,338,386,605</u>
Debt limit- Eight Percent (8%) of assessed value	<u>3,147,070,928</u>
Gross debt:	
Total general obligation debt	15,750,000
Installment Purchase Agreements	<u>383,564,817</u>
Total amount of debt applicable to debt limit (net debt)	<u>399,314,817</u>
Legal debt margin	<u>\$ 2,747,756,111</u>
Percentage of total debt outstanding to legal debt limit	12.69%

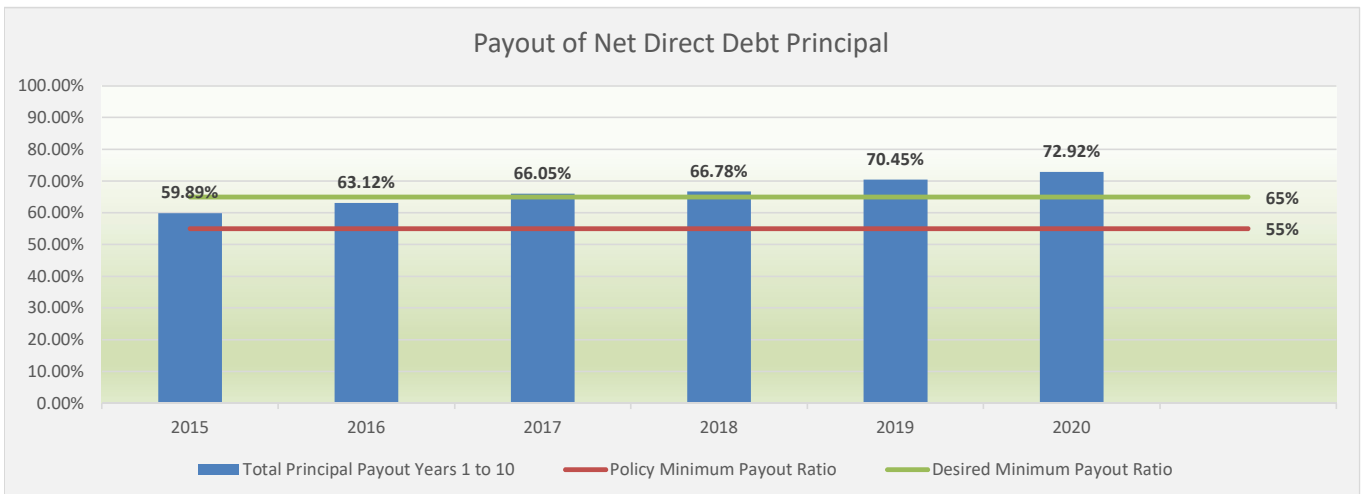
Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 39,338,386,605</u>
Direct Debt limit- Three Percent (3%) of assessed value	<u>1,180,151,598</u>
Gross debt:	
Total general obligation debt	15,750,000
Installment Purchase Agreements	<u>382,264,817</u>
Total amount of debt applicable to debt limit (net debt)	<u>398,014,817</u>
Legal debt margin	<u>\$ 782,136,781</u>
Percentage of bonded debt outstanding to legal debt limit	<u>33.73%</u>

**DEBT POLICY RATIOS
JUNE 30, 2020**

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
2015	\$ 30,124,000	\$ 476,152,000	\$ 506,276,000	\$ 28,877,723,000	1.75%	3%
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%

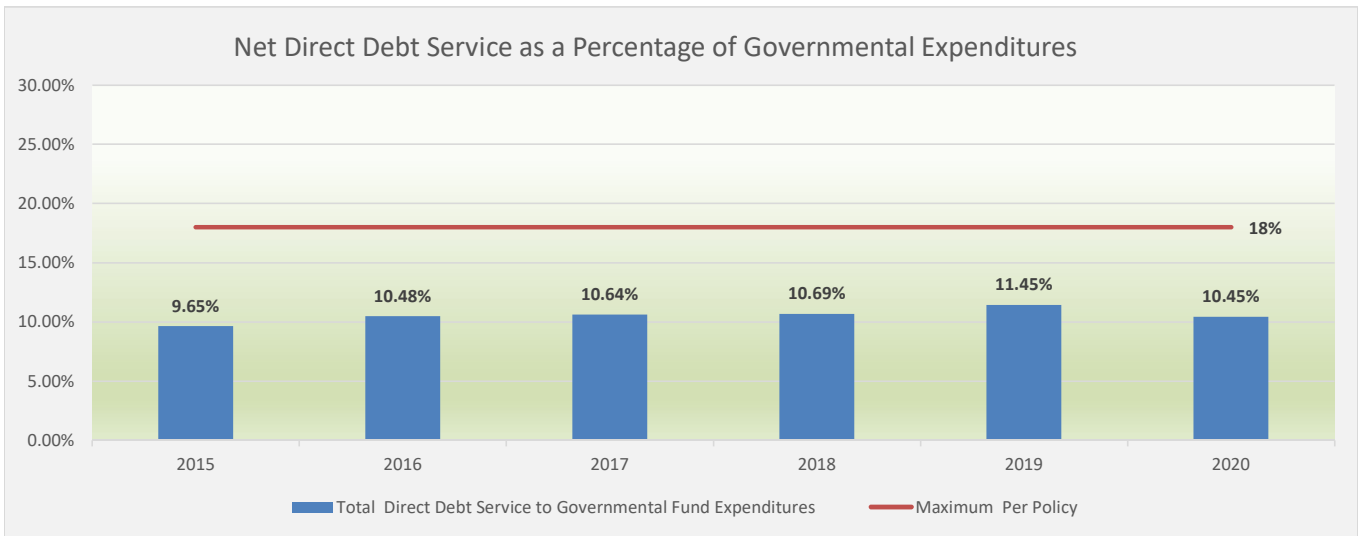


At June 30	Total Principal Payout Years 1 to 10	Total Principal Outstanding	Total Principal Payout Years 1 to 10	Policy Minimum Payout Ratio	Desired Minimum Payout Ratio
2015	274,103,450	457,678,450	59.89%	55%	65%
2016	272,349,450	431,484,450	63.12%	55%	65%
2017	268,672,975	406,790,521	66.05%	55%	65%
2018	288,653,975	432,219,952	66.78%	55%	65%
2019	282,984,975	401,689,384	70.45%	55%	65%
2020	277,481,975	380,544,816	72.92%	55%	65%

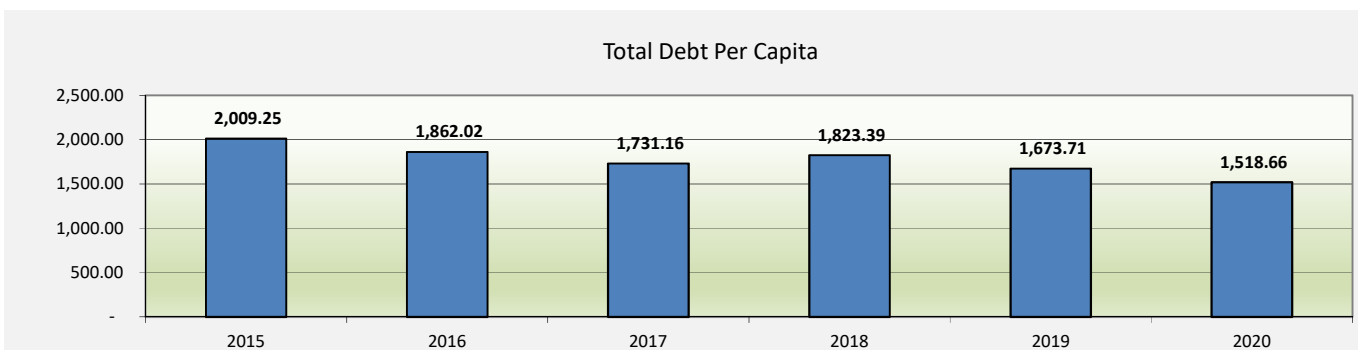


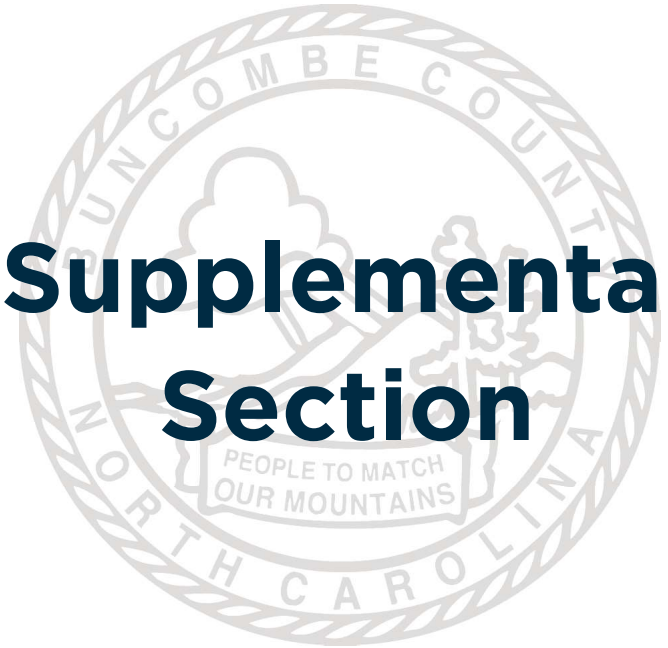
**DEBT POLICY RATIOS
JUNE 30, 2020**

At June 30	Total Direct Debt Service	Total Governmental Fund Expenditures	Total Direct Debt Service to Governmental Fund Expenditures	Maximum Per Policy
2015	43,196,333	\$ 447,781,825	9.65%	18%
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	45,905,810	439,154,000	10.45%	18%



At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Total Population	Total Debt Per Capita
2015	\$ 30,124,000	\$ 476,152,000	\$ 506,276,000	251,973	2,009.25
2016	27,248,000	447,545,000	474,793,000	254,988	1,862.02
2017	24,373,000	420,856,000	445,229,000	257,185	1,731.16
2018	21,498,000	450,948,000	472,446,000	259,103	1,823.39
2019	18,623,000	418,250,370	436,873,370	261,021	1,673.71
2020	15,750,000	383,564,816	399,314,816	262,939	1,518.66

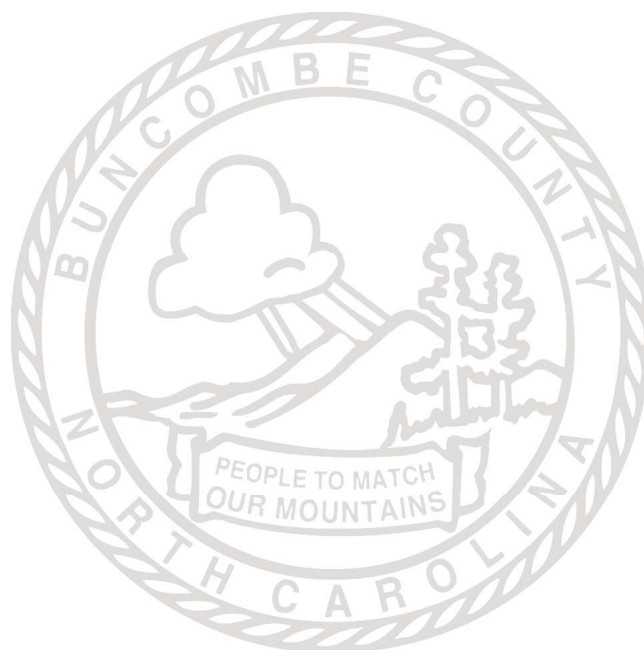




Supplemental Section

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**

Population Characteristics

% Population Non-White 10.6%

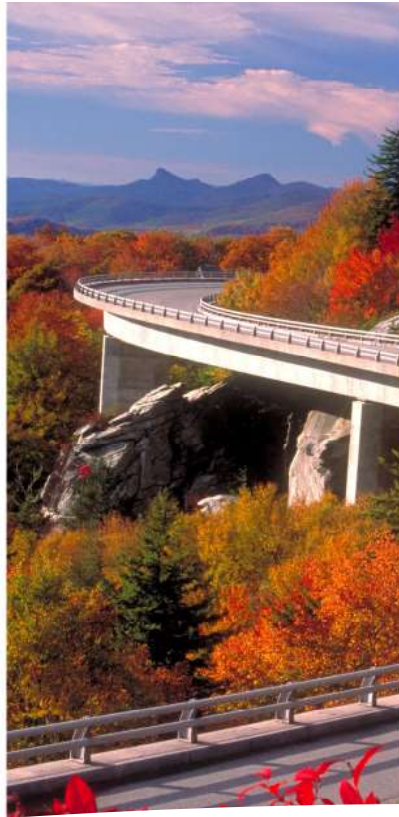
Age Composition

0-18 Years 18.2%
 19-64 Years 61.3%
 65+ Years 20.5%

Culture & Recreation

Book Circulation	1,761,247
Library Materials	735,759
Library Branches	12
River, Neighborhood & Community Parks	50+
Swimming Pools	10+





Vibrant Community

Tourism

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

Outdoors

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

Music & Arts

- River Arts District
- The Orange Peel
- Folk music & storytelling
- Folk Art Center
- Film industry
- Asheville Museum of Science
- Over 200 artists in residence

Food & Beverage

- East coast expansion of New Belgium
- Asheville's Foodtopia
- Farm tours
- Brewery tours
- Over 17 local farmers markets
- Highland Brewing
- Over 100 local beers

**50 PUBLIC
K-12 SCHOOLS**

**7 AREA
COLLEGES &
UNIVERSITIES**



Crime & Law Enforcement Statistics

Violent Crimes/10,000 Residents	178
Property Crimes/10,000 Residents	1,845
# of Dispatched Calls for Service	83,157

Top Rankings from:

- Rolling Stone
- Travel+Leisure
- Trip Advisor
- Smart Asset
- Smarter Travel and more...

#1



Economic Summary

Top Area Employers

Employee Range 1,000+

	<i>Description</i>
HCA/Mission Hospital	Education & Health
Board of Education	Education & Health
Ingles Markets Inc.	Trade, Transit, Utilities
Biltmore Workforce Management Inc.	Leisure & Hospitality
Veterans Administration	Public Administration
County of Buncombe	Public Administration
City of Asheville	Public Administration
Wal-Mart Associates Inc.	Trade, Transit, Utilities
Eaton Corporation	Manufacturing
Mission Community Anesthesiology	Education & Health
A-B Tech	Education & Health
Omni Hotels Management Corp.	Leisure & Hospitality

Principal Property Taxpayers

Taxpayer (Ranked 1-10)

% of Total Taxable Assessed Value

Duke Energy Progress Inc.	1.32%
MH Mission Hospital LLLP	1.23%
Ingles Markets	0.90%
Biltmore Company	0.41%
New Belgium Brewing Company	0.35%
GPI Resort Holdings LLC	0.33%
Linamar NC Inc.	0.30%
Asheville Mall Cmbs LLC	0.26%
Town Square West LLC	0.24%
Southeastern Container Inc.	0.22%
Jacob Holm Industries Inc.	0.21%

UNEMPLOYMENT
June 2020

9.8%

Sources of Information

Departments of Buncombe County
Asheville Chamber & EDC (Riverbird Research)
NC Employment Security Commission
NC State Bureau of Investigation
Explore Asheville/Buncombe County TDA
United States Census Bureau

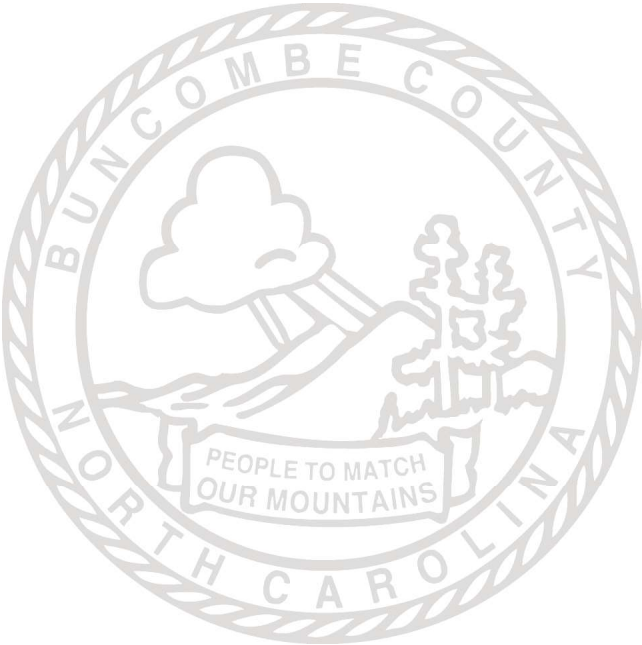
MEDIAN
HOUSEHOLD
INCOME

\$50,668



Appendix B

Budget Ordinance



**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2020 – 2021**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the ____ day of June, 2020:

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, 2020 and ending June 30, 2021:

APPROPRIATION

General Government	\$ 49,299,222
Public Safety	68,103,608
Human Services	86,408,546
Economic & Physical Development	7,686,792
Culture & Recreation	8,416,714
Education	92,561,618
Debt Service	19,723,865
Transfers to Other Funds	4,329,622
Total Appropriation	<u>\$ 336,529,987</u>

REVENUE

Ad Valorem Taxes	\$ 212,211,847
Sales Tax	30,068,224
Other Taxes and Licenses	7,333,500
Intergovernmental	44,059,853
Permits and Fees	4,124,000
Sales and Services	16,949,701
Other	1,649,376
Bond Proceeds	1,369,302
Transfers from Other Funds	6,547,802
Appropriated Fund Balance	12,216,382
Total Appropriation	<u>\$ 336,529,987</u>

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 18,000,000</u>	
Other Taxes & Licenses		<u>\$ 18,000,000</u>

FUND	APPROPRIATION	REVENUE
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,193,375</u>	
Intergovernmental		\$ 551,980
Appropriated Fund Balance		<u>641,395</u>
		<u>\$ 1,193,375</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 81,313</u>	
Permits & Fees		\$ 78,008
Other		<u>3,305</u>
		<u>\$ 81,313</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 447,575</u>	
Transfers from Other Funds		\$ 63,333
Appropriated Fund Balance		<u>384,242</u>
		<u>\$ 447,575</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 5,239,969</u>	
Intergovernmental		\$ 3,833,156
Other		26,369
Transfers from Other Funds		<u>1,380,444</u>
		<u>\$ 5,239,969</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 745,200</u>	
Ad Valorem		<u>\$ 745,200</u>
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 528,489</u>	
Federal Forfeiture		\$ 374,752
State Forfeiture		<u>153,737</u>
		<u>\$ 528,489</u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 10,018,582</u>	
Other Taxes & Licenses		\$ 581,245
Permits & Fees		18,994
Sales & Services		8,864,919
Other		428,424
Appropriated Fund Balance		<u>125,000</u>
		<u>\$ 10,018,582</u>

FUND	APPROPRIATION	REVENUE
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 437,314</u>	
Sales & Services		\$ 422,750
Other		3,000
Appropriated Fund Balance		<u>11,564</u>
		<u>\$ 437,314</u>

Health, Employment, Property & Casualty Insurance

Internal Service Fund:

Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 40,869,873</u>	
Sales & Services		\$ 36,416,299
Appropriated Fund Balance		<u>4,453,574</u>
		<u>\$ 40,869,873</u>

Section 3: The following is hereby appropriated and revenues estimated to be available for the Fire & Service Districts Special Revenue Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	<u>\$ 35,038,870</u>	
Ad Valorem		\$ 27,593,859
Sales Tax		<u>7,445,011</u>
		<u>\$ 35,038,870</u>

Section 4: ***Tax Levy – Fire Protection & Ambulance and Rescue Service Districts***

The following tax rates are levied, for fiscal year 2020-2021, 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	FY2020 Tax Rate	FY2021 Requested Tax Rate	FY2021 Adopted Tax Rate
ASHEVILLE SPECIAL	8.60	8.60	8.60
ASHEVILLE SUBURBAN	8.50	8.50	8.50
BARNARDSVILLE	20.00	20.00	20.00
BROAD RIVER FIRE	16.00	16.00	16.00
EAST BUNCOMBE	12.00	12.00	12.00
ENKA	10.50	10.50	10.50
FAIRVIEW	14.50	14.50	14.50
FRENCH BROAD	17.00	17.00	17.00
GARREN CREEK	15.00	15.00	15.00
JUPITER	12.00	12.00	12.00
LEICESTER	14.00	14.00	14.00
NORTH BUNCOMBE	12.00	12.00	12.00
REEMS CREEK/BEAVERDAM	15.00	15.00	15.00
REYNOLDS	12.30	12.30	12.30
RICEVILLE	14.50	14.50	14.50
SKYLAND	10.10	10.10	10.10
SWANNANOA	14.00	14.00	14.00
UPPER HOMINY	14.50	16.50	16.50
WEST BUNCOMBE	14.00	14.00	14.00
WOODFIN	10.00	10.00	10.00

Section 5: In accordance with NCGS §115C-429(b), a portion of the FY2021 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 \$450,000 for the Emma Elementary School – Increasing Access to High-Quality Early Care and Education project.

Section 6: ***Tax Levy – County and Asheville Local Tax School District***

A tax rate of 52.9 cents per \$100 of assessed valuation is hereby levied for fiscal year 2020-2021, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$40.46 billion, and an estimated collection rate of 99.00 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$211,916,847.

The tax rate of 12.0 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2020-2021 for the Asheville Local Tax School District.

Section 7: 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.

Section 8: 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 9: The FY2021 Fee Schedule for Buncombe County is hereby approved effective July 1, 2020.

Section 10: All expenditures relating to obtaining the bond referendum and or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirement of the United States Treasury Regulations Section 1.150-2.

This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

Section 11: The position classification and pay plan listed in Exhibit A are hereby approved effective July 1, 2020. This FY2021 position classification and pay plan includes eleven (11) new positions approved in the General Fund, five (5) new positions approved in the Solid Waste Fund, and one (1) new position authorized for the Safety and Justice Challenge Grant until grant funds expire in the Grants Fund:

General Fund

Six (6) EMT – Paramedics
Grade 63
Three (3) Tele-Communicators
Grade 63
One (1) EMS Medical Director
Grade 92
One (1) Public Health Nurse II
Grade 74

Solid Waste Fund

One (1) Heavy Equipment Mechanic/Operator
Grade 72
One (1) Solid Waste Program Manager
Grade 63
One (1) Utility Worker
Grade 56
One (1) Transfer Station Assistance Supervisor
Grade 67
One (1) Transfer Truck Driver I
Grade 62

Grants Fund

One (1) Grant Coordinator

In addition to new positions, forty-three (43) Temporary positions in the General Fund are converted to Regular across all functional areas:

- Two (2) – General Government
- Four (4) – Human Services
- Twenty (20) – Public Safety
- Two (2) – Economic & Physical Development
- Fifteen (15) – Cultural & Recreational

The authorized headcount by fund beginning July 1, 2020 is presented below:


General Fund	1,585
Enterprise Funds	38
Internal Service Fund	3
Grants Fund	17
Total All Funds	1,643

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 16th day of June, 2020.

Attest:



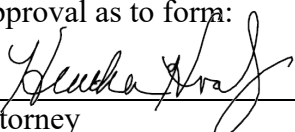
Clerk to the Board

Buncombe County Board of Commissioners:



Brownie Newman, Chairman

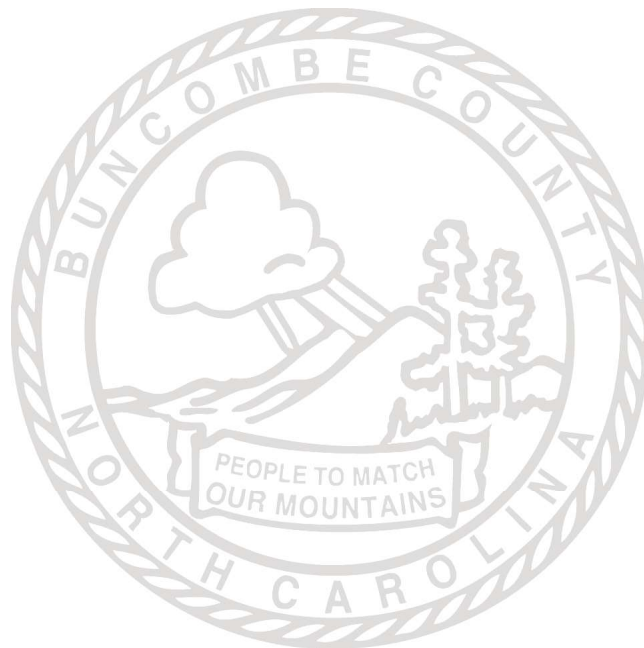
Approval as to form:



Attorney

Appendix C

Fund Balance Policy



Buncombe County General Fund Balance Policy

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

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.

<p>Buncombe County General Fund Balance Policy</p>
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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.

Buncombe County General Fund Balance Policy

- **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.

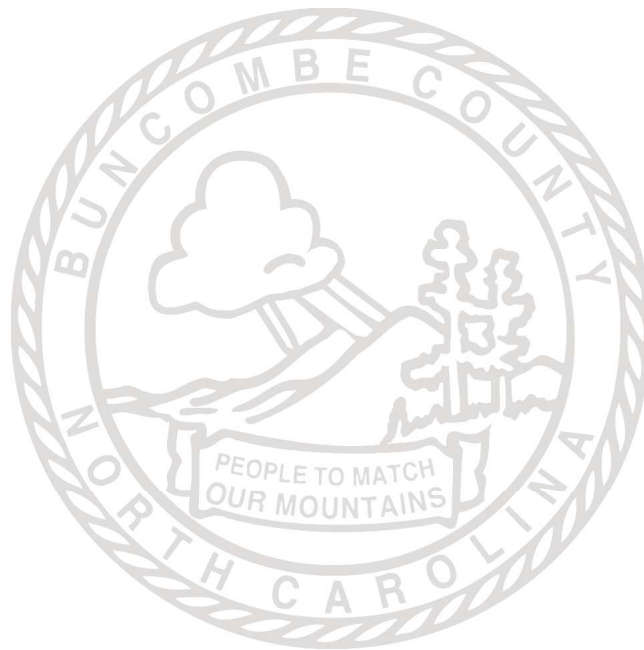
The last three components (committed, assigned and unassigned fund balance) together comprise “unrestricted fund balance”, which is the part of fund balance covered by this reserve policy because unrestricted fund balances are either unconstrained or the constraints are self-imposed, so they could be 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 fifteen percent (15%) 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).

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

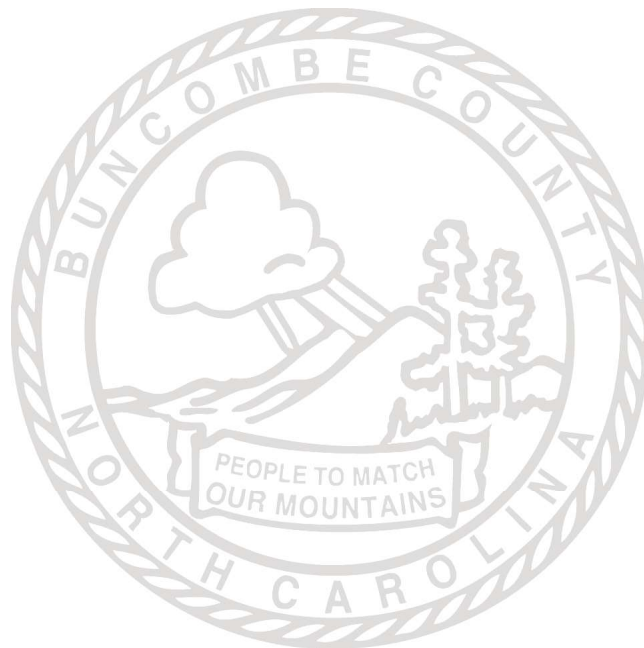
- **Use of Derivatives** - A derivative is a financial instrument whose value depends on other, more basic underlying variables. Derivatives may take the form of interest rate swaps; futures and options contracts; options on swaps; guaranteed investment contracts; repurchase agreements; and other investment 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



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

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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.

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- 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.

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- 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

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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:

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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.

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- 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.

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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

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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.

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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.

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Investment Policy

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes, and pay interest semi-annually.

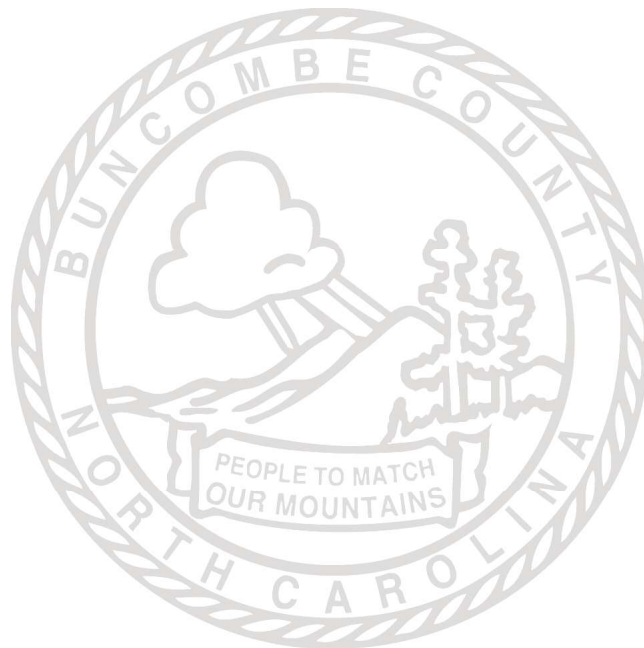
TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

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



Buncombe County Capital Improvement Policy

Original Effective Date: 06-18-96

Dates of Revision: 12-5-17 APPROVED BY BOARD OF COMMISSIONERS

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 existing fund structure.

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.

Definitions

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.

The Buncombe County Capital Improvement Plan (CIP) is 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.

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.

Buncombe County Capital Improvement Policy

The requesting department or agency will provide the following information when requesting consideration of a new capital project:

- Project Title
- Project Manager
- Project Description and Scope
- Justification
- Stakeholder Impact
- Project Activities, Timeline, and Estimated Costs
- Funding Estimates and Sources of Funding
- Operating Budget Impacts

All capital project requests will be reviewed, analyzed, and presented to the County Senior Leadership Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with one or more of the following criteria and any additional factors deemed appropriate by the Senior Leadership Team:

- Critical: Project results in prevention or correction of a significant potential health, environmental, or public safety hazard
- Mandatory: Project is mandated by State and/or Federal Law or Regulation
- Strategic: Project aligns with strategic initiatives of the Board of Commissioners
- State of Good Repair: Project maintains the integrity of current capital assets
- Cost Savings: Project produces a positive impact on the operating budget or County operations
- Expansion: Project expands the County's service delivery through investment in facilities, infrastructure, or new technology

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 debt 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.

CIP Adoption

The five-year CIP will be presented to the Board of Commissioners for consideration along with the County's annual operating budget. 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 and indicates conditional approval for those projects listed in future planning years.

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.

Buncombe County Capital Improvement Policy

Once adopted, a capital project may not be 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.

Administration and Implementation

The Senior Leadership Team, including the County Manager, Budget Director, and Chief Financial Officer are charged with carrying out the policy.

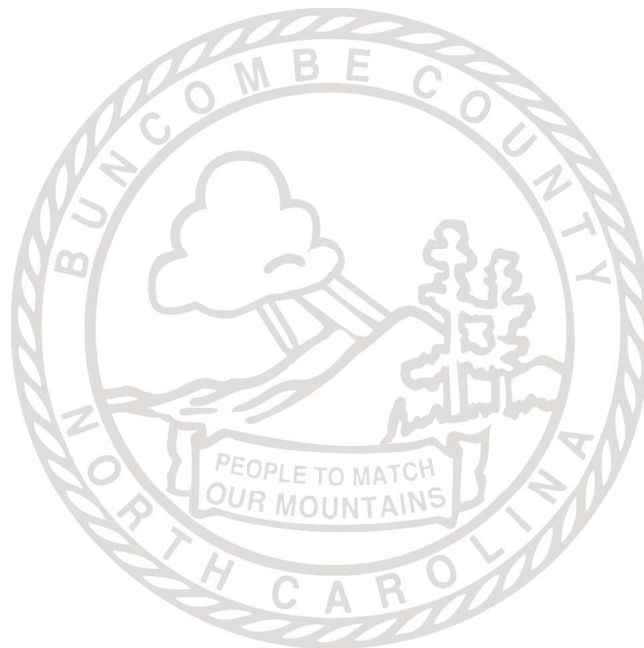
A Capital Project Review Team will convene annually to evaluate project requests and assist in presentation of requests to the Senior Leadership Team. This team will consist of Budget Analyst(s), Performance Management Analyst(s), General Services Director or designee, Information Technology Director or designee, Chief Financial Officer or designee, and any other relevant project stakeholder(s).

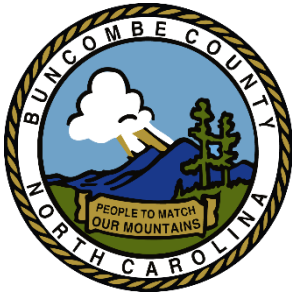
The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

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 Senior Leadership Team representative.

Appendix G

Procurement Card Policy





Buncombe County, North Carolina

Procurement Card Policy

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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
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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.

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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

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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

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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

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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

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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.

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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.

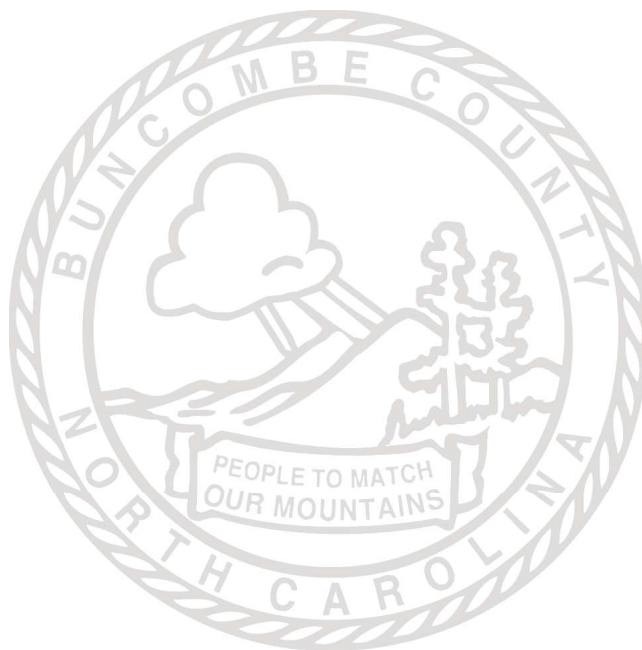
13.0 Questions/Contact Information

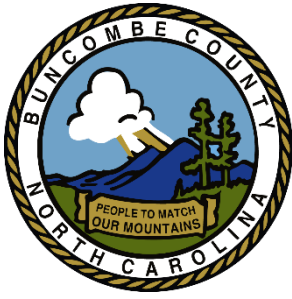
Questions regarding issues not addressed in the Policy and Procedures Manual should be addressed to the P-Card Program Administrator.

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

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1.0 Policy Information

Category & Subcategory:	Gift Cards	Original Effective Date:	4/30/2018	This Revision Effective:	4/30/2018
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
TBD	1.1	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

2.0 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. 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.
- Health and Human Services: Disbursements from client trusts, emergency assistance, foster parent appreciation, and food assistance contingency.
- 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.

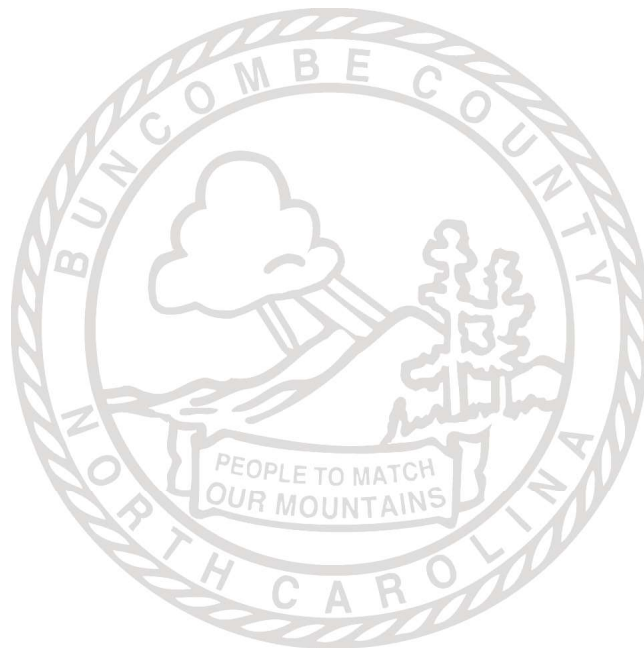
6.6 The methods of procuring any Gift Cards shall be constrained to the process outlined in the Gift Card Procurement Procedure.

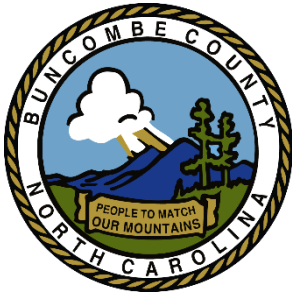
7.0 Policy Non-Compliance

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

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1.0 Policy Information

Category & Subcategory:	Expense/Meals and Meetings	Original Effective Date:	4/10/2018	This Revision Effective:	4/10/2018
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Persons Affected:	Eligible Buncombe County Workforce
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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
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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

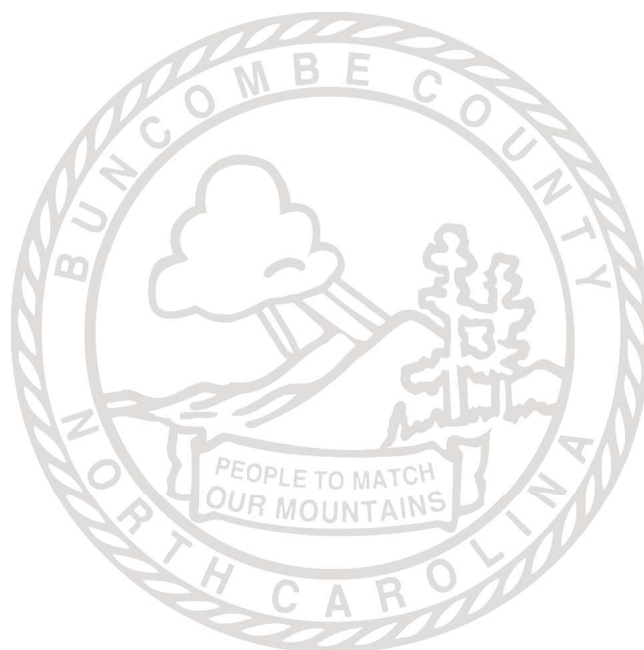
Title: Meals and Meeting Expense Policy	Policy #: n/a	Revision #: 1
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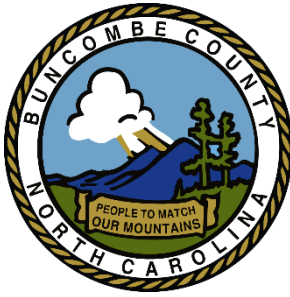
use of funds. Food may be provided at meetings of employees on an occasional basis. Staff lunches, where work can be conducted during other times of the workday, regular staff meetings, and personal celebrations (i.e., birthday, retirement, or baby shower celebrations) do not qualify as appropriate activities. 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

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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

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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.

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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.

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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.

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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

FY2021 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants



**Buncombe County Early Childhood Education and Development
Fund FY2021 Grant Authorizations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
Asheville City Schools	Local Preschool	\$851,411	\$851,411	\$851,411
	Maintaining Classroom at Hall Fletcher Elementary	\$170,911	\$193,147	\$159,000
Asheville Jewish Community Center	Sustaining ECE Professionals through Recruitment and Training	\$18,550		\$13,375
Buncombe Partnership for Children	Buncombe County Early Childhood Teacher Workforce Development Program	\$143,019	\$113,019	\$138,019
	Child Care Resources: Professional and Systems	\$153,000	\$153,000	\$153,000
	Developing a Comprehensive Staffed Family Child Care Network to increase FCCH slots	\$28,882	\$25,000	\$15,882
	Early Childhood Systems Coordination and Shared Services Development	\$104,144	\$77,900	\$98,644
Buncombe County Schools	Increasing Access to High-Quality Early Care and Education at Emma Elementary School	\$450,000	\$400,000	\$450,000
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	SECURE Matched Savings for Buncombe County Childcare Workers	\$99,975		\$79,000
CIMA-Compañeros Inmigrantes de las Montañas en Accion	PODER Emma Bilingual ECE Shared Services Cooperative & Network	\$46,956	\$36,161	\$36,729
Community Action Opportunities	Boost Buncombe Children, A School-Day School-Year Pre-Kindergarten Project at Johnston Elementary	\$138,262	\$131,916	\$138,262
	Boost Buncombe Families, A Full-Day Full-Year Pre-Kindergarten Program at the Lonnie D Burton Center	\$234,675	\$267,173	\$234,675
Eliada	Eliada Child Development	\$262,902	\$86,895	\$106,384
Irene Wortham Center	Early Learning Center Program Expansion	\$153,314	\$61,438	\$97,706
Southwestern Child Development	Valley Child Development	\$207,508	\$207,508	\$183,508
Swannanoa Valley Child Care Council-Children and Friends Enrichment Center	Opening the New Center for 170 Children	\$347,821	\$200,000	\$331,945
The Christine Avery Learning Center	Sustaining Enhancing Acquiring Success (SEAS)	\$537,000	\$29,036	\$250,000
Warren Wilson College	Partnership for Excellence in Early Childhood Education - A Gateway to B.A. and B-K	\$380,240	\$200,235	\$254,460
YWCA of Asheville and Western North Carolina	Early Learning Program Quality Enhancement Program	\$450,000	\$79,000	\$80,000
			TOTAL:	\$3,672,000
The following applicants did not receive funding for FY2021:				
Asheville Art Museum	Asheville Art Museum Early Childhood Programs	\$15,000		
Asheville City Schools	Preschool Pyramid Model Coach - Strengthening teacher practices for social emotional learning.	\$102,084		

Evolve Early Learning	Strategic and Sustainable Systems for Evolve	\$207,321	\$36,161	
Exceptional Start Academy - Crump	Exceptional Start Academy	\$75,000		
Heart of Horse Sense	The Teaching Horse: Training, Retention & Support for Early Learning Teachers, Students, & Families	\$273,368		
Rainbow Community School	Rainbow Community School Preschool Program Expansion: Funding for architectural and design services	\$100,000		

**Buncombe County Isaac Coleman
Grant FY2021 Grant Authorizations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
E.W. Pearson Project (Fiscal Sponsor: Shiloh Community Association)	Creating Sustainability in the E. W. Pearson Project Collaborative' s Communities	\$150,000	\$98,359	\$150,000
Hood Huggers International (Fiscal Sponsor: Asheville Creative Arts)	Rebuilding Afrilachia	\$70,000		\$43,454
PODER Emma Community Ownership (Fiscal Sponsor: CIMA-Compañeros Inmigrantes de las Montañas en Accion)	Colaborativa La Milpa	\$102,295	\$56,229	\$102,295
Read to Succeed	Equitable Opportunities for Literacy	\$84,251		\$84,251
Umoja Health, Wellness, and Justice Collective	Place-Based Peer Support for Equity in Recovery	\$120,000		\$120,000
			TOTAL:	\$500,000
The following applicants did not receive funding for FY2021:				
Asheville Buncombe Institute of Parity Achievement	Everyday Details	\$150,000	\$42,260	
Asheville Writers in the Schools and Community	Making AWITSC more resilient, sustainable and reclaimable to our youth and communities.	\$150,000	\$91,619	
BeLoved Asheville	Buncombe Thriving	\$112,840		
Buncombe County	Technical Assistance for Grantees		\$57,979	
Center for Participatory Change	General Operating	\$120,000		
Different Strokes Performing Arts Collective	Making Theater, Building Community, Facilitating Awareness & Changing the World one play at a time	\$58,315		
Hola Community Arts	CARE Initiative - Culture, Arts and Racial Equity	\$150,000		
Just Folks Organization of Asheville	Uptown DNA	\$100,200		
Maatafale	Southside Rising	\$125,000		
OpenDoors of Asheville	To & Through: A College Access and Completion Initiative	\$75,000		
Partners Unlimited, Inc.	Academic Enhancement Program	\$150,000		
The SPARC Foundation	SPARC's Women Serving Women	\$72,526	\$35,031	
UNCA	Isaac Coleman Grantee Groups Training and Support		\$30,000	
YTL Training Program	Strengthening Youth and Families through Parental Resilience and Cross Community Connections	\$150,000	\$88,523	

**Buncombe County Tipping Point Grant
FY2021 Grant Authorizations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
Asheville Buncombe County Land Trust	Building A Movement	\$5,000	\$5,000	\$5,000
Asheville Writers in Schools	Word On The Street/Voz De Les Jóvenes 2020 Summer Institute	\$5,000	\$5,000	\$5,000
Babies Need Bottoms	Expanding Emergency Diaper Relief for Families through Strengthened Community Partnerships	\$5,000	\$5,000	\$5,000
Gateway Group of Asheville	Gateway Buncombe National Fatherhood Initiative Program	\$5,000		\$5,000
Green Built Alliance	Energy Upgrades for People in Need	\$5,000	\$5,000	\$5,000
James Vester Miller Trail	James Vester Miller Trail	\$5,000		\$5,000
JMPRO TV	Bilingual community reporters	\$5,000		\$5,000
Just Economics	Hire Powered Staffing (Continuation & Expansion)	\$5,000	\$5,000	\$5,000
Just Folks Organization of Asheville	Instilling Community Pride	\$5,000		\$5,000
Liberty Corner Enterprises, Inc.	Growth Through Opportunity (GTO)	\$5,000		\$5,000
Maatafale	Southside Community Garden	\$5,000		\$5,000
Mount Zion Community Development, Inc.	Mount Zion Community Development, Inc. for the Project EMPOWER (Education Means Power) Program	\$5,000	\$5,000	\$5,000
Partners Unlimited, Inc.	Partners Unlimited, Inc. - Academic Enhancement Program	\$5,000		\$5,000
Project Lighten Up	Project Lighten Up Summer Day and After School Program for Excellence (STEAM)	\$5,000		\$5,000
RiverLink	Azalea Park- By Students for the Community: A Hands-on Education Initiative for Underserved Students	\$5,000		\$5,000
SeekHealing	Extra Care Program Launch	\$5,000		\$5,000
Southern Appalachian Highlands Conservancy	Alexander Chapel Baptist Church/Cemetery — Story Gathering for a Rural African-American Community	\$5,000		\$5,000
Trauma Intervention Programs, Inc.	TIP Crisis Team Diversity Initiative	\$5,000		\$5,000
Under One Sky Village Foundation	"Foster Champions" --Creating Community Awareness and Action on Behalf of Youth in Foster Care	\$5,000		\$5,000
YTL Training Program	21st Century Learning	\$5,000		\$5,000
			TOTAL:	\$100,000
The following applicants did not receive funding for FY2021:				
3 Angels Message Ministry	3 Angels Retreat	\$5,000		
Arms Around ASD (Autism Spectrum Disorder)	Arms Around ASD (Autism Spectrum Disorder)	\$5,000		
Beaverdam Community Center	Building a Walking Path	\$5,000		
Change the Rubric	Change the Rubric	\$5,000		
Hola Community Arts	Latino Leadership Program	\$5,000	\$5,000	
Hope Network of the Carolinas, Inc.	Project Hope (Proyecto Esperanza)	\$5,000		
Jives	HERS	\$5,000		
JM Leadership Consulting	Legacy Accountably Leadership Training	\$5,000		
Leicester Library	Community Garden	\$5,000		

Millin - StratGen	Conference and Demo Series and development of the NC Innovation and Opportunity Ecosystem	\$5,000	
Musicians for Overdose Prevention	Musicians for Overdose Prevention	\$5,000	
Ox Creek Community Club	Acoustic ceiling and lighting for community center	\$5,000	
RHA Health Services/The Partnership for Substance Free Youth	2021 Student Summit: Opioids and Substance Use Prevention	\$5,000	\$5,000
Sacred Mountain Sanctuary	SOLA Kinderforest Garden & Beekeeping	\$5,000	
SPARC	We Really Out Here	\$5,000	

**Buncombe County Strategic Partnership Grants
FY2021 Grant Authorizations**

Organization Name	Project Name	FY2021 Funding Request	FY2020 Funding	FY2021 Proposed Funding
Appalachian Sustainable Agriculture Project	Building on Success: Supporting Working Farms Through Local Food Connections	\$30,000	\$18,283	\$20,000
Asheville Area Arts Council	Support for Community Initiatives	\$25,000		\$20,000
Asheville Buncombe Community Christian Ministry	ABCCM Code Purple	\$30,000		\$20,000
	Transformation Village for Women and Children	\$500,000		\$50,000
Asheville GreenWorks	Pollution Prevention and Waste Reduction in Buncombe County	\$50,000	\$40,191	\$40,200
Asheville Grown Business Alliance (Fiscal Agent: Mountain BizWorks)	Growing the Go Local Movement to build a sustainable and equitable regional economy	\$20,000		\$15,000
Asheville Humane Society	Pets & Their People Thriving Together	\$45,000		\$15,000
Asheville Museum of Science (AMOS)	Next Gen STEM for All	\$60,000	\$35,226	\$25,200
Babies Need Bottoms	Supporting resilience through basic needs: Investing in vulnerable families with diapering supplies.	\$19,286		\$16,887
Big Ivy Community Club	Big Ivy Community Club Funding 2021	\$60,000	\$31,204	\$20,000
Blue Ridge Parkway Foundation	Volunteers for Recreation, Conservation, and Economic Development	\$36,000		\$14,040
Bountiful Cities	School Gardens Maintenance Project	\$18,600		\$15,000
Carolina Small Business Development Fund	Western Women's Business Center (WWBC)	\$100,000	\$34,787	\$35,000
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	Free Tax Preparation through Volunteer Income Tax Assistance (VITA)	\$15,000		\$12,900
Children First/Communities in Schools of Buncombe County	Student Support Specialists Attendance, Behavior, Coursework + Parent Engagement Improvement	\$80,000	\$80,000	\$70,240
Eagle Market Streets Development Corporation, CDC	EMSDC for Small Business Development	\$35,000		\$22,500
Eblen Charities	Graduation Initiative	\$50,000	\$50,000	\$35,000
Eliada Homes, Inc	Eliada Students Training for Advancement	\$25,000		\$24,000
Folk Heritage Committee (Fiscal Agent: Asheville Area Chamber of Commerce Community Betterment Foundation)	"Shindig on the Green" presented by the Folk Heritage Committee	\$4,275	\$4,479	\$2,000
Haywood Street Congregation	Haywood Street Respite	\$50,000		\$45,444
Just Economics	Pathways to Economic Mobility	\$10,000	\$8,495	\$5,000
Literacy Council of Buncombe County	Educated & Capable Community through Literacy	\$40,000		\$32,800
Mountain BizWorks	Growing Diverse Small Businesses and Jobs in Buncombe County	\$85,000		\$50,000
Pisgah Legal Services	Legal Services for Children and Families in Buncombe County	\$130,000	\$91,741	\$92,000

Project Lighten Up (Fiscal Agent: Getting Back to the Basics)	Project Lighten Up Community Summer Day Camp	\$50,000	\$21,050	\$21,050
Read to Succeed	Read To Succeed Asheville/Buncombe Changing Lives Through Literacy	\$30,000	\$21,034	\$27,000
Sandy Mush Community Ctr.	Sandy Mush Community Center - Accessible and Energy Efficient Spaces	\$55,500	\$35,958	\$33,000
The Environmental Quality Institute	Volunteer Water Information Network (VWIN) - Buncombe County	\$8,000	\$5,404	\$7,500
The Mediation Center	Family Visitation Program	\$15,000	\$9,902	\$10,000
Under One Sky Village Foundation	Bridging over Trauma with Mentors for Youth in Foster Care	\$19,000		\$11,650
WNC Communities	Agricultural and Community Service Initiatives	\$25,000	\$17,960	\$17,960
Wortham Center for the Performing Arts	Wortham Center for Performing Arts: A Community Resource	\$37,000	\$37,000	\$18,500
YWCA of Asheville and Western North Carolina	Getting Ahead in a Just Getting By World	\$30,000		\$24,467
	YWCA Swim Equity Program	\$30,000	\$14,967	\$19,967
			TOTAL:	\$889,305
The following applicants did not receive funding for FY2021:				
Asheville Area Arts Council	Public Art Masterplan	\$40,000		
Asheville Art Museum	Asheville Art Museum 5th Grade Field Trips	\$31,225	\$63,000	
Asheville Buncombe County Land Trust	Asheville-Buncombe Community Land Trust Collaborative Affordable Housing Project	\$35,000		
Asheville Community Theatre	Removing Barriers to Connect all Children in Summer Camp Program	\$6,560		
Asheville Symphony Orchestra	Asheville Symphony Youth Orchestra Education Program Master Class	\$10,000		
Asheville Youth Football & Cheerleading League	Asheville Youth Football & Cheerleading League	\$15,000		
Evergreen Community Charter School	Elementary School Behavioral Counseling Support Initiative	\$29,964		
Friends of the Nature Center	Buncombe County Residents and School Groups Reduced Admission	\$47,000	\$27,460	
Gateway Group of Asheville	Gateway Group of Asheville - Fatherhood and Motherhood Initiative Program	\$55,000		
Gladiator Sports (Fiscal Agent: Carolina Gladiators)	Capacity and Accessibility Enhancement	\$53,950		
Mission Health System	Mission Possible	\$28,500	\$28,500	
Montford Park Players	Accessible Parking Lot Project	\$25,000		
One Youth At A Time, Inc.	Youth Mentoring, Tutoring and Outreach Education	\$42,000	\$22,652	
Positive Changes Youth Ministries	The Rising Above Project	\$40,000		
Ravenscroft Reserve Initiative (Fiscal Agent: Mountain True)	Ravenscroft Reserve Initiative	\$100,000		
River Front Development Group and Project Collaborative	The City as Classroom: The Berry Temple Community and STEAM Academy	\$55,000		
Skyview Golf Association	Skyview Open: Annual PRO/AM Golf Tournament	\$10,000	\$5,825	
The Mediation Center	Increased Capacity for Community Mediation	\$25,000		

Western Carolina Rescue Ministries	101 Kids/ Impact Festivals, Camps & Retreats	\$70,000	\$64,123
YMI Cultural Center	The Hand-Up Project	\$40,000	
YTL Training Program	Learning and Growing Together	\$100,000	

Appendix L

Capital Improvement Plan

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Project Summaries



Capital Improvement Plan (CIP) FY2021

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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 \$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.

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 that the County expects to carry out over a five-year period. 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 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

Why a Capital Improvement Plan?

Fiscal Year 2019-20 saw the hiring of both a new County Manager for Buncombe County as well as a new Budget Director. The County Manager arrived while the FY2019-20 budget planning process was well underway. Fiscal Year 2020-21 marks the first year in which our County Manager, along with two new Assistant County Managers, are engaged in the entire budget planning process from start to finish.

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.

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 adopted a Capital Improvement Policy in 1996, most recently amended and adopted by the Board of Commissioners in 2017. This policy is attached to this document in the Appendix.

Capital Project Review Team

For FY 21, the Capital Project Review team consisted of the two Assistant County Managers, the Budget Director, the Finance Director, the General Services Director and the Planning Department Director. The Budget Department facilitated meetings and discussion. Future years may consider rotating members representing other County departments. 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

Submission of Capital Project requests for FY21 was open to all Departments with requests due in mid-November. Projects were submitted using Workday through a universal submission form (see Appendix II). The Budget Department collated and distributed project submissions to the Capital Project Review Team.

The form will be refined for FY22 Budget Planning with a training on “How to Create A Successful Capital Project Submission” being mandatory for all potential project submitters.

Referring to Government Finance Officers Association (GFOA) best practice, the Budget department engaged in development of two rounds of criteria for the Review Team to assess the quality of submissions and their candidacy for inclusion in the CIP. The first round criteria (Appendix III) assessed the project requirements, strategic alignment with the County’s goals, and the value to citizens.

The Review Team then met to refine criteria to use for Round 2. Starting with a format shared publicly by the White Bear Township in Minnesota, the team looked at fifteen criteria, streamlined this to eight criteria and weighted them to establish a scoring system for capital project submissions in alignment with County policy. These criteria can be found in detail in Appendix IV of this document.

Debt 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.

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. Vehicles 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.

Depending on the nature of the greenway and context in which it is built, the cost can range from less than \$30,000 per mile for a dirt path to \$1 million per mile for a paved trail in an urban setting.

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.

Fund 333 AB Tech Capital Project Fund

This fund is used to account for capital improvements to Asheville-Buncombe Technical Community College (ABTCC). Sales tax and installment obligations are used to finance these projects. Once completed, these assets will be capitalized by ABTCC.

In March 2019, the County and A-B Tech Community College signed an 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, the tax will sunset in 2027. All capital assets from this funding source will become the property of the community college and reflected on their financial statements once completed.

Fund 326 Public School Capital Needs Fund

Fund 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.

Decision-Making Process

Timeline for FY21 Capital Project Process

The Capital Project Review timeline was as follows:

Date	Activity
September 18, 2019	Opening Date for Capital Project Requests
November 21, 2019	Last day for Departments to Submit Capital Project Requests
December 19, 2019	Initial Capital Review Team Meeting (Round 1)
December 31, 2019	Development of Round Two Criteria by Capital Review Team
January 9, 16, 27, 2020	Department presentations of Requests to Capital Review Team
February 11, 2020	Capital Review Team Recommendation Meeting
March 20, 2020	Recommendations presented to County Manager
April 16, 2020	Capital Review Team meeting to assess CIP schedule (post-COVID)

Discussion of FY21 Submission and Criteria

Capital Project Requests were submitted in November 2019 with 40 projects asking for a start date in FY21 and two more with a start date in FY22 (see Appendix V). Prior to scoring any projects, the projects list was reviewed by the Budget Department in concert with the Finance Director.

A parallel process was established for Information Technology projects in excess of \$5,000. All IT project requests were evaluated by the IT Governance Committee (ITGC) comprised of ten members from the County Management Team. Departments originally requested 41 projects with 25 projects being selected for full evaluation. The ITGC scored each project based upon the criteria of Strategic Alignment, Internal Efficiency, Operational Necessity, Program Effectiveness, Cost Effectiveness, and Chance of Success.

Nine project requests were moved to Capital Outlay Ledger Account for Department budget approval in FY21 as follows:

Department	Project
------------	---------

Cooperative Extension	49 Mount Carmel Improvements
Emergency Services	911 Center Training Desk Replacement
Fleet	FY21 Emergency Services Fleet
	FY21 Sheriff's Department Fleet
Sheriff's Office	Detention Center Kitchen Equipment Replacement
Solid Waste	Landfill additional compactor (used)
	Landfill Bulldozer
	Transfer Station front end loader to be used for white goods management (used)
	Transfer Station road tractor

An additional five project requests were not identified as Capital Projects and were returned to departments with the instruction to add it to Operating budget to go through the Department budget approval process for FY21:

Department	Project
Emergency Services	Cardiac Monitor Extended Warranty and Service
General Services	LED Upgrades for Courthouse
Parks, Greenways and Recreation	Department Five Year Strategic Plan
	Open Air Classroom at Charles D. Owen Park
	Upfit to North Buncombe Park Concession Stand

The committee considered the remaining FY21 project requests and began scoring on the first pass criteria. Project submitters had self-graded their projects using the criteria. Two projects were referred to ITGC while one was not selected for further consideration.

Department	Project
Referred to IT Governance:	
Information Technology	AV Refresh - 200 College
PR & Communications	Sound, Audio, and Visual Upgrades for 200 College Street Conference Room
Not promoted:	
Parks, Greenways and Recreation	Audit of Available Space for Future Development

Prior to Round Two Scoring, the Committee evaluated existing FY21 projects already listed in the CIP and brought five projects forward for consideration. Six projects that had been submitted previously were withdrawn by General Services and deemed completed or no longer necessary:

Department	Project
General Services	200 College Street Chiller
	49 Mt. Carmel Parking Lot
	Garage - Door Replacement
	Garage - Lifts Replacements & Improvements
	Old Jail Doors Hardware Replacement
	Old Jail Shower Flooring Replacement

After applying the Round Two Criteria to the remaining projects, the following recommendations were made:

Department	Project
Begin Current FY using available budgeted dollars:	
General Services	FY21 Facilities Condition Assessment
Public Safety Training Center	Burn building upgrade
Parks, Greenways and Recreation	ADA Swings (x3 parks)
Sheriff's Office	Detention Center - Sprinkler Head Replacement
Include in FY21 CIP:	
General Services	BAS system for Detention Center
	General Services - Courthouse Repairs
	General Services - Jail Repairs
Planning	Buncombe County Comprehensive Plan
Parks, Greenways and Recreation	3 Phase Power for Buncombe County Sports Park
	Accessible Boat Launch at Lake Julian Park
	Owen Park Playground Upgrade
	Lake Julian Paddle Boat Replacement
Sheriff's Office	Leicester Crossing Buildout
Solid Waste	New break trailer for the landfill
	Landfill Gas Utilization Study
	Landfill Engineering Cell 7 MSW Design and Permitting w/construction cost estimate
Sustainability	County Solar Projects
Reassess after Facility Assessment:	
General Services	New General Services Complex
HHS	HHS Lobby Restroom Remodel
Disposition to FY22:	
Parks, Greenways and Recreation	Soccer Complex Improvements
	New Restroom Facility for Sports Park
	Lake Julian Bathroom Additions
Solid Waste	Landfill Engineering Cell 7 MSW Construction
Resubmit in a later cycle:	
Parks, Greenways and Recreation	Adult Playground
	Charles D. Owen Dog Park
	Construct two pickleball courts
	Murals on Existing Structures
Withdrawn:	
Parks, Greenways and Recreation	Automatic gate at the Buncombe County Sports Park
Sheriff's Office	Detention Center Expansion

Once recommendations from the Review Team were brought forward to the County Manager, she supported those recommendations with the following amendments:

Department:	Project – Disposition:
General Services	General Services Complex – Begin design of Fleet portion of the Complex in current FY and then begin construction and add to FY21 CIP
Sheriff's Office	Leicester Crossing Buildout – Complete requirements and design in current FY and then begin construction and add to FY21 CIP
Solid Waste	New break trailer for the landfill – Complete in current FY
Sustainability	County Solar Projects – Add to Commissioner Prioritization List and allow BOC to decide

Impact of COVID-19 Pandemic

On March 12, 2020, Buncombe County declared a local state of emergency, followed shortly thereafter by a Stay at Home Order in response to the COVID-19 pandemic. This response was similar to that of the state and much of the country. The response to the pandemic immediately impacted revenues across all departments and dramatically changed the budget planning process and funding available for capital in the FY21 budget.

The following projects initially recommended for inclusion in the CIP Plan were tabled to FY22:

Department	Project
General Services	BAS system for Detention Center
Planning	Buncombe County Comprehensive Plan
Parks, Greenways and Recreation	Accessible Boat Launch at Lake Julian Park
	Owen Park Playground Upgrade
	Lake Julian Paddle Boat Replacement

One project - 3 Phase Power for Buncombe County Sports Park (Parks, Greenways and Recreation) – was able to be appended to an existing FY20 Project (FY20 Parks and Recreation Projects) for completion.

Eleven IT projects were recommended for approval. Recommended projects ranged in scope and function with several related to themes of Compliance and Security. Three of these projects were included in the FY21 budget due to the pandemic.

Existing Pay-Go projects with placeholders on the CIP for FY22 were then pushed to FY23.

Buncombe County Five Year Capital Improvement Plan

Department/Project	FY21	FY22	FY23	FY24	FY25	Future FY	Funding Source
Elections							
Elections Complex			\$3,850,000				Debt Finance
Emergency Services							
EMS Base Construction		\$1,200,000					Debt Finance
VHF Radio System				\$ 600,000			Pay-Go
General Services							
BAS system for Detention Center		\$ 164,200					Pay-Go
Courthouse Repairs	\$ 596,239						Debt Finance
Jail Repairs	\$ 786,358						Debt Finance
New Fleet Services Complex	\$3,500,000						Debt Finance
Governing Body							
I-26 Infrastructure Project (Multimodal Design Elements)						\$1,000,000	Debt Finance
HHS							
Mobile BCHHS Unit			\$ 100,000				Debt Finance
Planning							
Buncombe County Comprehensive Plan		\$ 400,000					Pay-Go
Recreation Services							
Accessible Boat Launch at Lake Julian Park		\$ 40,000					Pay-Go
Lake Julian Bathroom Additions			\$ 674,160				Debt Finance
Lake Julian Paddle Boat Replacement		\$ 88,000					Pay-Go
New Restroom Facility for Sports Park			\$ 159,000				Pay-Go
Owen Park Playground Upgrade		\$ 125,249					Pay-Go
Soccer Complex Improvements			\$ 165,540				Pay-Go
Sheriff's Office							
Leicester Crossing Buildout	\$ 127,000						Debt Finance
Capital Projects Fund TOTAL	\$5,009,597	\$2,017,449	\$4,948,700	\$ 600,000	\$ -	\$1,000,000	
Solid Waste							
Landfill Engineering Cell 7 Design & Permitting	\$55,000						Enterprise
Landfill Engineering Cell 7 MSW Construction		\$11,750,000					Enterprise
Landfill Gas Utilization Study	\$100,000						Enterprise
Landfill Phase 6B Construction and Demolition		\$1,400,000					Enterprise
Solid Waste Enterprise Fund TOTAL	\$ 155,000	\$13,150,000	\$ -	\$ -	\$ -	\$ -	

Greenways	FY21	FY22	FY23	FY24	FY25	Future FY	Funding Source
Woodfin Greenway	\$ 800,000	\$ 530,000	\$ 320,000	\$ 30,000			Intergovernmental
Enka Heritage Greenway	\$ 200,000	\$ 200,000	\$ -				Pay-Go
Black Mountain Greenway	\$ 134,000						Pay-Go
Hominy Creek Greenway						\$ 80,000	Pay-Go
Orchard Street Park		\$ 150,000	\$ 150,000				Pay-Go
Sidewalks		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		Pay-Go
Future Greenways			\$ 425,000	\$ 425,000	\$ 425,000		Pay-Go
Greenways TOTAL	\$ 1,134,000	\$ 905,000	\$ 920,000	\$ 480,000	\$ 450,000	\$ 80,000	

Existing Projects [Buncombe County]

Projects are listed in order by department. Department entries include the Project Name, Fund, Project Manager and description as well as the total budget and the percentage of the budget expended at year-end FY20. Pictures or renderings are provided where appropriate and available.

Project Name: Garren Creek Tower
Department: Emergency Services
Fund: 341 Capital Project

Project Manager: Vance Bell (8102)
Project Status: In Progress
Start Date: 7/1/2019

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.

Budget: \$1,000,000
% Budget Used: 7%



PROJECT NAME:	Sheriff Vehicles	DEPARTMENT:	Fleet Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ricky Isaacs (11252)	<u>Start Date:</u>	7/1/2018
<u>Project Status:</u>	In Progress		
<u>Description:</u>	<p>In establishing criteria for replacement of fleet vehicles, there are several methodologies available. Currently, there are 235 vehicles active in the Buncombe County Sheriff's Dept. (BCSD) fleet. 125 of these are used for Patrol and would be considered pursuit vehicles and most likely in need of replacement. Using a multi-factor test, we assign factors for years in service, mileage and repair/maintenance cost of the vehicle. Based on the data, we will replace approximately 42 vehicles.</p>		
<u>Budget:</u>	\$1,705,204	<u>% Budget Used:</u>	98%

PROJECT NAME: Building Automation System - Allport

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

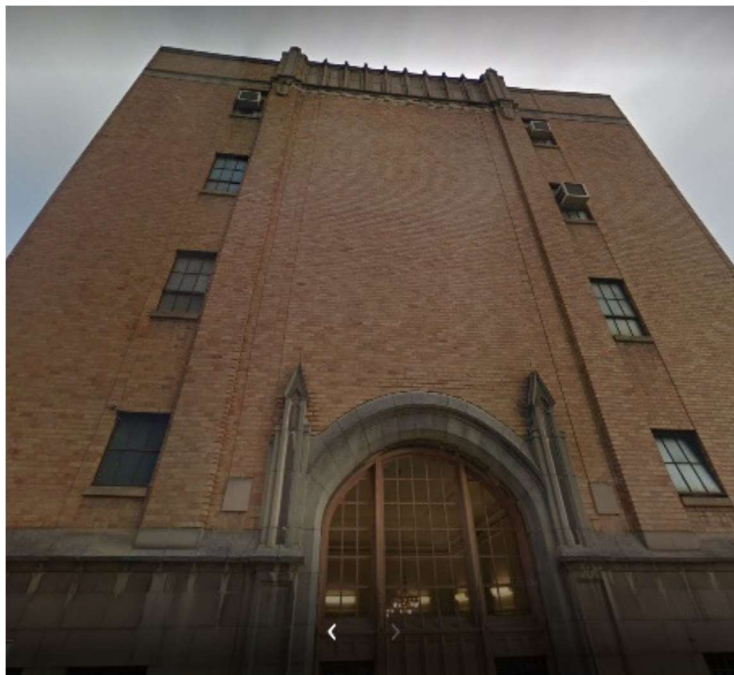
Start Date: 7/1/2019

Project Status: In Progress

Description: To replace the existing Building Automation System (BAS) of the facility. This system networks thermostats throughout the Allport building. The current building automation system is an obsolete system and needs replacement to allow for integration into the existing global facility BAS.

Budget: \$39,600

% Budget Used: 0%



PROJECT NAME:	C3 at 356 Biltmore Avenue	DEPARTMENT:	General Services
		FUND:	341 Capital Project

<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	4/7/2015
<u>Project Status:</u>	In Progress		

Description: This project is a renovation to allow the Neil Dobbins Center to occupy a portion of the lower level of 356 Biltmore Avenue and to construct an addition to the building for them as well.

<u>Budget:</u>	\$1,086,507	<u>% Budget Used:</u>	99%
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PROJECT NAME:	Comprehensive Facilities Assessment	DEPARTMENT:	General Services
		FUND:	341 Capital Project

<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	6/18/2020
<u>Project Status:</u>	In Progress		

Description: The Comprehensive Facility Plan consists of two major deliverables, a space management plan for up to two million square feet and a building condition assessments for multiple buildings. The data collected as part of the Comprehensive Facility Plan will be used to assist the County in making long and short term capital and space improvement plans. General Services posted the RFQ in January and received 11 responses. The eleven firms were scored and the top three firms were interviewed. CPL Architecture was chosen based on their relevant experience, comparable projects, team structure and delivery method. The total cost of the study is \$835,780, which includes \$267,090 for the library facilities.

<u>Budget:</u>	\$835,780	<u>% Budget Used:</u>	100%
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PROJECT NAME: County Garage Lifts Replacement and Improvements **DEPARTMENT:** General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390) **Start Date:** 7/1/2019
Project Status: In Progress

Description:

1) Remove and install the existing lifts at the County Garage. The two smaller lifts are aging out as well as limiting the usefulness of shop space. Due to their capacity, they limit the bay to light vehicles only. The lifts create a challenge to balance the workload of the techs due to the limit in lift capacity. This limits the shop in scheduling of trucks and larger vehicles to two bays and can also create safety issues.

2) Alignment equipment - all of the local garages we currently outsource our alignment needs to are closing, going out of business, or not longer offering alignment services. Using a dealership is not an efficient option

Budget: \$74,200 **% Budget Used:** 94%

PROJECT NAME: Fleet Services Complex

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)
Project Status: In Progress

Start Date: 6/18/2020

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.

Budget: \$3,500,000

% Budget Used: 7%



PROJECT NAME: Grounds Equipment FY20

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

Start Date: 7/1/2019

Project Status: In Progress

Description: Replace obsolete mowers, and equipment. Purchase an ATV (side by side) to be used for snow removal (sidewalks) and to assist in traveling to our remote radio towers and emergency generators that cannot be accessed by normal vehicles during storms and hazardous conditions. County currently maintains 365 acres (Collier Nature Preserve) that cannot be accessed by vehicles.

Budget: \$61,938

% Budget Used: 87%



PROJECT NAME:	Interchange Building FY20	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	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.		
<u>Budget:</u>	\$468,641	<u>% Budget Used:</u>	0%

PROJECT NAME:	Jail Mezzanine Metal Screen Partitions	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	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.		
<u>Budget:</u>	\$318,000	<u>% Budget Used:</u>	0%

PROJECT NAME:	Leicester Patrol Office Renovation	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	<p>During the FY20 Capital Budgeting process a Facility Assessment costing approximately \$6,948 was presented and approved. The Leicester Crossing Patrol and CID office housed about half of our workforce and is the primary site for evidence storage and processing. Requests were made to provide an emergency generator backup so that operations and security can continue when power outages occur, to build out offices in vacant space of the building and to provide showers. The scope of this project is intensive. A design of expansion was added in late FY20 with the project construction to begin in FY21</p>		
<u>Budget:</u>	\$133,948	<u>% Budget Used:</u>	1%

PROJECT NAME: Pack Library Exterior Wash

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)
Project Status: In Progress

Start Date: 7/1/2019

Description: The exterior of Pack Library needs to be cleaned as many large, dark stains are present, especially underneath the windows. There are several sealant joints that have also failed and need to be repaired.

Budget: \$192,500

% Budget Used: 0%



PROJECT NAME:

Parking Lot Improvements
Countywide FY20

DEPARTMENT:

General Services

FUND:

341 Capital Project

Project Manager:

Ronald Lunsford (8390)

Start Date:

7/1/2019

Project Status:

In Progress

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.

Budget:

\$946,523

% Budget Used:

0%



PROJECT NAME: Parks and Recreation Projects FY20

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

Start Date: 7/1/2019

Project Status: In Progress

Description: Enka and Owen Restroom heating change from seasonal to full-time use. Also includes three phase power for the Enka Sports Park

Budget: \$787,665

% Budget Used: 13%



PROJECT NAME: Register of Deeds Building Envelope

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

Start Date: 7/1/2019

Project Status: In Progress

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.

Budget: \$560,475

% Budget Used: 0%



PROJECT NAME: Repairs For Libraries FY20

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

Start Date: 7/1/2019

Project Status: In Progress

Description: This project would make repairs to three 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.

Budget: \$366,978

% Budget Used: 40%



PROJECT NAME: Roof Replacements FY20

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

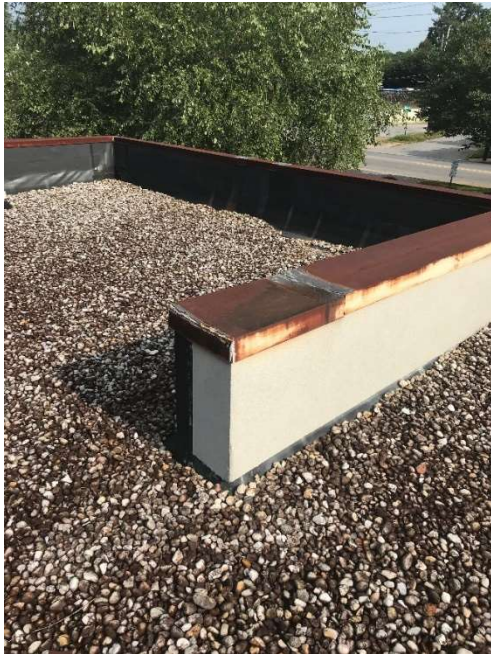
Start Date: 7/1/2019

Project Status: In Progress

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.

Budget: \$466,900

% Budget Used: 0%



PROJECT NAME:	Soccer Complex Improvements	DEPARTMENT:	General Services
		FUND:	341 Capital Project

<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	In Progress		

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.

<u>Budget:</u>	\$155,608	<u>% Budget Used:</u>	0%
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PROJECT NAME:	Buncombe County Health Clinic	DEPARTMENT:	General Services
		FUND:	341 Capital Project

<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	4/7/2015
<u>Project Status:</u>	In Progress		

Description: This project is the renovation and upfit of the old Health Clinic after the new facility at 22 Coxe was built. Some of the space was demolished to make room for the new building and a new layout had to be created. This will include space for the Health Clinic, pharmacy, lab and WIC space.

<u>Budget:</u>	\$1,474,184	<u>% Budget Used:</u>	96%
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PROJECT NAME: 200 College Exterior

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)
Project Status: In Progress

Start Date: 7/1/2018

Description: When the building was built, the window flashings were improperly installed and leaks have been an ongoing issue. The windows, frames and adjacent exterior components need to be removed so that the proper flashing system can be installed. Once that is complete, the windows will be reinstalled and re-sealed.

Budget: \$626,017

% Budget Used: 90%



PROJECT NAME: Courthouse Exterior Renovations

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

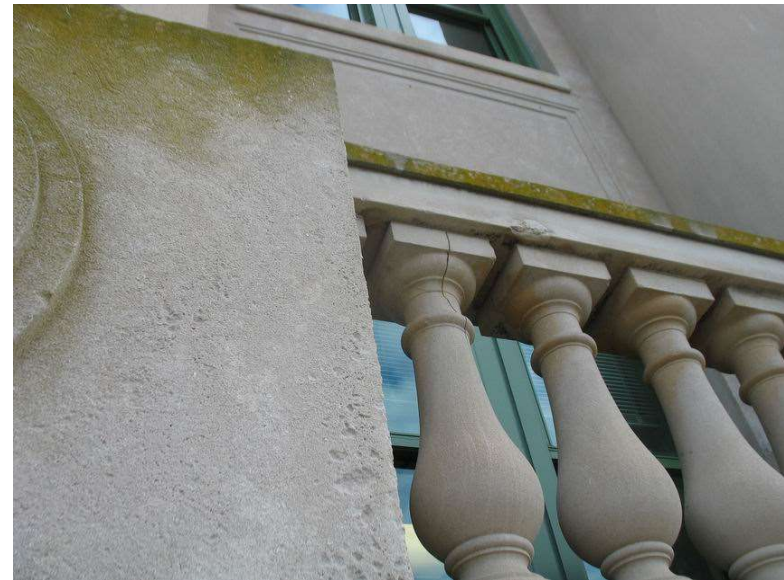
Start Date: 11/15/2017

Project Status: In Progress

Description: This project is to remediate the exterior envelope of the building to eliminate water intrusion to the facility as well as clean the building exterior. It includes tuck pointing failed masonry joints, re-sealing failed caulk joints, repairing cracked limestone, re-flashing failed window sills and lintels, and painting window coverings on the 14th and 15th floor.

Budget: \$4,565,835

% Budget Used: 100%



PROJECT NAME:	Detention Center Cooling Tower Replacement	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	7/1/2017
<u>Project Status:</u>	In Progress	<u>% Budget Used:</u>	4%
<u>Description:</u>	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.		
<u>Budget:</u>	\$376,940		

PROJECT NAME: Detention Center Exterior Repair and Cleaning **DEPARTMENT:** General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390) **Start Date:** 7/1/2018
Project Status: In Progress

Description: This project is to repair the exterior envelope of the Detention Center North Tower which includes the re-sealing of caulk joints, tuck pointing of pre-cast stone joints, re-painting of the windows and washing the building.

Budget: \$1,383,931 **% Budget Used:** 82%



PROJECT NAME:	IT Redundant Network Configuration	DEPARTMENT:	Information Technology
		FUND:	341 Capital Project
<u>Project Manager:</u>	Vance Bell (8102)	<u>Start Date:</u>	8/2/2016
<u>Project Status:</u>	In Progress		
<u>Description:</u>	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.		
<u>Budget:</u>	\$1,000,000	<u>% Budget Used:</u>	79%

PROJECT NAME:	Library Infrastructure	DEPARTMENT:	Information Technology
		FUND:	341 Capital Project
<u>Project Manager:</u>	Vance Bell (8102)	<u>Start Date:</u>	12/4/2018
<u>Project Status:</u>	In Progress		
<u>Description:</u>	This project has 2 components: implementing wireless infrastructure at all branches to move away from Charter Wi-Fi and installation of security cameras at all cameras to support a consistent security profile at every branch.		
<u>Budget:</u>	\$138,000	<u>% Budget Used:</u>	69%

PROJECT NAME:

Pack Library Fire Suppression System

DEPARTMENT:

Library

FUND:

341 Capital Project

Project Manager:

Ronald Lunsford (8390)

Start Date:

2/21/2019

Project Status:

In Progress

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.

Budget:

\$233,439

% Budget Used:

0%



PROJECT NAME: East Asheville Library

DEPARTMENT: Library
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)

Start Date: 1/23/2018

Project Status: In Progress

Description: This project is to demolish the existing East Asheville Library and Community room. A new facility will be constructed to replace the demolished one. It also includes installing a cross walk that was required as part of the land lease agreement with the City of Asheville.

Budget: \$6,977,466

% Budget Used: 96%



PROJECT NAME: Playground Maintenance Revolving Fund **DEPARTMENT:** Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Josh Peyton Zambricki O'Conner (10474) **Start Date:** 7/1/2018
Project Status: In Progress

Description: Capital cost to upgrade playgrounds in Buncombe County parks – generally located in rural, lower income areas – to current expectations of safe, inclusive, multigenerational play can easily run \$300,000 at each location. In the absence of this funding, we can dramatically extend the functional lifespan of current equipment (estimated to be around 10 years) with proper maintenance and routine equipment replacement and upgrades that focus on the physical, socio-emotional, sensory, cognitive, and communication development of the whole child and whole community.

Budget: \$30,000 **% Budget Used:** 31%



PROJECT NAME: Shelter at Lake Julian Walking Trail **DEPARTMENT:** Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Josh Peyton Zambricki O'Conner **Start Date:** 7/1/2019
(10474)

Project Status: In Progress **% Budget Used:** 0%

Description: The existing shelters at Lake Julian Park are almost 60 years old and show significant wear. The shelters are rented out to the community and the demand for them is high. By replacing the shelters we can ensure that the community gets value when they rent, and we will eliminate hazards that the aging existing shelters present. Existing concrete slabs would generally be reused. New shelters will provide a lighted, safe, covered area for visitors to the park. The shelters produce a revenue stream that returns capital to the County over their lifespan. The long-term fiscal impact will be a net profit as rental fees will exceed the cost of the shelter replacements.

Budget: \$180,000



PROJECT NAME: Grading and Paving of Old Playground at Lake Julian

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)
Project Status: In Progress

Start Date: 7/1/2019

Description: With the addition of a new playground in 2018 the old wooden playground is in need of removal. The area will then be graded and paved to add parking capacity. 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. Parking is a premium at Lake Julian Park. Additionally, new parking will create opportunities for larger revenue producing events and strategic partnerships.

Budget: \$180,000

% Budget Used: 0%



PROJECT NAME: Lake Julian Shelter Replacements

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)
Project Status: In Progress

Start Date: 7/1/2019

Description: The existing shelters at Lake Julian Park are almost 60 years old and show significant wear. The shelters are rented out to the community and the demand for them is high. By replacing the shelters we can ensure that the community gets value when they rent, and we will eliminate hazards that the aging existing shelters present. Existing concrete slabs would generally be reused. New shelters will provide a lighted, safe, covered area for visitors to the park. The shelters produce a revenue stream that returns capital to the County over their lifespan. The long-term fiscal impact will be a net profit as rental fees will exceed the cost of the shelter replacements.

Budget: \$100,000

% Budget Used: 5%



PROJECT NAME: Buncombe County Detention Facility Needs Assessment
DEPARTMENT: Sheriff's Office
FUND: 341 Capital Project

Project Manager: Ronald Lunsford (8390)
Project Status: In Progress
Start Date: 7/1/2019

Description: A request for expansion/construction of a detention facility to be added to the capital plan originated several fiscal years ago. The request remained on the list in FY2019 and it was not recommended at that time. For FY2020, the capital projects review team discussed that the original internal assessment of space and population was outdated and that there were efforts underway for jail diversion and that it would be prudent to re-evaluate current space, population etc. by an external consultant. Withhaving an assessment we could better determine if a detention facility would be needed as well as the scope and timing for it.

Budget: \$225,000
% Budget Used: 97%

PROJECT NAME: Courthouse Security Needs
DEPARTMENT: Sheriff's Office
FUND: 341 Capital Project

Project Manager: Sheri Powers (11448)
Project Status: In Progress
Start Date: 7/1/2019

Description: To replace Court Building X-ray Inspection system. The current machines have reached the end of their useful life. The equipment currently in use is costly to maintain, it costs around \$6,000 for every site visit to repair anytime the machine breaks. There is also a critical problem with the system software that is used in the operation of the X-ray machine units. The software is written to operate in an older windows based environment and cannot be updated. An estimate of \$59,953.94 from a certified NC vendor is attached and covers the replacement of both X-ray machines. The additional \$105,000 is for the addition of a turnstile card entry system to secure the area between the two X-ray machines.

Budget: \$165,000 **% Budget Used:** 98%

PROJECT NAME: Subtitle D Vertical Expansion

DEPARTMENT: Solid Waste
FUND: 342 Landfill Capital Projects

Project Manager: Dane Pedersen (10493)

Start Date: 4/7/2015

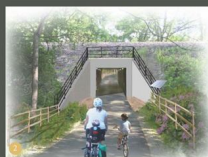
Project Status: In Progress

Description: Ongoing expenditures necessary to accommodate side slope vertical expansion of msw landfill

Budget: \$782,805 **% Budget Used:** 77%

Greenways

PROJECT NAME:	Black Mountain Greenway	DEPARTMENT:	Parks, Greenways & Recreation
		FUND:	341 Capital Project
<u>Project Manager:</u>	Josh Peyton Zambricki O'Conner (10474)	<u>Start Date:</u>	7/1/2018
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Recognizing that the citizens of Buncombe County win when municipalities and Buncombe County Government work together to on projects that make Buncombe County a better place to live for everyone from infants to retirees, this inter-local agreement with the Town of Black Mountain funds the Riverwalk Greenway. Part of the greenway master plan, it will provide for recreation, economic activity, and safe, accessible, active off-road pedestrian and cycling transportation. It is also a critical connection of the Fonta Flora State Trail, ensuring Buncombe County plays a vital role in improving connectivity to a larger greenway and trail system. Black Mountain is responsible for design and construction of the greenway; Buncombe County is only responsible for providing \$400,000 in funding paid in three installments. The first two payments total \$133,000 annually and the remainder will be paid in the final year.		
<u>Budget:</u>	\$266,000	<u>% Budget Used:</u>	100%



Riverwalk Greenway



PROJECT NAME: Enka Heritage Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Josh Peyton Zambricki O'Conner (10474)

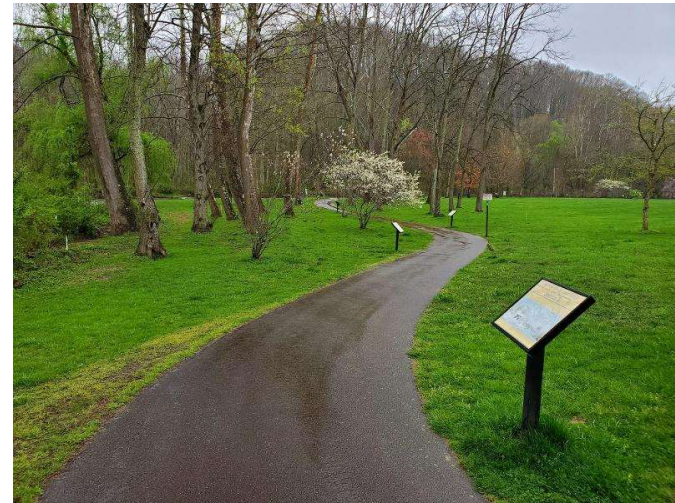
Start Date: 7/1/2018

Project Status: In Progress

Description: This unique aspect of Buncombe County Sports Park and the Enka Sports Complex connects visitors to the Enka community's deep culture and history. The trail runs along Hominy Creek and not only promotes an active lifestyle, but informs users of nearby points of interest and provides an easier connection to residential homes, businesses, and lodging. It will eventually connect to existing or planned greenways stretching to Bent Creek, The North Carolina Arboretum, and the Blue Ridge Parkway. The County received \$320,000 from the Federal Highway Administration's Surface Transportation Block Grant and is required to contribute 20% matching funds of the project cost of \$400,000 (anticipated).

Budget: \$80,000

% Budget Used: 0%



PROJECT NAME: Reems Creek Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

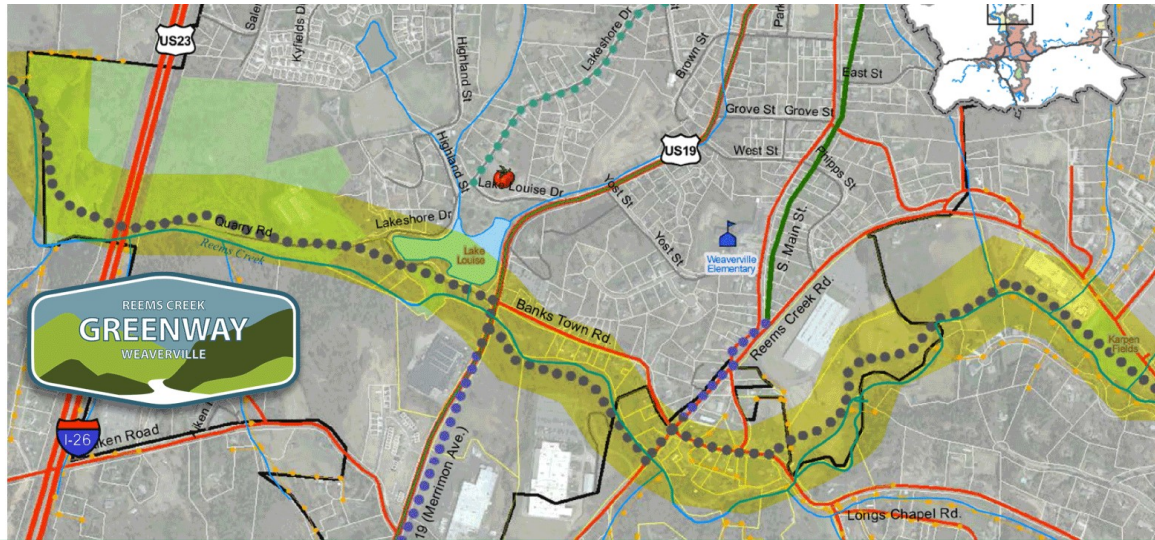
Project Manager: Josh Peyton Zambricki O'Conner (10474)

Start Date: 7/1/2018

Project Status: In Progress

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.

Budget: \$600,000 **% Budget Used:** 0%



PROJECT NAME: Sidewalks - General **DEPARTMENT:** Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Josh Peyton Zambricki O'Conner (10474) **Start Date:** 6/25/2018
Project Status: In Progress

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.

Budget: \$182,000 **% Budget Used:** 0%



PROJECT NAME: Woodfin Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Josh Peyton Zambricki O'Conner (10474)

Start Date: 5/31/2016

Project Status: In Progress

Description: Design and construction of the Woodfin Greenway which runs parallel to Riverside Drive from Broadway Ave north to Elk Mountain Road at MSD.

Budget: \$1,160,000

% Budget Used: 12%



PROJECT NAME: Woodfin Greenway - TDA Grant

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Josh Peyton Zambricki O'Conner (10474) **Start Date:** 1/23/2018

Project Status: In Progress

Description: Grant for larger Woodfin Project including greenway, Riverside Park, Silver Line Park, and the Woodfin Wave

Budget: \$2,250,000 **% Budget Used:** 0%



PROJECT NAME: Hominy Creek Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Josh Peyton Zambricki O'Conner (10474)

Start Date: TBD

Project Status: Not Started

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

Budget: \$80,000

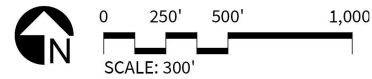
% Budget Used: 0%



PROJECT NAME:	Orchard Street Park	DEPARTMENT:	Parks, Greenways & Recreation
		FUND:	341 Capital Project
<u>Project Manager:</u>	Josh Peyton Zambricki O'Conner (10474)	<u>Start Date:</u>	TBD
<u>Project Status:</u>	Not Started		
<u>Description:</u>	<p>This project is an opportunity to deliver on our commitment to environmental justice by supplying this core service to an underserved area of our community. The future site of Orchard Street Park is located near several neighborhoods within walking distance made up of a mix of modest ranch-style homes, older apartment complexes, and some family owned stores and restaurants. The land is already owned by Buncombe County and will provide ample passive recreational opportunities to highlight environmental assets such as an existing creek and wetlands, ecological enhancements and educational areas, a surface trail, picnic tables and grills, covered shelters, a small amphitheater, and connections to many small residential areas.</p>		
<u>Budget:</u>	\$150,000	<u>% Budget Used:</u>	0%



Northern Parcels
 Combined Acreage: **2.81 AC**
 Southern Parcel
 Acreage: **0.26 AC**
TOTAL ACREAGE: 3.07 AC



Orchard Street Park, Opportunities Map

2020

Existing Projects [Asheville-Buncombe Technical College]

PROJECT NAME:	FY20 Emergency Relief	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>			
<u>Description:</u>	Emergency repairs and maintenance needed for AB Tech campus Capital Projects		
<u>Budget:</u>	\$40,000	<u>% Budget Used:</u>	0%

PROJECT NAME:	Capital Plan Maintenance	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	2/1/2018
<u>Project Status:</u>	In Progress		
<u>Description:</u>	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).		
<u>Budget:</u>	\$9,263,088	<u>% Budget Used:</u>	66%

PROJECT NAME:	FY20 Energy Savings	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	In Progress		

<u>Description:</u>	Retrofitting all light fixtures at Victoria Rd Campus to LED		
<u>Budget:</u>	\$500,000	<u>% Budget Used:</u>	54%

PROJECT NAME:	FY20 Enka Site Assessment & Master Plan	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Site assessment and master plan for AB Tech Enka Campus		
<u>Budget:</u>	\$125,000	<u>% Budget Used:</u>	0%

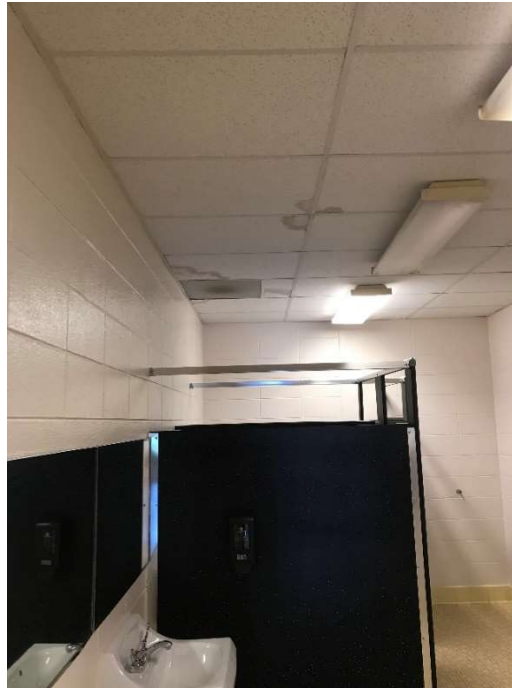
PROJECT NAME:	FY20 Enka Site Programmatic Capital Investments	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Funding for Enka site CIP		
<u>Budget:</u>	\$75,000	<u>% Budget Used:</u>	0%

PROJECT NAME:	FY20 Enka Site TCC Roofs	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech

<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Technology Commercialization Center Roof Replacement		
<u>Budget:</u>	\$1,700,000	<u>% Budget Used:</u>	0%

Existing Projects [Asheville City Schools/Other Education]

PROJECT NAME:	Hall Fletcher Restroom Renovations	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	11/20/2018
<u>Project Status:</u>			
<u>Description:</u>	Bringing restrooms to ADA Compliance. Contractor is also doing roof replacement		
<u>Budget:</u>	\$427,304	<u>% Budget Used:</u>	90%



PROJECT NAME: Hall Fletcher Roof Replacements

DEPARTMENT: Asheville City Schools
FUND: 326 Public School Capital Needs Fund

Project Manager: Ronald Lunsford (8390)

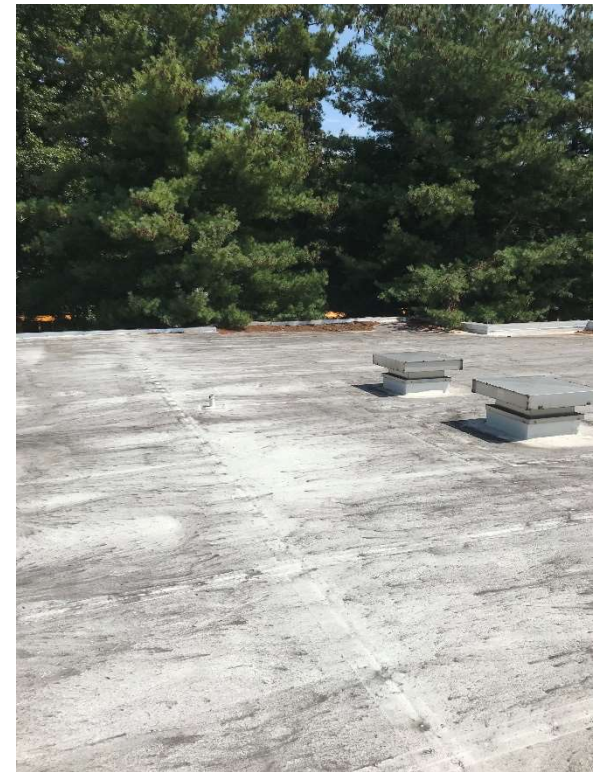
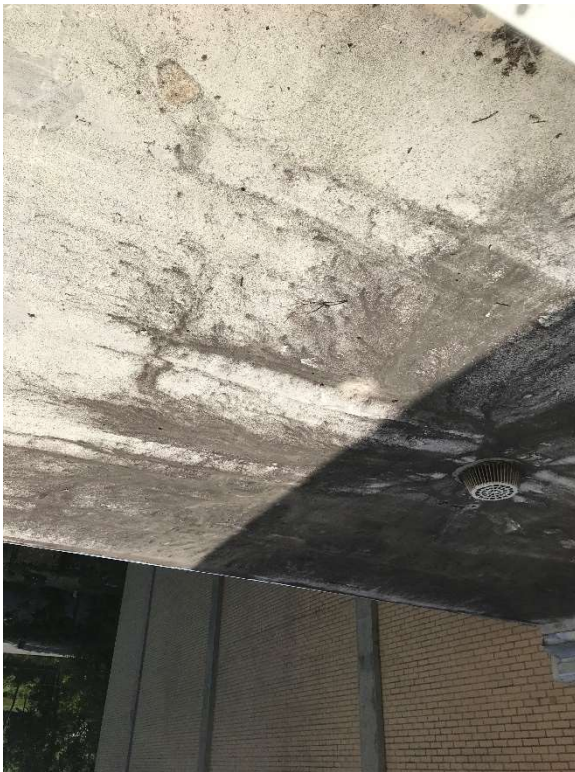
Start Date: 11/20/2018

Project Status:

Description: Roof replacement for large portion of school.

Budget: \$428,375

% Budget Used: 89%



PROJECT NAME:	AHS New Classroom Replacement Building - Design & Assessment	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	11/19/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	This is the replacement for the demolished ROTC building		
<u>Budget:</u>	\$397,171	<u>% Budget Used:</u>	71%

PROJECT NAME:	AHS New Classroom Replacement Building - Construction	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	11/19/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	This is a replacement for the demolished ROTC building.		
<u>Budget:</u>	\$3,488,834	<u>% Budget Used:</u>	0%

PROJECT NAME:	AHS New Classroom Replacement Building - Geotech, Inspections, Agency Fees and Owners Contingency	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford (8390)	<u>Start Date:</u>	11/19/2019
<u>Project Status:</u>	Not Started		

PROJECT NAME: Radio Upgrade Equipment & Install

DEPARTMENT: Education
FUND: 326 Public School Capital Needs Fund

Project Manager: Vance Bell (8102)

Start Date: 11/20/2018

Project Status: In Progress

Description: 2018 brought changes to the NC Fire Code, including changes to section 510 which governs emergency responder radio coverage and minimum coverage levels. Although existing buildings are exempt from the minimum coverage levels mandate in the 2018 version of section 510 of the NC Fire Code, County and City officials agreed that emergency responder radio coverage should be reviewed within the schools and that the schools should adhere to the new NC Fire Code retroactively. Extensive testing was completed in each school within the County and City. Based on the results of those tests the need has been determined to install an ERRCS (Emergency Responder Radio Coverage System) in nearly all the schools that were tested to ensure communications are maintained in the deficient areas for all first responders entering these buildings.

Budget: \$2,226,825

% Budget Used: 94%

Appendix I: Buncombe County Capital Improvement Policy

Original Effective Date: 06-18-96

Dates of Revision: 12-5-17 APPROVED BY BOARD OF COMMISSIONERS

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 existing fund structure.

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.

Definitions

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.

The Buncombe County Capital Improvement Plan (CIP) is 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.

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.

The requesting department or agency will provide the following information when requesting consideration of a new capital project:

- Project Title
- Project Manager
- Project Description and Scope
- Justification
- Stakeholder Impact
- Project Activities, Timeline, and Estimated Costs
- Funding Estimates and Sources of Funding
- Operating Budget Impacts

All capital project requests will be reviewed, analyzed, and presented to the County Senior Leadership Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with one of more the following criteria and any additional factors deemed appropriate by the Senior Leadership Team:

- Critical: Project results in prevention or correction of a significant potential health, environmental, or public safety hazard
- Mandatory: Project is mandated by State and/or Federal Law or Regulation
- Strategic: Project aligns with strategic initiatives of the Board of Commissioners
- State of Good Repair: Project maintains the integrity of current capital assets
- Cost Savings: Project produces a positive impact on the operating budget or County operations
- Expansion: Project expands the County's service delivery through investment in facilities, infrastructure, or new technology

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 debt 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.

CIP Adoption

The five-year CIP will be presented to the Board of Commissioners for consideration along with the County's annual operating budget. 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 and indicates conditional approval for those projects listed in future planning years.

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 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.

Administration and Implementation

The Senior Leadership Team, including the County Manager, Budget Director, and Chief Financial Officer are charged with carrying out the policy.

A Capital Project Review Team will convene annually to evaluate project requests and assist in presentation of requests to the Senior Leadership Team. This team will consist of Budget Analyst(s), Performance Management Analyst(s), General Services Director or designee, Information Technology Director or designee, Chief Financial Officer or designee, and any other relevant project stakeholder(s).

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 Senior Leadership Team representative.

Appendix II: Capital Project Request Form (FY21)

Project Name (Describe the Project): _____

Project Manager: _____

Project Requestor: _____

Is This an Energy Savings Project? (Y/N) _____

Project Description & Justification: _____

Stakeholder Impact (Who will be affected by this project?) _____

Anticipated 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

RECURRENCE: (Single Year or Recurrence) \$ _____

PERSONNEL 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 \$ _____

COST SAVINGS: Enter the *Total* Amount for Cost Savings \$ _____

ANNUAL OPERATING COSTS: Enter the *Total* Amount for Annual Operating Costs \$ _____

ANNUAL DEBT SERVICE: Enter the *Total* Amount for Annual Debt Service \$ _____

NOTES: Enter Any Additional Details Related to Operating Cost Impact: _____

Other Comments: _____

Attachments (Add additional PDF's, excel files, or other documents as backup for your request.) _____

Appendix III: First Round Scoring Criteria for Capital Project Submissions

		Rating Scale								
Criteria	Description	1	2	3	4	5	6	7	8	9
Project Requirements	Is the project required to meet legal, compliance, or regulatory mandates?	not required or mandated			pending requirement			required or mandated		
Does the project help meet regulatory compliance? Is there specific statute or ordinance which governs the project? Will there be a failure in infrastructure without the project? Will the project address or prevent threats to public health, safety or security? Will the project alleviate service degradation?										
Strategic Alignment	To what extent is the project aligned with the government's overall strategies?	no alignment with strategies			partial alignment with strategies			full alignment with strategies		
Does the project align with County strategic focuses? Does the Department have a business plan that aligns with the County plan and this project will address performance indicators that inform that plan? Does this project support more than one department's priorities?										
Value to Citizens	How much value will the outcome of this project bring to our citizens?	minimal value			partial value			high value		
Does the project create a tangible improvement in service delivery? What is the cost of the project to citizens in relationship to the benefit? How much additional operating expense will be needed to maintain the project?										

Source: Donaldson, G. (2015, August). Prioritizing Capital Improvement Planning. *Government Finance Review*, 18–22.

Appendix IV: Round Two Scoring Criteria and Results

Criteria	Weighting Factor	Priority Factor					
		0	1	2	3	4	5
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

Capital Project	Cost Savings Over the Project	Health and Safety	Integrity and		Regulatory Mandate	Service Delivery and Effectiveness	Strategic Plan	Synergy with Other Projects	Grand Total
	Life		Reliability of Assets	Quality of Life					
Buncombe County Comprehensive Plan	2.6	5.3	3.2	5.0	6.5	4.6	6.5	5.0	38.6
BAS System for Detention Center	4.0	6.3	5.6	3.0	5.3	3.5	5.3	2.0	34.9
Jail Repairs	3.5	6.5	5.6	3.2	5.3	3.3	5.0	2.2	34.5
FY21 Facilities Condition Assessment	3.5	5.8	5.6	3.2	2.8	4.0	4.5	4.2	33.5
Landfill Engineering Cell 7	2.8	6.0	4.0	3.6	5.5	4.6	4.3	2.6	33.3
Landfill Gas Utilization Study	3.7	5.0	3.4	3.8	2.8	3.7	6.0	3.3	31.6
Leicester Crossing Buildout	2.6	5.8	3.6	3.6	4.5	4.2	4.8	2.6	31.6
3 Phase Power for Buncombe County Sports Park	2.6	4.5	4.2	4.6	2.5	3.9	4.3	4.4	30.9
Courthouse Repairs	3.1	6.5	5.0	3.2	3.0	2.9	4.3	2.2	30.2
County Solar Projects	3.9	3.5	2.0	3.6	4.0	1.8	7.3	3.5	29.5
Lake Julian Paddle Boat Replacement	2.4	5.0	4.4	3.8	2.0	3.7	5.3	2.0	28.5
Accessible Boat Launch at Lake Julian Park	1.5	4.5	2.4	4.4	4.0	3.9	4.8	2.4	27.8
New Break Trailer for Landfill	2.0	6.3	4.6	4.0	2.5	2.9	3.3	2.0	27.6
Owen Park Playground Upgrade	1.7	5.3	3.2	4.2	2.0	3.3	5.3	2.0	26.9
Soccer Complex Improvements	1.8	4.2	4.1	3.6	2.1	3.7	4.5	2.9	26.8
ADA Swings	1.7	5.0	2.4	4.8	3.5	2.9	4.5	2.0	26.8
New Restroom Facility for Sports Park	2.0	4.0	3.0	4.6	2.3	3.5	3.8	2.4	25.5
New General Services Complex	2.6	4.2	3.2	2.8	2.0	3.9	4.0	2.8	25.4
HHS Lobby Restroom Remodel	1.7	4.8	3.4	3.6	2.5	2.8	3.5	1.7	23.8
Construct two pickleball courts	1.1	2.8	1.4	3.2	1.5	1.8	3.0	1.7	16.4
Adult Playground	1.1	2.0	1.2	2.8	1.5	1.8	4.0	1.1	15.5
Murals on Existing Structures	1.1	1.5	1.2	2.2	1.5	1.1	2.0	1.1	11.7

Appendix V: Full List of Submitted Capital Project Requests

Department	Project Name	FY Start	Disposition
General Services	FY21 Facilities Condition Assessment	2020	Begin current FY
Public Safety Training Center	Burn building upgrade	2020	Complete with operating dollars in current FY
Parks, Greenways and Recreation	ADA Swings (3x Lake Julian, Buncombe County Sports Park, and Owen Pond)	2020	Complete with operating dollars in current FY
Parks, Greenways and Recreation	3 Phase Power for Buncombe County Sports Park	2020	Expand scope of active Capital Project to include
Solid Waste	New break trailer for the landfill	2020	Complete with operating dollars in current FY
General Services	General Services - Courthouse Repairs	2021	Include in FY21 CIP
	General Services - Jail Repairs	2021	
Planning	Buncombe County Comprehensive Plan	2021	Disposition to FY22
Parks, Greenways and Recreation	Accessible Boat Launch at Lake Julian Park	2021	Disposition to FY22
	Owen Park Playground Upgrade	2021	
Sheriff's Office	Leicester Crossing Buildout	2021	Include in FY21 CIP
General Services	BAS system for Detention Center	2021	Disposition to FY22
Sustainability	County Solar Projects	2021	Allow BOC to vote in FY22
Information Technology	AV Refresh - 200 College	2021	Disposition to IT Data Governance
	AV Refresh - Courts Buildings	2022	
PR & Communications	Sound, Audio, and Visual Upgrades for 200 College Street Conference Room.	2021	Disposition to IT Data Governance
Cooperative Extension	49 Mount Carmel Improvement projects	2021	Move to Capital Outlay for FY21 for budget approval
Emergency Services	Training Desk Replacement	2021	Move to Capital Outlay for FY21 for budget approval
General Services	FY21 General Government Fleet	2021	Move to Capital Outlay for FY21 for budget approval
	FY21 Sheriff's Department Vehicle Replacement	2021	
Sheriff's Office	Detention Center - Kitchen Equipment Replacement	2021	Move to Capital Outlay for FY21 for budget approval
General Services	Firemen's Memorial	2021	Not capital; repair with operating maintenance dollars

Solid Waste	Landfill additional compactor (used)	2021	Purchase with Capital Outlay in Enterprise Fund
	Landfill Bulldozer	2021	
	Transfer Station front end loader to be used for white goods management (used)	2021	
	Transfer Station road tractor	2021	
General Services	New General Services Complex	2021	Include Fleet portion of Complex in FY21 CIP
HHS	HHS Lobby Restroom Remodel	2021	Reassess in later cycle after completion of Facility Assessment
Parks, Greenways and Recreation	Audit of Available Space for Future Development	2021	Rejected by Review Team
Parks, Greenways and Recreation	Adult Playground	2021	Resubmit in a later cycle
	Charles D. Owen Dog Park	2021	
	Construct two pickleball courts	2021	
	Murals on Existing Structures	2021	
Emergency Services	EMS Cardiac Monitor Extended Warranty and Service Agreement	2021	Submit in FY21 operating budget for annual approval
General Services	General Services - LED Upgrades for Courthouse	2021	Submit in FY21 operating budget for annual approval
Parks, Greenways and Recreation	Department Five Year Strategic Plan	2021	Submit in FY21 operating budget for annual approval
	Open Air Classroom at Charles D. Owen Park	2021	
	Upfit to North Buncombe Park Concession Stand	2021	
HHS	Mobile BCHHS Unit	2023	Disposition to FY23
Parks, Greenways and Recreation	Automatic gate at the Buncombe County Sports Park	2021	Withdrawn
Sheriff's Office	Detention Center Expansion	2021	Withdrawn
	Detention Center - Sprinkler Head Replacement	2021	Withdrawn, resubmit in later cycle
Existing Projects			
Parks, Greenways and Recreation	Lake Julian Paddle Boat Replacement		Disposition to FY22
Solid Waste	Landfill Gas Utilization Study		Include in FY21 CIP
	Landfill Engineering Cell 7 MSW Design and Permitting w/construction cost estimate \$55,000.00		Include in FY21 CIP

Parks, Greenways and Recreation	Soccer Complex Improvements		Disposition to FY23
	New Restroom Facility for Sports Park		
	Lake Julian Bathroom Additions		
Solid Waste	Landfill Engineering Cell 7 MSW Construction		Disposition to FY22

References

Donaldson, G. (2015, August). Prioritizing Capital Improvement Planning. *Government Finance Review*, 18–22.

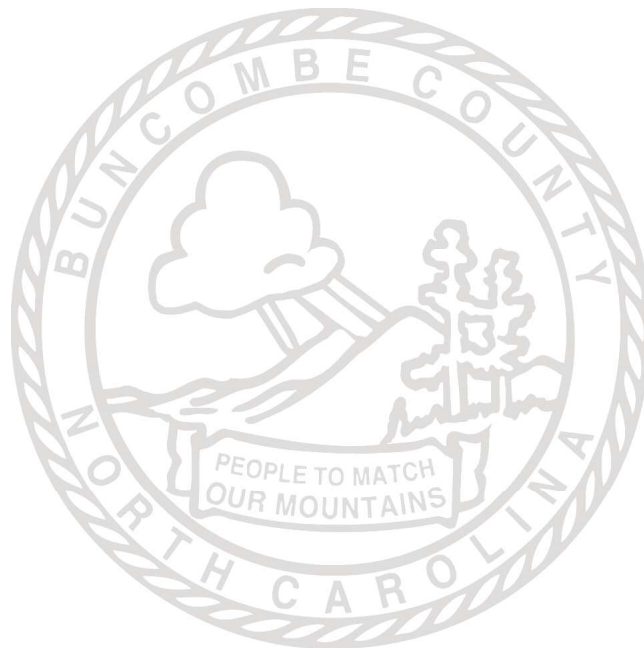
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Appendix M

Line Item Budget



Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
100 General	General Revenues	Revenue Accounts	
		4000:Ad Valorem Taxes	(211,961,847.00)
		4090:Interest	(250,000.00)
		4120:Investment Earnings	(750,000.00)
		4140:Local Option - Sales Tax	(30,068,224.00)
		4150:Miscellaneous Revenue	(740,000.00)
		4180:Other Taxes and Licenses	(2,507,500.00)
		4210:Restricted Intergovernmental	(1,467,367.00)
		4240:Sales and Services	(1,692,733.00)
		4250:Unrestricted Intergovernmental	(625,000.00)
	General Revenues Total		(250,062,671.00)
	CJIS	Revenue Accounts	
		4240:Sales and Services	(596,004.00)
	CJIS Total		(596,004.00)
	Cooperative Extension	Revenue Accounts	
		4150:Miscellaneous Revenue	(3,500.00)
		4240:Sales and Services	(3,000.00)
	Cooperative Extension Total		(6,500.00)
	Detention Center	Revenue Accounts	
		4210:Restricted Intergovernmental	(20,500.00)
		4240:Sales and Services	(3,617,624.00)
	Detention Center Total		(3,638,124.00)
	Direct Assistance	Revenue Accounts	
		4210:Restricted Intergovernmental	(4,624,626.00)
	Direct Assistance Total		(4,624,626.00)
	Division of Social Services	Revenue Accounts	
		4210:Restricted Intergovernmental	(29,292,226.00)
		4240:Sales and Services	(16,100.00)
Division of Social Services Total		(29,308,326.00)	
Elections	Revenue Accounts		
	4240:Sales and Services	(6,907.00)	
Elections Total		(6,907.00)	
Emergency Services	Revenue Accounts		
	4210:Restricted Intergovernmental	(292,500.00)	
	4240:Sales and Services	(6,238,645.00)	
Emergency Services Total		(6,531,145.00)	
Family Justice Center	Revenue Accounts		
	4240:Sales and Services	(13.00)	
Family Justice Center Total		(13.00)	
Fleet Services	Revenue Accounts		
	4150:Miscellaneous Revenue	(50,000.00)	
Fleet Services Total		(50,000.00)	
General Services	Revenue Accounts		
	4210:Restricted Intergovernmental	(355,000.00)	
	4240:Sales and Services	(567,369.00)	
General Services Total		(922,369.00)	
Governing Body	Revenue Accounts		
	4240:Sales and Services	(3,000.00)	
Governing Body Total		(3,000.00)	
Identification Bureau	Revenue Accounts		
	4210:Restricted Intergovernmental	(849,041.00)	
	4240:Sales and Services	(111,490.00)	
Identification Bureau Total		(960,531.00)	

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
100 General			
	Information Technology	Revenue Accounts	
		4240:Sales and Services	(5,400.00)
	Information Technology Total		(5,400.00)
	Interfund Transfers	Revenue Accounts	
		4110:Interfund Transfer Revenue	(6,537,802.00)
	Interfund Transfers Total		(6,537,802.00)
	JCPC - Juvenile Crime Prevention Council	Revenue Accounts	
		4210:Restricted Intergovernmental	(15,500.00)
	JCPC - Juvenile Crime Prevention Council Total		(15,500.00)
	Justice Resource Support	Revenue Accounts	
		4240:Sales and Services	(60,000.00)
	Justice Resource Support Total		(60,000.00)
	Library	Revenue Accounts	
		4210:Restricted Intergovernmental	(227,666.00)
		4240:Sales and Services	(112,000.00)
	Library Total		(339,666.00)
	Other Financing Sources	Revenue Accounts	
		4103:Bond Proceeds	(1,369,302.00)
		4230:Sale of Assets	(30,000.00)
		4310:Appropriated Fund Balance	(12,216,382.00)
	Other Financing Sources Total		(13,615,684.00)
	Parking Services	Revenue Accounts	
		4240:Sales and Services	(625,000.00)
	Parking Services Total		(625,000.00)
	Parks, Greenways & Recreation	Revenue Accounts	
		4240:Sales and Services	(116,580.00)
	Parks, Greenways & Recreation Total		(116,580.00)
	Permits & Inspections	Revenue Accounts	
		4190:Permits and Fees	(2,463,600.00)
		4240:Sales and Services	(13,005.00)
	Permits & Inspections Total		(2,476,605.00)
	Planning	Revenue Accounts	
		4240:Sales and Services	(428,015.00)
	Planning Total		(428,015.00)
	PR & Communications	Revenue Accounts	
		4180:Other Taxes and Licenses	(26,000.00)
	PR & Communications Total		(26,000.00)
	Public Health	Revenue Accounts	
		4110:Interfund Transfer Revenue	(10,000.00)
		4210:Restricted Intergovernmental	(4,647,476.00)
		4240:Sales and Services	(2,219,291.00)
	Public Health Total		(6,876,767.00)
	Register of Deeds	Revenue Accounts	
		4180:Other Taxes and Licenses	(4,800,000.00)
		4190:Permits and Fees	(1,390,400.00)
	Register of Deeds Total		(6,190,400.00)
	Sheriff's Office	Revenue Accounts	
		4210:Restricted Intergovernmental	(654,181.00)
		4240:Sales and Services	(466,000.00)
	Sheriff's Office Total		(1,120,181.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
100 General	Soil Conservation	Revenue Accounts	
		4150:Miscellaneous Revenue	(800.00)
		4210:Restricted Intergovernmental	(30,420.00)
		4240:Sales and Services	(24,500.00)
	Soil Conservation Total		(55,720.00)
	Sustainability	Revenue Accounts	
		4150:Miscellaneous Revenue	(17,576.00)
	Sustainability Total		(17,576.00)
	Tax Collections	Revenue Accounts	
		4150:Miscellaneous Revenue	(57,500.00)
		4240:Sales and Services	(1,255,375.00)
		Tax Collections Total	
	100 General Total		(336,529,987.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
100 General			
General Government	Budget	Salaries And Benefits	
		5000:Salaries and Wages	433,523.00
		Salary	417,429.00
		Longevity	16,094.00
		5030:Benefits	225,571.00
		Payroll Taxes	33,165.00
		Employer 401(k)	33,395.00
		State Retirement	44,176.00
		Health Insurance	110,700.00
		Life Insurance	280.00
		Retiree Medicare Stabilization	2,275.00
		Unemployment	110.00
		Workers Comp	1,470.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	14,759.00
		Airfare	450.00
		Lodging	6,779.00
		Registration	4,550.00
		Rental Car	1,250.00
		Training	125.00
		Travel	1,605.00
		6060:Office Expenses	3,026.00
		Books and Supplies	700.00
		Dues and Subscriptions	950.00
		Office Supplies	1,376.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	8,691.00
		Non Discretionary Copier Rental	1,467.00
		Non Discretionary Insurance and Bonds	4,370.00
		Non Discretionary Telephone	2,854.00
		Budget Total	685,570.00
	Community Engagement	Salaries And Benefits	
		5000:Salaries and Wages	213,483.00
		Salary	203,175.00
		Longevity	10,308.00
		5030:Benefits	112,172.00
		Payroll Taxes	16,332.00
		Employer 401(k)	16,255.00
		State Retirement	21,754.00
		Health Insurance	55,350.00
		Life Insurance	168.00
		Retiree Medicare Stabilization	1,365.00
		Unemployment	66.00
		Workers Comp	882.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	1,500.00
		Travel	1,500.00
		6060:Office Expenses	11,107.00
		Meetings	8,386.00
		Office Supplies	2,180.00
		Printing	541.00
		6090:Contract and Professional Services	211,955.00
		Contracted Services	206,155.00
		Professional Services	5,800.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	16,339.00
		Non Discretionary Copier Rental	6,939.00
		Non Discretionary Insurance and Bonds	3,400.00
		Non Discretionary Telephone	6,000.00
		Community Engagement Total	566,556.00
	County Manager	Salaries And Benefits	
		5000:Salaries and Wages	718,608.00
		Salary	699,381.00
		Longevity	11,227.00
		Temporary Salary	8,000.00
		5030:Benefits	315,363.00
		Payroll Taxes	54,973.00
		Employer 401(k)	55,398.00
		State Retirement	71,707.00
		Health Insurance	129,150.00
		Life Insurance	280.00
		Retiree Medicare Stabilization	2,275.00
		Unemployment	110.00
		Workers Comp	1,470.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	21,655.00
		Employee Training	5,855.00
		Lodging	2,000.00
		Parking	100.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	County Manager	Registration	4,100.00		
		Training/Meeting Food	2,000.00		
		Travel	7,600.00		
		6060:Office Expenses	21,050.00		
		Books and Supplies	500.00		
		Dues and Subscriptions	8,750.00		
		Event Registration	500.00		
		Meetings	800.00		
		Office Supplies	10,100.00		
		Postage	400.00		
		6070:Maintenance and Repair	300.00		
		Equipment Maintenance	300.00		
		6090:Contract and Professional Services	10,000.00		
		Professional Services	10,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	36,273.00		
		Non Discretionary Copier Rental	1,698.00		
		Non Discretionary Insurance and Bonds	25,575.00		
		Non Discretionary Telephone	9,000.00		
		Program Support			
		6520:Program Support	10,000.00		
		Contracts, Grants & Subcontractors	10,000.00		
		County Manager Total			1,133,249.00
		Elections	Salaries And Benefits	5000:Salaries and Wages	580,696.00
				Salary	428,659.00
				Longevity	13,181.00
				Overtime	35,000.00
				Temporary Salary	103,856.00
				5030:Benefits	362,493.00
				Payroll Taxes	44,425.00
				Employer 401(k)	34,293.00
				State Retirement	54,179.00
				Health Insurance	221,400.00
				Life Insurance	448.00
				Retiree Medicare Stabilization	3,640.00
Unemployment	286.00				
Workers Comp	3,822.00				
Operating Expenditures - Discretionary					
6010:Uniforms	500.00				
Uniforms	500.00				
6020:Travel and Training	31,083.00				
Airfare	1,700.00				
Lodging	9,990.00				
Registration	12,041.00				
Rental Car	2,900.00				
Travel	4,452.00				
6030:Vehicle Expense	500.00				
Auto Supplies	500.00				
6040:Rent and Lease	139,411.00				
Office Space Rental	139,411.00				
6060:Office Expenses	342,359.00				
Office Supplies	110,384.00				
Postage	75,515.00				
Printing	156,460.00				
6070:Maintenance and Repair	100,757.00				
Building and Grounds Maintenance	5,000.00				
Equipment Maintenance	95,757.00				
6090:Contract and Professional Services	605,707.00				
Contracted Services	600,707.00				
Professional Services	5,000.00				
6160:Advertising	5,000.00				
Legal Advertising	5,000.00				
6500:Information Technology	172,916.00				
Data Processing	172,916.00				
6525:Telecommunications	17,000.00				
Telephone	17,000.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	67,717.00				
Non Discretionary Copier Rental	15,097.00				
Non Discretionary Insurance and Bonds	7,220.00				
Non Discretionary Motor Fuel	3,000.00				
Non Discretionary Telephone	42,400.00				
Elections Total			2,426,139.00		
Finance	Salaries And Benefits	5000:Salaries and Wages	1,280,162.00		
		Salary	1,238,299.00		
		Longevity	38,363.00		
		Temporary Salary	3,500.00		
		5030:Benefits	744,280.00		

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General Government	Finance	Payroll Taxes	97,932.00		
		Employer 401(k)	97,483.00		
		State Retirement	128,079.00		
		Health Insurance	405,900.00		
		Life Insurance	1,008.00		
		Retiree Medicare Stabilization	8,190.00		
		Unemployment	396.00		
		Workers Comp	5,292.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	56,150.00		
		Airfare	4,050.00		
		Lodging	14,851.00		
		Registration	19,179.00		
		Rental Car	700.00		
		Travel	17,370.00		
		6040:Rent and Lease	5,863.00		
		Equipment Rental	5,863.00		
		6060:Office Expenses	30,345.00		
		Dues and Subscriptions	3,845.00		
		Office Supplies	17,800.00		
		Postage	7,200.00		
		Printing	1,500.00		
		6090:Contract and Professional Services	306,155.00		
		Contracted Services	10,500.00		
		File and Mail Management	73,380.00		
		JCPC Administration	1,150.00		
		Professional Services	221,125.00		
		6105:Charges and Fees	2,363.00		
		Bank Service Charges	1,836.00		
		Other Penalty and Interest Charges	527.00		
		6160:Advertising	500.00		
		Advertising	500.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	35,012.00		
		Non Discretionary Copier Rental	10,353.00		
		Non Discretionary Insurance and Bonds	16,159.00		
		Non Discretionary Motor Fuel	500.00		
		Non Discretionary Telephone	8,000.00		
		Finance Total		2,460,830.00	
		Fleet Services	Salaries And Benefits	5000:Salaries and Wages	356,635.00
				Salary	343,304.00
				Longevity	13,331.00
				5030:Benefits	318,277.00
				Payroll Taxes	27,283.00
				Employer 401(k)	27,464.00
				State Retirement	36,341.00
				Health Insurance	221,400.00
				Life Insurance	392.00
				Retiree Medicare Stabilization	3,185.00
				Unemployment	154.00
				Workers Comp	2,058.00
Operating Expenditures - Discretionary					
6000:Utilities	22,260.00				
Utilities	22,260.00				
6010:Uniforms	3,675.00				
Uniforms	3,675.00				
6020:Travel and Training	1,500.00				
Employee Training	1,500.00				
6030:Vehicle Expense	256,882.00				
Auto Maintenance	246,882.00				
Tag and Title	10,000.00				
6060:Office Expenses	9,920.00				
Dues and Subscriptions	5,700.00				
Office Supplies	1,200.00				
Postage	20.00				
Safety Equipment	1,000.00				
Small Tools	2,000.00				
6070:Maintenance and Repair	2,500.00				
Equipment Maintenance	2,500.00				
6090:Contract and Professional Services	7,500.00				
Contracted Services	7,500.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	20,848.00				
Non Discretionary Copier Rental	1,279.00				
Non Discretionary Insurance and Bonds	5,871.00				
Non Discretionary Motor Fuel	12,698.00				
Non Discretionary Telephone	1,000.00				
Capital Outlay					
7000:Capital Outlay	1,369,302.00				
Vehicles - General Government	336,102.00				

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General Government	Fleet Services	Vehicles - Sheriff	1,033,200.00
	Fleet Services Total		2,369,299.00
General Government		Contingency	
		9002:Budgetary Contingency	590,000.00
		(Blank)	590,000.00
General Government Total			590,000.00
General Services		Salaries And Benefits	
		5000:Salaries and Wages	2,055,906.00
		Salary	1,919,038.00
		Longevity	81,130.00
		Overtime	2,948.00
		Temporary Salary	52,790.00
		5030:Benefits	1,281,679.00
		Payroll Taxes	157,278.00
		Employer 401(k)	153,522.00
		State Retirement	203,819.00
		Health Insurance	734,807.00
		Life Insurance	2,184.00
		Retiree Medicare Stabilization	17,745.00
		Unemployment	858.00
		Workers Comp	11,466.00
		Operating Expenditures - Discretionary	
		6000:Utilities	1,712,235.00
		(Blank)	2,163.00
		Utilities	1,710,072.00
		6010:Uniforms	19,114.00
		Uniforms	19,114.00
		6020:Travel and Training	37,356.00
		Airfare	1,000.00
		Certifications	3,000.00
		Employee Training	11,425.00
		Lodging	10,800.00
		Miscellaneous	300.00
		Rental Car	3,525.00
		Travel	7,306.00
		6040:Rent and Lease	132,607.00
		Land Rental	132,607.00
		6060:Office Expenses	38,979.00
		Dues and Subscriptions	500.00
		Office Supplies	38,479.00
		6070:Maintenance and Repair	764,851.00
		Building and Grounds Maintenance	764,851.00
		6075:Equipment	135,736.00
		Non Capital Equipment	135,736.00
		6090:Contract and Professional Services	1,407,588.00
		Contracted Services	846,887.00
		Janitorial Service	560,701.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	190,864.00
		Non Discretionary Copier Rental	7,771.00
		Non Discretionary Insurance and Bonds	62,165.00
		Non Discretionary Motor Fuel	70,928.00
		Non Discretionary Telephone	50,000.00
		Capital Outlay	
		7000:Capital Outlay	60,000.00
		Pool Resurfacing	60,000.00
General Services Total			7,836,915.00
Governing Body		Salaries And Benefits	
		5000:Salaries and Wages	359,388.00
		Salary	352,910.00
		Longevity	6,478.00
		5030:Benefits	299,302.00
		Payroll Taxes	27,492.00
		Employer 401(k)	11,050.00
		State Retirement	14,736.00
		457 Prudential	17,181.00
		Health Insurance	221,400.00
		Life Insurance	504.00
		Retiree Medicare Stabilization	4,095.00
		Unemployment	198.00
		Workers Comp	2,646.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	4,630.00
		Lodging	1,080.00
		Registration	2,250.00
		Training	400.00
		Travel	900.00
		6060:Office Expenses	289,337.00
		Dues and Subscriptions	281,037.00

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General Government	Governing Body	Office Supplies	7,000.00		
		Postage	500.00		
		Printing	800.00		
		6090:Contract and Professional Services	30,000.00		
		Professional Services	30,000.00		
		6160:Advertising	2,100.00		
		Advertising	2,100.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	27,842.00		
		Non Discretionary Copier Rental	11,691.00		
		Non Discretionary Insurance and Bonds	7,651.00		
		Non Discretionary Telephone	8,500.00		
		Governing Body Total		1,012,599.00	
		Human Resources	Salaries And Benefits	5000:Salaries and Wages	948,552.00
				Salary	913,778.00
				Longevity	34,774.00
				5030:Benefits	510,547.00
				Payroll Taxes	72,564.00
				Employer 401(k)	73,103.00
				State Retirement	96,656.00
				Health Insurance	258,300.00
				Life Insurance	672.00
				Retiree Medicare Stabilization	5,460.00
				Unemployment	264.00
				Workers Comp	3,528.00
				Operating Expenditures - Discretionary	
6020:Travel and Training	56,122.00				
Airfare	1,700.00				
Airfare - Miscellaneous Fees	140.00				
Education and Program Materials	5,000.00				
Employee Training	5,000.00				
Lodging	5,888.00				
Registration	8,500.00				
Rental Car	252.00				
Training	26,575.00				
Travel	3,067.00				
6060:Office Expenses	138,926.00				
Certifications	9,000.00				
Dues and Subscriptions	7,562.00				
Employee Recognition	29,000.00				
Meetings	87,364.00				
Office Supplies	5,000.00				
Postage	1,000.00				
6090:Contract and Professional Services	73,490.00				
Background Checks	6,000.00				
Contracted Services	17,740.00				
Drug Testing	5,000.00				
Flex Plan Administration	25,750.00				
Human Resource Development	5,000.00				
Professional Services	14,000.00				
6160:Advertising	7,500.00				
Advertising	7,500.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	20,742.00				
Non Discretionary Copier Rental	9,950.00				
Non Discretionary Insurance and Bonds	9,292.00				
Non Discretionary Telephone	1,500.00				
Program Support					
6520:Program Support	3,126.00				
Public Transportation Employee Benefit	3,126.00				
Human Resources Total				1,759,005.00	
Information Technology	Salaries And Benefits			5000:Salaries and Wages	4,739,239.00
				Salary	4,528,818.00
				Longevity	190,421.00
				Temporary Salary	20,000.00
		5030:Benefits	2,491,518.00		
		Payroll Taxes	362,552.00		
		Employer 401(k)	362,305.00		
		State Retirement	480,891.00		
		Health Insurance	1,236,150.00		
		Life Insurance	3,360.00		
		Retiree Medicare Stabilization	27,300.00		
		Unemployment	1,320.00		
		Workers Comp	17,640.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	15,078.00		
		Registration	14,278.00		
		Travel	800.00		

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General Government	Information Technology	6060:Office Expenses	11,500.00		
		Office Supplies	10,000.00		
		Postage	1,500.00		
		6090:Contract and Professional Services	257,898.00		
		Contracted Services	257,898.00		
		6500:Information Technology	4,666,983.00		
		Infrastructure Refresh	218,400.00		
		IT Licensing and Maintenance	4,118,583.00		
		Technology Refresh	330,000.00		
		6525:Telecommunications	215,000.00		
		Connectivity	215,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	238,237.00		
		Non Discretionary Copier Rental	23,785.00		
		Non Discretionary Insurance and Bonds	152,452.00		
		Non Discretionary Motor Fuel	2,000.00		
		Non Discretionary Telephone	60,000.00		
		Information Technology Total			12,635,453.00
		Internal Audit	Salaries And Benefits	5000:Salaries and Wages	182,072.00
				Salary	176,221.00
				Longevity	5,851.00
				5030:Benefits	85,133.00
				Payroll Taxes	13,928.00
				Employer 401(k)	14,098.00
				State Retirement	18,553.00
				Health Insurance	36,900.00
				Life Insurance	112.00
				Retiree Medicare Stabilization	910.00
				Unemployment	44.00
				Workers Comp	588.00
				Operating Expenditures - Discretionary	
6020:Travel and Training	25,660.00				
Airfare	2,112.00				
Lodging	4,845.00				
Training	10,925.00				
Travel	7,778.00				
6060:Office Expenses	8,200.00				
Dues and Subscriptions	3,200.00				
Education and Program Materials	1,500.00				
Office Supplies	3,500.00				
6090:Contract and Professional Services	40,000.00				
Contracted Services	40,000.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	2,614.00				
Non Discretionary Insurance and Bonds	1,214.00				
Non Discretionary Telephone	1,400.00				
Internal Audit Total				343,679.00	
Legal and Risk	Salaries And Benefits			5000:Salaries and Wages	679,595.00
				Salary	650,241.00
		Longevity	29,354.00		
		5030:Benefits	288,921.00		
		Payroll Taxes	51,989.00		
		Employer 401(k)	52,020.00		
		State Retirement	69,250.00		
		Health Insurance	110,700.00		
		Life Insurance	336.00		
		Retiree Medicare Stabilization	2,730.00		
		Unemployment	132.00		
		Workers Comp	1,764.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	12,664.00		
		Lodging	2,015.00		
		Parking	100.00		
		Registration	8,055.00		
		Rental Car	414.00		
		Training	1,080.00		
		Travel	1,000.00		
		6060:Office Expenses	13,366.00		
		Books and Supplies	500.00		
		Dues and Subscriptions	11,616.00		
		Office Supplies	1,000.00		
		Postage	250.00		
		6090:Contract and Professional Services	194,000.00		
		Professional Services	194,000.00		
		6105:Charges and Fees	500.00		
		Court Filing Fees	500.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	15,475.00		

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General Government	Legal and Risk	Non Discretionary Copier Rental	10,030.00
		Non Discretionary Insurance and Bonds	5,445.00
	Legal and Risk Total		1,204,521.00
	Parking Services	Operating Expenditures - Discretionary	
		6070:Maintenance and Repair	40,000.00
		Building and Grounds Maintenance	40,000.00
		6090:Contract and Professional Services	565,667.00
		Contracted Services	565,667.00
	Parking Services Total		605,667.00
	Performance Management	Salaries And Benefits	
		5000:Salaries and Wages	911,684.00
		Salary	876,147.00
		Longevity	35,537.00
		5030:Benefits	406,228.00
		Payroll Taxes	69,744.00
		Employer 401(k)	70,090.00
		State Retirement	92,901.00
		Health Insurance	166,050.00
		Life Insurance	504.00
		Retiree Medicare Stabilization	4,095.00
		Unemployment	198.00
		Workers Comp	2,646.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	17,741.00
		Registration	17,741.00
		6060:Office Expenses	3,100.00
		Dues and Subscriptions	600.00
		Office Supplies	2,500.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	14,969.00
		Non Discretionary Insurance and Bonds	7,969.00
		Non Discretionary Telephone	7,000.00
		Program Support	
		6520:Program Support	5,000.00
		Program Support	5,000.00
	Performance Management Total		1,358,722.00
	PR & Communications	Salaries And Benefits	
		5000:Salaries and Wages	339,544.00
		Salary	330,083.00
		Longevity	9,461.00
		5030:Benefits	183,367.00
		Payroll Taxes	25,975.00
		Employer 401(k)	26,408.00
		State Retirement	34,599.00
		Health Insurance	92,250.00
		Life Insurance	280.00
		Retiree Medicare Stabilization	2,275.00
		Unemployment	110.00
		Workers Comp	1,470.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	496.00
		Rental Car	450.00
		Training	46.00
		6060:Office Expenses	25,300.00
		Dues and Subscriptions	5,000.00
		Office Food and Provisions	300.00
		Office Supplies	6,000.00
		Printing	14,000.00
		6070:Maintenance and Repair	9,700.00
		Equipment Maintenance	9,700.00
		6090:Contract and Professional Services	5,000.00
		Contracted Services	5,000.00
		6160:Advertising	20,000.00
		Advertising	7,000.00
		Facebook Advertising	13,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	9,035.00
		Non Discretionary Copier Rental	6,000.00
		Non Discretionary Insurance and Bonds	3,035.00
	PR & Communications Total		592,442.00
	Register of Deeds	Salaries And Benefits	
		5000:Salaries and Wages	870,806.00
		Salary	830,957.00
		Longevity	31,849.00
		Temporary Salary	8,000.00
		5030:Benefits	626,519.00
		Payroll Taxes	68,211.00
		Employer 401(k)	66,480.00

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General Government	Register of Deeds	State Retirement	87,919.00		
		Health Insurance	369,000.00		
		Life Insurance	952.00		
		Register of Deeds Supplemental Retirement Payment	20,850.00		
		Retiree Medicare Stabilization	7,735.00		
		Unemployment	374.00		
		Workers Comp	4,998.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	7,000.00		
		Lodging	2,000.00		
		Training	1,500.00		
		Travel	3,500.00		
		6060:Office Expenses	43,850.00		
		Dues and Subscriptions	1,650.00		
		Office Supplies	25,000.00		
		Postage	6,200.00		
		Printing	11,000.00		
		6070:Maintenance and Repair	1,500.00		
		Equipment Maintenance	1,500.00		
		6090:Contract and Professional Services	7,230.00		
		Contracted Services	7,230.00		
		6105:Charges and Fees	2,368,000.00		
		Credit Card Processing Fee	16,000.00		
		Excise Tax	2,352,000.00		
		6500:Information Technology	13,000.00		
		Data Processing	13,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	37,533.00		
		Non Discretionary Copier Rental	18,843.00		
		Non Discretionary Insurance and Bonds	16,190.00		
		Non Discretionary Telephone	2,500.00		
		Register of Deeds Total		3,975,438.00	
		Strategic Partnership Grants		Salaries And Benefits	
				5000:Salaries and Wages	170,102.00
				Salary	164,110.00
				Longevity	5,992.00
				5030:Benefits	82,029.00
				Payroll Taxes	13,013.00
				Employer 401(k)	13,129.00
				State Retirement	17,333.00
				Health Insurance	36,900.00
				Life Insurance	112.00
				Retiree Medicare Stabilization	910.00
				Unemployment	44.00
Workers Comp	588.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	1,424.00				
Registration	424.00				
Travel	1,000.00				
6060:Office Expenses	1,300.00				
Dues and Subscriptions	200.00				
Meetings	500.00				
Office Supplies	500.00				
Printing	100.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	1,214.00				
Non Discretionary Insurance and Bonds	1,214.00				
Program Support					
6520:Program Support	1,489,305.00				
Program Support	1,489,305.00				
Strategic Partnership Grants Total		1,745,374.00			
Sustainability		Salaries And Benefits			
		5000:Salaries and Wages	89,378.00		
		Salary	81,290.00		
		Longevity	4,088.00		
		Temporary Salary	4,000.00		
		5030:Benefits	41,318.00		
		Payroll Taxes	6,838.00		
		Employer 401(k)	6,503.00		
		State Retirement	8,700.00		
		Health Insurance	18,450.00		
		Life Insurance	56.00		
		Retiree Medicare Stabilization	455.00		
		Unemployment	22.00		
		Workers Comp	294.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	2,550.00		
		Lodging	600.00		
		Registration	900.00		
		Rental Car	500.00		

Buncombe County Line Item Budget - Adopted

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Company: Buncombe County

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Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	Sustainability	Travel	550.00		
		6060:Office Expenses	1,400.00		
		Dues and Subscriptions	900.00		
		Office Supplies	500.00		
		6075:Equipment	4,000.00		
		Non Capital Equipment	4,000.00		
		6090:Contract and Professional Services	351,500.00		
		Contracted Services	209,000.00		
		Professional Services	142,500.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	607.00		
		Non Discretionary Insurance and Bonds	607.00		
		Sustainability Total	490,753.00		
		Tax Assessment	Salaries And Benefits	5000:Salaries and Wages	1,658,772.00
				Salary	1,542,650.00
Longevity	66,122.00				
Temporary Salary	50,000.00				
5030:Benefits	1,168,182.00				
Payroll Taxes	126,897.00				
Employer 401(k)	123,413.00				
State Retirement	163,932.00				
Health Insurance	729,130.00				
Life Insurance	1,680.00				
Retiree Medicare Stabilization	13,650.00				
Unemployment	660.00				
Workers Comp	8,820.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	28,200.00				
Lodging	8,400.00				
Registration	15,900.00				
Training	400.00				
Travel	3,500.00				
6060:Office Expenses	87,565.00				
Dues and Subscriptions	28,865.00				
Office Supplies	25,000.00				
Postage	15,000.00				
Printing	18,700.00				
6070:Maintenance and Repair	500.00				
Equipment Maintenance	500.00				
6090:Contract and Professional Services	396,100.00				
Contracted Services	369,600.00				
Professional Services	26,500.00				
6160:Advertising	1,250.00				
Legal Advertising	1,250.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	80,584.00				
Non Discretionary Copier Rental	23,926.00				
Non Discretionary Insurance and Bonds	24,658.00				
Non Discretionary Motor Fuel	8,000.00				
Non Discretionary Telephone	24,000.00				
Tax Assessment Total	3,421,153.00				
Tax Collections	Salaries And Benefits			5000:Salaries and Wages	773,264.00
				Salary	699,644.00
				Longevity	28,091.00
				Overtime	10,000.00
				Temporary Salary	35,529.00
				5030:Benefits	532,481.00
				Payroll Taxes	59,154.00
		Employer 401(k)	55,973.00		
		State Retirement	74,503.00		
		Health Insurance	332,100.00		
		Life Insurance	728.00		
		Retiree Medicare Stabilization	5,915.00		
		Unemployment	286.00		
		Workers Comp	3,822.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	8,865.00		
		Lodging	2,700.00		
		Registration	2,100.00		
		Rental Car	825.00		
		Travel	3,240.00		
		6060:Office Expenses	108,470.00		
		Dues and Subscriptions	3,220.00		
		Miscellaneous	1,200.00		
		Office Supplies	15,000.00		
		Postage	66,250.00		
		Printing	22,800.00		
		6070:Maintenance and Repair	3,165.00		

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Company: Buncombe County

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Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	Tax Collections	Equipment Maintenance	3,165.00		
		6090:Contract and Professional Services	4,750.00		
		Contracted Services	2,000.00		
		Legal Services	2,750.00		
		6105:Charges and Fees	628,432.00		
		Credit Card Processing Fee	118,432.00		
		Registered Motor Vehicles Collection Fee	510,000.00		
		6160:Advertising	5,000.00		
		Legal Advertising	5,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	21,431.00		
		Non Discretionary Copier Rental	6,509.00		
		Non Discretionary Insurance and Bonds	11,222.00		
		Non Discretionary Telephone	3,700.00		
		Tax Collections Total	2,085,858.00		
		General Government Total			49,299,222.00
		Human Services	Animal Services	Operating Expenditures - Discretionary	
6060:Office Expenses	646.00				
Office Supplies	646.00				
6070:Maintenance and Repair	1,230.00				
Building and Grounds Maintenance	757.00				
Equipment Maintenance	473.00				
6090:Contract and Professional Services	1,474,050.00				
Contracted Services	1,451,250.00				
Janitorial Service	22,800.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	23,600.00				
Non Discretionary Copier Rental	6,800.00				
Non Discretionary Telephone	16,800.00				
Animal Services Total	1,499,526.00				
Behavioral Health	Behavioral Health			Program Support	
				6520:Program Support	816,478.00
				Program Support	216,478.00
		Behavioral Health Consult	600,000.00		
Behavioral Health Total	816,478.00				
Direct Assistance	Direct Assistance	Program Support			
		6520:Program Support	8,576,379.00		
		Additional Standard Board Rate IV-E	65,242.00		
		Additional Standard Board Rate State	67,554.00		
		Adoption Assistance	723,177.00		
		Adoption Vendor - Medical	19,708.00		
		Adoption Vendor - Non-Recurring	31,415.00		
		Adoption Vendor - Therapeutic	28,708.00		
		Child Placing Agency IV-E	364,616.00		
		Child Placing Agency IV-E Maximization Administration	605,051.00		
		Child Placing Agency State	150,001.00		
		Child Placing Agency State Administration	16,530.00		
		Child Placing Agency State Maximization Administration	180,126.00		
		Contracts, Grants & Subcontractors	30,000.00		
		Crisis Intervention Program	861,528.00		
		Energy Neighbor	46,092.00		
		Family Preservation Adult	5,000.00		
		Family Preservation Child	30,000.00		
		Family Preservation Transportation	4,295.00		
		General Assistance	23,500.00		
		Helping Each Member Cope	19,391.00		
		Level 2 IV-E	207,785.00		
		Level 2 State	127,996.00		
		Level 3 IV-E	21,451.00		
		Level 3 IV-E Maximization	18,270.00		
		Level 3 State	16,970.00		
		Level 3 State Maximization	16,139.00		
		Low-Income Energy Assistance Program (LIHEAP)	861,528.00		
		Non-Emergency Medicaid Transportation	98,000.00		
		Non-Reimbursable Board	114,214.00		
		Residential Cost IV-E	123,701.00		
		Residential Cost IV-E Maximization	772,311.00		
		Residential Cost State	48,063.00		
		Residential Cost State Maximization	289,281.00		
		Services for the Blind	9,923.00		
		Special Assistance	1,570,000.00		
		Special Child Adoption	40,518.00		
Standard Board Rate IV-E	332,646.00				
Standard Board Rate State	223,649.00				
Temporary Assistance for Needy Families (TANF)	400,500.00				
Unclaimed Bodies	11,500.00				
Direct Assistance Total	8,576,379.00				

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Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
Human Services	Division of Social Services	Salaries And Benefits	
		5000:Salaries and Wages	26,710,738.00
		Salary	25,683,057.00
		Longevity	1,019,213.00
		Temporary Salary	8,468.00
		5030:Benefits	15,007,184.00
		Payroll Taxes	2,043,371.00
		Employer 401(k)	2,054,645.00
		State Retirement	2,720,960.00
		Health Insurance	7,819,848.00
		Life Insurance	24,494.00
		Retiree Medicare Stabilization	202,930.00
		Unemployment	9,812.00
		Workers Comp	131,124.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	515,963.00
		Airfare	10,580.00
		Airfare - Miscellaneous Fees	150.00
		Client Related Travel	305,362.00
		Employee Training	1,894.00
		Lodging	44,834.00
		Parking	978.00
		Registration	25,849.00
		Rental Car	30,490.00
		Training	12,199.00
		Training/Meeting Food	25,573.00
		Transportation	100.00
		Travel	57,954.00
		6040:Rent and Lease	87,711.00
		Land Rental	87,711.00
		6060:Office Expenses	286,144.00
		Dues and Subscriptions	8,425.00
		Employee Recognition	119.00
		Non Food Office Provisions	800.00
		Office Supplies	167,314.00
		Postage	102,986.00
		Printing	6,500.00
		6070:Maintenance and Repair	53,100.00
		Building and Grounds Maintenance	42,600.00
		Equipment Maintenance	10,500.00
		6090:Contract and Professional Services	2,492,382.00
		Background Checks	28,868.00
		Behavioral Health Consult	178,121.00
		Building Security	89,460.00
		Contract Workers	58,850.00
		Contracted Services	62,346.00
		Disposal Services	14,434.00
		DNA Testing	10,603.00
		Drug Testing	26,000.00
		File and Mail Management	698,240.00
		Human Resource Development	6,550.00
		Interpreter	63,968.00
		Janitorial Service	231,090.00
		Legal Services	5,339.00
		Neutral Facilitation	110,000.00
		Parenting Education	77,924.00
		Professional Services	20,734.00
		Substance Abuse Services	591,855.00
		Transcription Service	218,000.00
		6105:Charges and Fees	13,821.00
		Bank Service Charges	4,500.00
		Court Filing Fees	5,000.00
		Credit Card Processing Fee	2,009.00
		Vital Records	2,312.00
		6160:Advertising	8,626.00
		Advertising	3,626.00
		Legal Advertising	5,000.00
		6525:Telecommunications	2,160.00
		Connectivity	2,160.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	2,260,651.00
		Non Discretionary Copier Rental	129,701.00
		Non Discretionary Insurance and Bonds	1,874,710.00
		Non Discretionary Motor Fuel	8,500.00
		Non Discretionary Telephone	247,740.00
		Program Support	
		6520:Program Support	5,750,147.00
		Adult Day Care	124,515.00
		Adult In-Home Aide	89,975.00
		Board - SSI (Trust)	14,000.00
		Child Care	16,341.00
		Client Supplies	62,423.00

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Human Services	Division of Social Services	Client Support	37,325.00		
		Client Transportation	182,647.00		
		Community Child Protection Team	1,635.00		
		Contracts, Grants & Subcontractors	964,766.00		
		Crisis Intervention Program	152,455.00		
		Domestic Violence Lethality Prevention	24,000.00		
		Emergency Placements	27,096.00		
		Guardianship	416,744.00		
		Home Assessment	8,000.00		
		LINKS - Independent Living	66,242.00		
		LINKS Trust - Housing Funds	8,502.00		
		LINKS Trust - Transitional Funds	116,106.00		
		Low-Income Energy Assistance Program (LIHEAP)	152,455.00		
		Medical Expense	10,000.00		
		Non-Emergency Medicaid Transportation	886,000.00		
		Program Administration	2,047,167.00		
		Recruitment and Retention	28,425.00		
		Social Work Visitations	281,908.00		
		Temporary Assistance for Needy Families (TANF)	31,000.00		
		Tutoring	420.00		
		Division of Social Services Total			53,188,627.00
		Human Services		Contingency	
				9002:Budgetary Contingency (Blank)	365,000.00 365,000.00
Human Services Total			365,000.00		
Public Health		Salaries And Benefits			
		5000:Salaries and Wages	8,101,651.00		
		Salary	7,815,560.00		
		Longevity	286,091.00		
		5030:Benefits	4,824,386.00		
		Payroll Taxes	619,776.00		
		Employer 401(k)	613,338.00		
		State Retirement	810,390.00		
		Health Insurance	2,682,814.00		
		Life Insurance	7,090.00		
		Retiree Medicare Stabilization	53,690.00		
		Unemployment	2,596.00		
		Workers Comp	34,692.00		
		Operating Expenditures - Discretionary			
		6010:Uniforms	1,450.00		
		Uniform Cleaning	1,450.00		
		6020:Travel and Training	174,521.00		
		Airfare	5,285.00		
		Airfare - Miscellaneous Fees	250.00		
		Client Related Travel	19,809.00		
		Employee Training	4,600.00		
		Lodging	36,647.00		
		Parking	650.00		
		Registration	24,364.00		
		Rental Car	5,634.00		
		Training	4,200.00		
		Training/Meeting Food	16,050.00		
		Travel	54,176.00		
		Travel - Vehicle Expense	2,856.00		
		6040:Rent and Lease	24,739.00		
		Land Rental	24,739.00		
		6060:Office Expenses	303,258.00		
		Dues and Subscriptions	26,579.00		
		Education and Program Materials	80,496.00		
		Meetings	4,500.00		
		Office Supplies	143,452.00		
		Postage	31,253.00		
		Printing	16,978.00		
		6070:Maintenance and Repair	17,889.00		
		Building and Grounds Maintenance	5,000.00		
		Equipment Maintenance	12,889.00		
		6090:Contract and Professional Services	3,937,697.00		
Background Checks	403.00				
Building Security	29,820.00				
Contracted Services	3,421,867.00				
Disposal Services	10,688.00				
Drug Testing	823.00				
File and Mail Management	53,220.00				
Interpreter	28,000.00				
Janitorial Service	64,858.00				
Professional Services	328,018.00				
6105:Charges and Fees	5,600.00				
Credit Card Processing Fee	5,600.00				
6110:Medical Supplies	997,175.00				
Flu Vaccine	33,000.00				

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Human Services	Public Health	Medical Supplies	193,175.00	
		Pharmaceuticals	116,000.00	
		Vaccines	655,000.00	
		6160:Advertising	11,759.00	
		Advertising	11,759.00	
		6525:Telecommunications	1,200.00	
		Connectivity	1,200.00	
		Operating Expenditures - Non-Discretionary		
		6510:Non Discretionary	236,202.00	
		Non Discretionary Copier Rental	22,549.00	
		Non Discretionary Insurance and Bonds	114,996.00	
		Non Discretionary Motor Fuel	14,339.00	
		Non Discretionary Telephone	84,318.00	
		Program Support		
		6520:Program Support	2,918,950.00	
	Client Transportation	6,200.00		
	Contracts, Grants & Subcontractors	2,912,750.00		
	Public Health Total		21,556,477.00	
	Veterans Service	Salaries And Benefits	5000:Salaries and Wages	249,402.00
			Salary	240,523.00
			Longevity	8,879.00
			5030:Benefits	140,843.00
			Payroll Taxes	19,079.00
			Employer 401(k)	19,242.00
			State Retirement	25,414.00
			Health Insurance	73,800.00
			Life Insurance	224.00
			Retiree Medicare Stabilization	1,820.00
			Unemployment	88.00
			Workers Comp	1,176.00
			Operating Expenditures - Discretionary	
6020:Travel and Training			12,686.00	
Lodging			5,968.00	
Registration			1,800.00	
Rental Car			1,158.00	
Travel			3,760.00	
6060:Office Expenses			200.00	
Dues and Subscriptions			200.00	
Operating Expenditures - Non-Discretionary				
6510:Non Discretionary			2,928.00	
Non Discretionary Insurance and Bonds			2,428.00	
Non Discretionary Motor Fuel			500.00	
Veterans Service Total				406,059.00
Human Services Total		86,408,546.00		
Public Safety	CJIS	Salaries And Benefits		
		5000:Salaries and Wages	506,150.00	
		Salary	487,330.00	
		Longevity	18,820.00	
		5030:Benefits	282,672.00	
		Payroll Taxes	38,720.00	
		Employer 401(k)	38,987.00	
		State Retirement	51,576.00	
		Health Insurance	147,600.00	
		Life Insurance	392.00	
		Retiree Medicare Stabilization	3,185.00	
		Unemployment	154.00	
		Workers Comp	2,058.00	
		Operating Expenditures - Discretionary		
		6020:Travel and Training	500.00	
		Registration	500.00	
		6060:Office Expenses	2,520.00	
		Office Supplies	2,500.00	
		Postage	20.00	
		6090:Contract and Professional Services	20,000.00	
		Contracted Services	20,000.00	
		6500:Information Technology	480,006.00	
		Infrastructure Refresh	90,000.00	
		IT Licensing and Maintenance	390,006.00	
		Operating Expenditures - Non-Discretionary		
6510:Non Discretionary	9,249.00			
Non Discretionary Insurance and Bonds	4,249.00			
Non Discretionary Telephone	5,000.00			
CJIS Total		1,301,097.00		
Detention Center	Salaries And Benefits	5000:Salaries and Wages	9,571,399.00	
		Salary	9,235,115.00	
		Longevity	277,284.00	

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Public Safety	Detention Center	Overtime	34,000.00	
		Temporary Salary	25,000.00	
		5030:Benefits	6,436,553.00	
		Payroll Taxes	732,204.00	
		Employer 401(k)	718,806.00	
		State Retirement	964,328.00	
		Health Insurance	3,857,469.00	
		Life Insurance	11,088.00	
		Retiree Medicare Stabilization	90,090.00	
		Unemployment	4,356.00	
		Workers Comp	58,212.00	
			Operating Expenditures - Discretionary	
			6000:Utilities	625,000.00
			Utilities	625,000.00
			6010:Uniforms	97,338.00
			Uniforms	97,338.00
			6020:Travel and Training	44,467.00
			Employee Training	25,797.00
			Travel	18,670.00
			6060:Office Expenses	825,447.00
			Employee Lunches	1,000.00
			Inmate Supplies	97,728.00
			Miscellaneous	12,224.00
			Non Food Office Provisions	43,238.00
			Office Food and Provisions	595,453.00
			Office Supplies	73,341.00
			Postage	2,463.00
			6070:Maintenance and Repair	296,672.00
			Building and Grounds Maintenance	258,000.00
			Equipment Maintenance	38,672.00
			6075:Equipment	42,203.00
			Non Capital Equipment	42,203.00
			6090:Contract and Professional Services	2,741,430.00
			Contracted Services	2,408,052.00
			Inmate Medical Services	300,000.00
			Medical Services	17,498.00
			NCDC Housing	15,880.00
			6110:Medical Supplies	91,710.00
			Medical Supplies	91,710.00
			Operating Expenditures - Non-Discretionary	
			6510:Non Discretionary	295,023.00
			Non Discretionary Copier Rental	23,990.00
			Non Discretionary Insurance and Bonds	238,033.00
			Non Discretionary Telephone	33,000.00
			Detention Center Total	21,067,242.00
			Emergency Services	
			Salaries And Benefits	
			5000:Salaries and Wages	9,335,920.00
			Salary	8,325,702.00
			Longevity	304,173.00
			Overtime	130,000.00
			Temporary Salary	576,045.00
			5030:Benefits	5,520,848.00
			Payroll Taxes	714,209.00
			Employer 401(k)	666,056.00
			State Retirement	926,265.00
			Health Insurance	3,094,988.00
	Life Insurance	7,952.00		
	Retiree Medicare Stabilization	64,610.00		
	Unemployment	3,256.00		
	Workers Comp	43,512.00		
	Operating Expenditures - Discretionary			
	6010:Uniforms	135,752.00		
	Cleaning Expense	56,618.00		
	Uniforms	79,134.00		
	6020:Travel and Training	17,849.00		
	Agency Travel	420.00		
	Certifications	25.00		
	Employee Training	500.00		
	Lodging	3,000.00		
	Registration	5,600.00		
	Rental Car	1,804.00		
	Travel	6,500.00		
	6060:Office Expenses	94,807.00		
	Dues and Subscriptions	10,080.00		
	Office Supplies	21,766.00		
	Postage	1,000.00		
	Printing	3,011.00		
	Safety Equipment	40,750.00		
	Signage	15,000.00		
	Standby Supplies	3,200.00		
	6070:Maintenance and Repair	42,780.00		

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Public Safety	Emergency Services	Equipment Maintenance	42,780.00		
		6075:Equipment	181,407.00		
		Non Capital Equipment	181,407.00		
		6090:Contract and Professional Services	483,978.00		
		Contracted Services	483,978.00		
		6110:Medical Supplies	452,100.00		
		Medical Supplies	452,100.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	459,513.00		
		Non Discretionary Copier Rental	6,153.00		
		Non Discretionary Insurance and Bonds	220,160.00		
		Non Discretionary Motor Fuel	181,000.00		
		Non Discretionary Telephone	52,200.00		
		Program Support			
		6520:Program Support	61,850.00		
		Arson Task Force	2,000.00		
		BC Firefighters Association	10,000.00		
		Contracts, Grants & Subcontractors	49,850.00		
		Capital Outlay			
		7000:Capital Outlay	69,617.00		
		Equipment Maintenance	36,500.00		
		Other Improvements	33,117.00		
		Emergency Services Total		16,856,421.00	
		Family Justice Center	Salaries And Benefits	5000:Salaries and Wages	82,333.00
				Salary	79,149.00
				Longevity	3,184.00
				5030:Benefits	58,747.00
				Payroll Taxes	6,298.00
				Employer 401(k)	6,332.00
				State Retirement	8,390.00
				Health Insurance	36,900.00
				Life Insurance	56.00
				Retiree Medicare Stabilization	455.00
				Unemployment	22.00
				Workers Comp	294.00
Operating Expenditures - Discretionary					
6020:Travel and Training	3,777.00				
Airfare	935.00				
Lodging	733.00				
Training	965.00				
Travel	1,144.00				
6060:Office Expenses	14,838.00				
Dues and Subscriptions	2,000.00				
Education and Program Materials	313.00				
Meetings	3,000.00				
Office Supplies	7,500.00				
Postage	25.00				
Printing	2,000.00				
6090:Contract and Professional Services	294,780.00				
Program Support	273,700.00				
Contracted Services	3,600.00				
Disposal Services	980.00				
Janitorial Service	16,500.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	12,169.00				
Non Discretionary Copier Rental	2,653.00				
Non Discretionary Insurance and Bonds	607.00				
Non Discretionary Motor Fuel	120.00				
Non Discretionary Telephone	8,789.00				
Family Justice Center Total		466,644.00			
Identification Bureau	Salaries And Benefits	5000:Salaries and Wages	1,002,386.00		
		Salary	960,935.00		
		Longevity	41,451.00		
		5030:Benefits	678,639.00		
		Payroll Taxes	76,682.00		
		Employer 401(k)	75,691.00		
		State Retirement	100,632.00		
		Health Insurance	409,094.00		
		Life Insurance	1,120.00		
		Retiree Medicare Stabilization	9,100.00		
		Unemployment	440.00		
		Workers Comp	5,880.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	3,112.00		
		Training	2,712.00		
		Travel	400.00		
		6060:Office Expenses	24,680.00		
		Dues and Subscriptions	180.00		

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Public Safety	Identification Bureau	Office Supplies	21,000.00			
		Postage	3,500.00			
		6070:Maintenance and Repair	33,032.00			
		Equipment Maintenance	33,032.00			
		6500:Information Technology	3,500.00			
		Technology Refresh	3,500.00			
		Operating Expenditures - Non-Discretionary				
		6510:Non Discretionary	27,653.00			
		Non Discretionary Copier Rental	7,621.00			
		Non Discretionary Insurance and Bonds	15,482.00			
		Non Discretionary Telephone	4,550.00			
		Identification Bureau Total				
				1,773,002.00		
		JCPC - Juvenile Crime Prevention Council		Operating Expenditures - Discretionary		
				6060:Office Expenses	382.00	
				Dues and Subscriptions	30.00	
				Office Food and Provisions	352.00	
				6090:Contract and Professional Services	11,500.00	
				JCPC Administration	10,350.00	
				Professional Services	1,150.00	
				6160:Advertising	514.00	
				Advertising	514.00	
				JCPC - Juvenile Crime Prevention Council Total		
						12,396.00
				Justice Resource Support		Salaries And Benefits
5000:Salaries and Wages	529,066.00					
Salary	523,105.00					
Longevity	5,961.00					
5030:Benefits	303,801.00					
Payroll Taxes	40,471.00					
Employer 401(k)	41,846.00					
State Retirement	53,908.00					
Health Insurance	156,825.00					
Life Insurance	728.00					
Retiree Medicare Stabilization	5,915.00					
Unemployment	286.00					
Workers Comp	3,822.00					
Operating Expenditures - Discretionary						
6020:Travel and Training	4,990.00					
Airfare	900.00					
Lodging	1,000.00					
Training	200.00					
Travel	2,890.00					
6040:Rent and Lease	31,209.00					
Office Space Rental	31,209.00					
6060:Office Expenses	16,895.00					
Meetings	3,618.00					
Office Supplies	11,654.00					
Postage	23.00					
Printing	1,600.00					
6090:Contract and Professional Services	1,391,759.00					
Contracted Services	1,391,759.00					
Operating Expenditures - Non-Discretionary						
6510:Non Discretionary	8,031.00					
Non Discretionary Copier Rental	3,507.00					
Non Discretionary Insurance and Bonds	2,574.00					
Non Discretionary Telephone	1,950.00					
Program Support						
6520:Program Support	51,000.00					
Program Support	51,000.00					
Justice Resource Support Total						
		2,336,751.00				
Pre-trial Release		Salaries And Benefits				
		5000:Salaries and Wages	675,292.00			
		Salary	631,829.00			
		Longevity	21,623.00			
		Temporary Salary	21,840.00			
		5030:Benefits	379,942.00			
		Payroll Taxes	51,661.00			
		Employer 401(k)	49,424.00			
		State Retirement	65,156.00			
		Health Insurance	202,950.00			
		Life Insurance	728.00			
		Retiree Medicare Stabilization	5,915.00			
		Unemployment	286.00			
		Workers Comp	3,822.00			
		Operating Expenditures - Discretionary				
		6020:Travel and Training	4,911.00			
		Lodging	1,901.00			
		Training	1,800.00			
		Travel	1,210.00			
		6060:Office Expenses	4,638.00			

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Public Safety	Pre-trial Release	Meetings	150.00		
		Office Supplies	4,250.00		
		Postage	50.00		
		Printing	250.00		
		Telephone	(62.00)		
		6090:Contract and Professional Services	25,451.00		
		Contracted Services	25,451.00		
		6525:Telecommunications	62.00		
		Telephone	62.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	48,404.00		
		Non Discretionary Copier Rental	16,747.00		
		Non Discretionary Insurance and Bonds	20,157.00		
		Non Discretionary Motor Fuel	1,000.00		
		Non Discretionary Telephone	10,500.00		
		Pre-trial Release Total			
				1,138,700.00	
		Public Safety	Contingency	9002:Budgetary Contingency	10,000.00
				(Blank)	10,000.00
		Public Safety Total			
		10,000.00			
Public Safety Training Center	Salaries And Benefits	5000:Salaries and Wages	316,217.00		
		Salary	233,115.00		
		Longevity	8,453.00		
		Temporary Salary	74,649.00		
		5030:Benefits	144,563.00		
		Payroll Taxes	24,192.00		
		Employer 401(k)	18,648.00		
		State Retirement	24,615.00		
		Health Insurance	73,800.00		
		Life Insurance	224.00		
		Retiree Medicare Stabilization	1,820.00		
		Unemployment	88.00		
		Workers Comp	1,176.00		
		Operating Expenditures - Discretionary			
		6000:Utilities	108,000.00		
		Utilities	108,000.00		
		6010:Uniforms	4,000.00		
		Uniforms	4,000.00		
		6020:Travel and Training	3,000.00		
		Employee Training	3,000.00		
		6030:Vehicle Expense	1,000.00		
		Auto Maintenance	1,000.00		
		6060:Office Expenses	1,300.00		
		Dues and Subscriptions	200.00		
		Office Supplies	1,000.00		
		Postage	100.00		
		6070:Maintenance and Repair	28,500.00		
		Building and Grounds Maintenance	14,250.00		
		Equipment Maintenance	14,250.00		
		6090:Contract and Professional Services	45,530.00		
		Contracted Services	45,530.00		
		Operating Expenditures - Non-Discretionary			
6510:Non Discretionary	5,274.00				
Non Discretionary Copier Rental	346.00				
Non Discretionary Insurance and Bonds	2,428.00				
Non Discretionary Motor Fuel	1,000.00				
Non Discretionary Telephone	1,500.00				
Public Safety Training Center Total					
		657,384.00			
Sheriff's Office	Salaries And Benefits	5000:Salaries and Wages	12,126,430.00		
		Salary	11,494,954.00		
		Longevity	420,995.00		
		Overtime	190,481.00		
		Temporary Salary	20,000.00		
		5030:Benefits	8,161,348.00		
		Payroll Taxes	931,567.00		
		Employer 401(k)	864,192.00		
		State Retirement	1,207,040.00		
		Health Insurance	4,953,117.00		
		Life Insurance	12,096.00		
		Retiree Medicare Stabilization	98,280.00		
		Sheriff Supplemental Retirement Payment	26,800.00		
		Unemployment	4,752.00		
		Workers Comp	63,504.00		
		Operating Expenditures - Discretionary			
		6010:Uniforms	282,995.00		
		Ammunition	70,000.00		
		Uniforms	182,995.00		

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Public Safety	Sheriff's Office	Vests	30,000.00		
		6020:Travel and Training	117,800.00		
		Employee Training	51,700.00		
		Travel	66,100.00		
		6030:Vehicle Expense	99,250.00		
		Auto Supplies	99,250.00		
		6040:Rent and Lease	1,200.00		
		Equipment Rental	1,200.00		
		6060:Office Expenses	171,449.00		
		Dues and Subscriptions	6,207.00		
		K-9 Supplies	8,886.00		
		Office Supplies	133,152.00		
		Postage	18,304.00		
		Printing	4,900.00		
		6070:Maintenance and Repair	20,505.00		
		Equipment Maintenance	20,505.00		
		6075:Equipment	185,716.00		
		Non Capital Equipment	185,716.00		
		6090:Contract and Professional Services	258,858.00		
		Contracted Services	240,858.00		
		Undercover Services	18,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	1,052,720.00		
		Non Discretionary Copier Rental	18,658.00		
		Non Discretionary Insurance and Bonds	270,714.00		
		Non Discretionary Motor Fuel	507,018.00		
		Non Discretionary Telephone	256,330.00		
		Program Support			
		6520:Program Support	5,700.00		
		Program Support	5,700.00		
		Sheriff's Office Total		22,483,971.00	
		Public Safety Total		68,103,608.00	
		Cultural And Recreational	Cultural and Recreational	Contingency	
				9002:Budgetary Contingency	35,000.00
				(Blank)	35,000.00
		Cultural and Recreational Total		35,000.00	
		Library	Library	Salaries And Benefits	
				5000:Salaries and Wages	2,942,783.00
				Salary	2,398,520.00
				Longevity	93,047.00
				Temporary Salary	451,216.00
				5030:Benefits	1,652,612.00
				Payroll Taxes	225,126.00
Employer 401(k)	168,854.00				
State Retirement	224,546.00				
Health Insurance	977,850.00				
Life Insurance	3,808.00				
Retiree Medicare Stabilization	30,940.00				
Unemployment	1,496.00				
Workers Comp	19,992.00				
Operating Expenditures - Discretionary					
6000:Utilities	230,000.00				
Utilities	230,000.00				
6020:Travel and Training	19,444.00				
Employee Training	14,000.00				
Rental Car	1,400.00				
Travel	4,044.00				
6040:Rent and Lease	7,350.00				
Office Space Rental	7,350.00				
6060:Office Expenses	880,376.00				
Books and Supplies	684,893.00				
Dues and Subscriptions	71,600.00				
Office Supplies	111,883.00				
Postage	10,000.00				
Printing	2,000.00				
6070:Maintenance and Repair	162,593.00				
Building and Grounds Maintenance	161,593.00				
Equipment Maintenance	1,000.00				
6090:Contract and Professional Services	342,622.00				
Contracted Services	342,622.00				
6105:Charges and Fees	11,596.00				
Collection Agency Fee	10,096.00				
Credit Card Processing Fee	1,500.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	126,343.00				
Non Discretionary Copier Rental	42,678.00				
Non Discretionary Insurance and Bonds	72,065.00				
Non Discretionary Motor Fuel	600.00				
Non Discretionary Telephone	11,000.00				

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Cultural And Recreational	Library Total		6,375,719.00
	Parks, Greenways & Recreation	Salaries And Benefits	
		5000:Salaries and Wages	686,747.00
		Salary	615,452.00
		Longevity	24,095.00
		Temporary Salary	47,200.00
		5030:Benefits	490,517.00
		Payroll Taxes	52,537.00
		Employer 401(k)	49,236.00
		State Retirement	65,170.00
		Health Insurance	313,650.00
		Life Insurance	672.00
		Retiree Medicare Stabilization	5,460.00
		Unemployment	264.00
		Workers Comp	3,528.00
		Operating Expenditures - Discretionary	
		6000:Utilities	5,000.00
		Utilities	5,000.00
		6010:Uniforms	5,000.00
		Uniforms	5,000.00
		6020:Travel and Training	20,600.00
		Airfare	2,500.00
		Lodging	4,600.00
		Registration	6,000.00
		Rental Car	500.00
		Training	3,500.00
		Travel	3,500.00
		6040:Rent and Lease	4,438.00
		Land Rental	4,438.00
		6060:Office Expenses	117,761.00
		Dues and Subscriptions	4,500.00
		Education and Program Materials	1,750.00
		Festival of Lights Expense	55,000.00
		Health/Fitness Programming Expense	2,000.00
		Miscellaneous	30,500.00
		Office Food and Provisions	750.00
		Office Supplies	9,000.00
		Postage	250.00
		Printing	5,000.00
		Recreation and Educational Programming Expense	3,000.00
		Sailboat Club Expense	2,011.00
		Special Events Expense	4,000.00
		6070:Maintenance and Repair	32,000.00
		Building and Grounds Maintenance	25,500.00
		Equipment Maintenance	6,500.00
		6075:Equipment	21,500.00
		Non Capital Equipment	21,500.00
		6090:Contract and Professional Services	481,023.00
		Contracted Services	431,023.00
		Professional Services	50,000.00
		6160:Advertising	10,000.00
		Advertising	10,000.00
		6525:Telecommunications	800.00
		Telephone	800.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	30,609.00
		Non Discretionary Copier Rental	357.00
		Non Discretionary Insurance and Bonds	13,752.00
		Non Discretionary Motor Fuel	4,500.00
		Non Discretionary Telephone	12,000.00
		Program Support	
		6520:Program Support	100,000.00
		Contracts, Grants & Subcontractors	100,000.00
	Parks, Greenways & Recreation Total		2,005,995.00
Cultural And Recreational Total			8,416,714.00
Economic & Physical Development	Cooperative Extension	Salaries And Benefits	
		5000:Salaries and Wages	2,069.00
		Temporary Salary	2,069.00
		5030:Benefits	158.00
		Payroll Taxes	158.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	4,262.00
		Employee Training	816.00
		Lodging	300.00
		Registration	800.00
		Rental Car	2,122.00
		Travel	224.00
		6040:Rent and Lease	1,457.00
		Equipment Rental	1,457.00

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Economic & Physical Development	Cooperative Extension	6060:Office Expenses	28,039.00			
		4H Expenses	5,636.00			
		Dues and Subscriptions	1,100.00			
			Education and Program Materials	9,146.00		
			Office Supplies	11,600.00		
			Postage	100.00		
			Printing	457.00		
		6070:Maintenance and Repair	700.00			
			Equipment Maintenance	700.00		
		6075:Equipment	1,700.00			
			Non Capital Equipment	1,700.00		
		6090:Contract and Professional Services	412,247.00			
			Contracted Services	4,000.00		
			NC State Contract	408,247.00		
			Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	5,288.00			
			Non Discretionary Copier Rental	3,491.00		
			Non Discretionary Insurance and Bonds	297.00		
			Non Discretionary Telephone	1,500.00		
		Cooperative Extension Total			455,920.00	
		Economic Development	Program Support	6520:Program Support	2,061,333.00	
				Contracted Services	300,000.00	
				Contracts, Grants & Subcontractors	445,000.00	
				Incentive	1,316,333.00	
				Economic Development Total		
		Permits & Inspections	Salaries And Benefits	5000:Salaries and Wages	1,438,235.00	
				Salary	1,374,937.00	
				Longevity	63,298.00	
				5030:Benefits	834,515.00	
					Payroll Taxes	110,025.00
					Employer 401(k)	107,849.00
					State Retirement	143,821.00
					Health Insurance	453,799.00
	Life Insurance			1,288.00		
	Retiree Medicare Stabilization			10,465.00		
	Unemployment			506.00		
	Workers Comp			6,762.00		
	Operating Expenditures - Discretionary					
6010:Uniforms	2,040.00					
	Uniforms			2,040.00		
6020:Travel and Training	17,570.00					
	Lodging			5,110.00		
	Registration			7,800.00		
	Rental Car			620.00		
	Training			1,500.00		
	Travel			2,540.00		
6060:Office Expenses	19,418.00					
	Dues and Subscriptions			1,300.00		
	Office Supplies			12,193.00		
	Postage			235.00		
	Printing			5,690.00		
6090:Contract and Professional Services	31,505.00					
	Contracted Services			18,500.00		
	Homeowner Recovery			13,005.00		
6105:Charges and Fees	45,500.00					
	Credit Card Processing Fee			45,500.00		
	Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	80,615.00					
	Non Discretionary Copier Rental	5,013.00				
	Non Discretionary Insurance and Bonds	20,052.00				
	Non Discretionary Motor Fuel	34,850.00				
	Non Discretionary Telephone	20,700.00				
Permits & Inspections Total			2,469,398.00			
Planning	Salaries And Benefits	5000:Salaries and Wages	1,232,374.00			
		Salary	1,173,093.00			
		Longevity	46,281.00			
		Temporary Salary	13,000.00			
		5030:Benefits	716,248.00			
			Payroll Taxes	94,275.00		
			Employer 401(k)	93,844.00		
			State Retirement	124,254.00		
			Health Insurance	390,643.00		
			Life Insurance	896.00		
			Retiree Medicare Stabilization	7,280.00		
			Unemployment	352.00		
			Workers Comp	4,704.00		

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Economic & Physical Development	Planning	Operating Expenditures - Discretionary			
		6020:Travel and Training	16,100.00		
		Registration	16,100.00		
		6060:Office Expenses	40,427.00		
		Dues and Subscriptions	6,677.00		
		Office Supplies	21,250.00		
		Postage	10,000.00		
		Printing	2,500.00		
		6090:Contract and Professional Services	60,000.00		
		Professional Services	60,000.00		
		6105:Charges and Fees	4,000.00		
		Court Filing Fees	2,000.00		
		Credit Card Processing Fee	2,000.00		
		6160:Advertising	20,000.00		
		Legal Advertising	20,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	45,037.00		
		Non Discretionary Copier Rental	16,395.00		
		Non Discretionary Insurance and Bonds	13,642.00		
		Non Discretionary Motor Fuel	5,000.00		
		Non Discretionary Telephone	10,000.00		
		Program Support			
		6520:Program Support	4,174.00		
		Program Support	4,174.00		
		Planning Total	2,138,360.00		
		Soil Conservation		Salaries And Benefits	
				5000:Salaries and Wages	327,580.00
				Salary	314,884.00
				Longevity	9,696.00
				Temporary Salary	3,000.00
				5030:Benefits	160,667.00
				Payroll Taxes	25,060.00
				Employer 401(k)	24,566.00
				State Retirement	32,279.00
				Health Insurance	73,800.00
				Life Insurance	336.00
				Retiree Medicare Stabilization	2,730.00
Unemployment	132.00				
Workers Comp	1,764.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	4,247.00				
Lodging	1,567.00				
Rental Car	1,260.00				
Training	900.00				
Travel	520.00				
6060:Office Expenses	47,556.00				
Dues and Subscriptions	2,600.00				
Education and Program Materials	12,000.00				
Meetings	1,265.00				
Miscellaneous	1,253.00				
Office Supplies	4,038.00				
Postage	1,200.00				
Printing	700.00				
SWCD Board Expense	24,500.00				
6090:Contract and Professional Services	1,650.00				
Professional Services	1,650.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	20,081.00				
Non Discretionary Copier Rental	9,327.00				
Non Discretionary Insurance and Bonds	5,154.00				
Non Discretionary Motor Fuel	2,000.00				
Non Discretionary Telephone	3,600.00				
Soil Conservation Total	561,781.00				
Economic & Physical Development Total	7,686,792.00				
Education	AB Tech	Program Support			
		6520:Program Support	7,075,600.00		
	Community College	7,075,600.00			
	AB Tech Total	7,075,600.00			
	Asheville City Schools	Program Support			
		6520:Program Support	12,728,957.00		
	Local Current Expense	12,728,957.00			
	Asheville City Schools Total	12,728,957.00			
	Buncombe County Schools	Program Support			
		6520:Program Support	69,712,472.00		
Local Current Expense	69,712,472.00				
Buncombe County Schools Total	69,712,472.00				

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 Company: Buncombe County
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Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
Education	Education Support	Operating Expenditures - Discretionary	
		6090:Contract and Professional Services	159,000.00
		Contracted Services	159,000.00
		Program Support	
		6520:Program Support	65,000.00
		Contracts, Grants & Subcontractors	65,000.00
	Education Support Total		224,000.00
	Pre-K	Program Support	
		6520:Program Support	2,820,589.00
		Program Support	2,820,589.00
	Pre-K Total		2,820,589.00
Education Total			92,561,618.00
Debt	Debt	Debt Service	
		6300:Debt Service	19,723,865.00
		Debt Issuance Costs	100,000.00
		Interest Payments	6,453,776.00
		Principal Payments	13,170,089.00
	Debt Total		19,723,865.00
Debt Total			19,723,865.00
Other Financing Sources And Uses	Interfund Transfers	Transfers And Other Financing	
		8000:Interfund Transfer Expense	4,329,622.00
		(Blank)	4,329,622.00
	Interfund Transfers Total		4,329,622.00
Other Financing Sources And Uses Total			4,329,622.00
100 General Total			336,529,987.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
120 Air Quality	Air Quality	Revenue Accounts	
		4120:Investment Earnings	(9,000.00)
		4180:Other Taxes and Licenses	(145,000.00)
		4190:Permits and Fees	(467,250.00)
		4210:Restricted Intergovernmental	(260,357.00)
		4310:Appropriated Fund Balance	(120,038.00)
	Air Quality Total		(1,001,645.00)
120 Air Quality Total			(1,001,645.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
120 Air Quality	Air Quality	Salaries And Benefits	
Component Unit		5000:Salaries and Wages	508,647.00
		Salary	484,110.00
		Longevity	24,537.00
		5030:Benefits	301,312.00
		Payroll Taxes	38,913.00
		Employer 401(k)	38,729.00
		State Retirement	51,831.00
		Health Insurance	166,050.00
		Life Insurance	392.00
		Retiree Medicare Stabilization	3,185.00
		Unemployment	154.00
		Workers Comp	2,058.00
		Operating Expenditures - Discretionary	
		6000:Utilities	1,800.00
		Utilities	1,800.00
		6020:Travel and Training	16,443.00
		Lodging	3,200.00
		Parking	175.00
		Registration	2,700.00
		Rental Car	1,008.00
		Training	2,010.00
		Transportation	100.00
		Travel	2,250.00
		Travel - Vehicle Expense	5,000.00
		6030:Vehicle Expense	3,000.00
		Auto Maintenance	2,500.00
		Auto Supplies	500.00
		6060:Office Expenses	13,100.00
		Dues and Subscriptions	500.00
		Education and Program Materials	500.00
		Monitoring Supplies	3,500.00
		Office Supplies	3,600.00
		Ozone Supplies	1,000.00
		Postage	2,250.00
		Printing	500.00
		Safety Equipment	1,250.00
		6070:Maintenance and Repair	5,150.00
		Building and Grounds Maintenance	3,650.00
		Equipment Maintenance	1,500.00
		6090:Contract and Professional Services	3,500.00
		Accreditations	500.00
		Legal Services	2,500.00
		Professional Services	500.00
		6140:Meetings and Events	500.00
		Meetings	500.00
		6160:Advertising	750.00
		Legal Advertising	750.00
		6500:Information Technology	10,110.00
		Data Processing	100.00
		Internet	1,000.00
		IT Support	9,010.00
		6525:Telecommunications	400.00
		Telephone	400.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	121,933.00
		Non Discretionary Copier Rental	2,648.00
		Non Discretionary Indirect Cost	104,891.00
		Non Discretionary Insurance and Bonds	9,594.00
		Non Discretionary Telephone	4,800.00
		Contingency	
		9002:Budgetary Contingency	15,000.00
		(Blank)	15,000.00
	Air Quality Total		1,001,645.00
Component Unit Total			1,001,645.00
120 Air Quality Total			1,001,645.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
220 Occupancy Tax	General Revenues	Revenue Accounts	
		4160:Occupancy Tax	(18,000,000.00)
	General Revenues Total		(18,000,000.00)
220 Occupancy Tax Total			(18,000,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
220 Occupancy Tax General Government	Finance	Operating Expenditures - Discretionary	
		6090:Contract and Professional Services	17,730,000.00
		Contracted Services	17,730,000.00
		6105:Charges and Fees	270,000.00
		Collection Fees	270,000.00
	Finance Total		18,000,000.00
General Government Total			18,000,000.00
220 Occupancy Tax Total			18,000,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
221 Reappraisal Reserve Fund	Interfund Transfers	Revenue Accounts	
		4110:Interfund Transfer Revenue	(63,333.00)
	Interfund Transfers Total		(63,333.00)
	Other Financing Sources	Revenue Accounts	
4310:Appropriated Fund Balance		(384,242.00)	
	Other Financing Sources Total		(384,242.00)
221 Reappraisal Reserve Fund Total			(447,575.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
221 Reappraisal Reserve Fund General Government	Tax Assessment	Salaries And Benefits	
		5000:Salaries and Wages	55,000.00
		Overtime	25,000.00
		Temporary Salary	30,000.00
		5030:Benefits	5,668.00
		Payroll Taxes	2,295.00
		State Retirement	3,057.00
		Unemployment	22.00
		Workers Comp	294.00
		Operating Expenditures - Discretionary	
		6060:Office Expenses	122,075.00
		Dues and Subscriptions	30,000.00
		Postage	65,000.00
		Printing	27,075.00
		6090:Contract and Professional Services	216,832.00
		Contracted Services	216,832.00
		6500:Information Technology	48,000.00
		IT Licensing and Maintenance	48,000.00
	Tax Assessment Total		447,575.00
General Government Total			447,575.00
221 Reappraisal Reserve Fund Total			447,575.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
223 911	911 Operations	Revenue Accounts	
		4210:Restricted Intergovernmental	(551,980.00)
	911 Operations Total		(551,980.00)
	Other Financing Sources	Revenue Accounts	
4310:Appropriated Fund Balance		(641,395.00)	
	Other Financing Sources Total		(641,395.00)
223 911 Total			(1,193,375.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
223 911	Public Safety	911 Operations	
		Operating Expenditures - Discretionary	
		6020:Travel and Training	33,207.00
		Airfare	397.00
		Lodging	5,032.00
		Registration	23,082.00
		Rental Car	716.00
		Travel	3,980.00
		6060:Office Expenses	7,500.00
		Office Supplies	7,500.00
		6070:Maintenance and Repair	49,528.00
		Equipment Maintenance	49,528.00
		6090:Contract and Professional Services	10,000.00
		Contracted Services	10,000.00
		6500:Information Technology	968,140.00
		Data Processing	385,675.00
		Infrastructure Refresh	75,000.00
		IT Licensing and Maintenance	173,000.00
		Technology Refresh	334,465.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	125,000.00
		Non Discretionary Telephone	125,000.00
		911 Operations Total	1,193,375.00
	Public Safety Total		1,193,375.00
223 911 Total			1,193,375.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
225 ROD Automation	General Revenues	Revenue Accounts	
		4120:Investment Earnings	(3,305.00)
	General Revenues Total		(3,305.00)
	Register of Deeds	Revenue Accounts	
4190:Permits and Fees		(78,008.00)	
	Register of Deeds Total		(78,008.00)
225 ROD Automation Total			(81,313.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
225 ROD Automation			
General Government	Register of Deeds	Operating Expenditures - Discretionary	
		6090:Contract and Professional Services	56,511.00
		Contracted Services	56,511.00
	Register of Deeds Total		56,511.00
General Government Total			56,511.00
Other Financing Sources And Uses	Interfund Transfers	Transfers And Other Financing	
		8000:Interfund Transfer Expense	24,802.00
		(Blank)	24,802.00
	Interfund Transfers Total		24,802.00
Other Financing Sources And Uses Total			24,802.00
225 ROD Automation Total			81,313.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
228 Fire Departments	Volunteer Fire Districts	Revenue Accounts	
		4000:Ad Valorem Taxes	(27,593,859.00)
		4140:Local Option - Sales Tax	(7,445,011.00)
	Volunteer Fire Districts Total		(35,038,870.00)
228 Fire Departments Total		(35,038,870.00)	

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
228 Fire Departments Public Safety	Volunteer Fire Districts	Operating Expenditures - Discretionary	
		6105:Charges and Fees	69,449.00
		Registered Motor Vehicles Collection Fee	69,449.00
		Program Support	
		6520:Program Support	32,269,421.00
		Special District Tax	32,269,421.00
		Contingency	
		9002:Budgetary Contingency	2,700,000.00
		(Blank)	2,700,000.00
	Volunteer Fire Districts Total		35,038,870.00
Public Safety Total			35,038,870.00
228 Fire Departments Total			35,038,870.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
230 Transportation	Interfund Transfers	Revenue Accounts	
		4110:Interfund Transfer Revenue	(1,380,444.00)
	Interfund Transfers Total		(1,380,444.00)
	Transportation	Revenue Accounts	
		4150:Miscellaneous Revenue	(26,369.00)
		4210:Restricted Intergovernmental	(3,833,156.00)
Transportation Total		(3,859,525.00)	
230 Transportation Total		(5,239,969.00)	

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
230 Transportation			
Human Services	Transportation	Salaries And Benefits	
		5030:Benefits	18,450.00
		Health Insurance	18,450.00
		Operating Expenditures - Discretionary	
		6000:Utilities	17,000.00
		Utilities	17,000.00
		6030:Vehicle Expense	16,000.00
		Auto Maintenance	16,000.00
		6040:Rent and Lease	55,728.00
		Equipment Rental	4,200.00
		Office Space Rental	51,528.00
		6060:Office Expenses	18,000.00
		Dues and Subscriptions	1,000.00
		Office Supplies	17,000.00
		6070:Maintenance and Repair	12,000.00
		Building and Grounds Maintenance	12,000.00
		6090:Contract and Professional Services	3,863,731.00
		Contracted Services	3,645,861.00
		Professional Services	50,000.00
		RIDE Program Assistant Expenses	23,187.00
		RIDE Vouchers	144,683.00
		6500:Information Technology	92,000.00
		Data Processing	92,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	360,648.00
		Non Discretionary Copier Rental	1,000.00
		Non Discretionary Motor Fuel	355,648.00
		Non Discretionary Telephone	4,000.00
		Capital Outlay	
		7000:Capital Outlay	786,412.00
		Vehicle Taxes	16,796.00
		Vehicles	769,616.00
	Transportation Total		5,239,969.00
Human Services Total			5,239,969.00
230 Transportation Total			5,239,969.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
231 Woodfin PDF	General Revenues	Revenue Accounts	
		4010:Ad Valorem Clearing	(745,200.00)
	General Revenues Total		(745,200.00)
231 Woodfin PDF Total			(745,200.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
231 Woodfin PDF			
Debt	Debt	Debt Service	
		6300:Debt Service	745,200.00
		Debt Service Charges	5,000.00
		Interest Payments	505,200.00
		Principal Payments	235,000.00
	Debt Total		745,200.00
Debt Total			745,200.00
231 Woodfin PDF Total			745,200.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
270 Forfeitures	Sheriff's Office	Revenue Accounts	
		4070:Forfeiture	(528,489.00)
	Sheriff's Office Total		(528,489.00)
270 Forfeitures Total			(528,489.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
270 Forfeitures			
Public Safety	Sheriff's Office	Operating Expenditures - Discretionary	
		6020:Travel and Training	60,000.00
		Employee Training	30,000.00
		Travel	30,000.00
		6060:Office Expenses	418,489.00
		Office Supplies	418,489.00
		6075:Equipment	50,000.00
		Non Capital Equipment	50,000.00
	Sheriff's Office Total		528,489.00
Public Safety Total			528,489.00
270 Forfeitures Total			528,489.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
466 Solid Waste	Other Financing Sources	Revenue Accounts	
		4310:Appropriated Fund Balance	(125,000.00)
	Other Financing Sources Total		(125,000.00)
	Solid Waste	Revenue Accounts	
		4120:Investment Earnings	(291,168.00)
		4150:Miscellaneous Revenue	(137,256.00)
		4180:Other Taxes and Licenses	(581,245.00)
		4190:Permits and Fees	(18,994.00)
	Solid Waste Total		(9,893,582.00)
	466 Solid Waste Total		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2021
 Company: Buncombe County
 Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
466 Solid Waste Enterprise	Solid Waste	Salaries And Benefits	
		5000:Salaries and Wages	2,117,772.00
		Salary	1,823,616.00
		Longevity	61,756.00
		Overtime	209,400.00
		Temporary Salary	23,000.00
		5030:Benefits	1,249,336.00
		Payroll Taxes	162,010.00
		Employer 401(k)	145,887.00
		State Retirement	192,117.00
		Health Insurance	719,550.00
		Life Insurance	2,016.00
		Retiree Medicare Stabilization	16,380.00
		Unemployment	792.00
		Workers Comp	10,584.00
		Operating Expenditures - Discretionary	
		6000:Utilities	67,502.00
		Utilities	67,502.00
		6010:Uniforms	24,000.00
		Uniforms	24,000.00
		6020:Travel and Training	40,000.00
		Employee Training	22,000.00
		Travel	18,000.00
		6030:Vehicle Expense	946,762.00
		Auto Maintenance	395,000.00
		Auto Supplies	8,140.00
		Diesel Fuel	403,622.00
		Tires	140,000.00
		6040:Rent and Lease	844,000.00
		Equipment Rental	844,000.00
		6060:Office Expenses	68,962.00
		Dues and Subscriptions	21,200.00
		Office Supplies	24,062.00
		Postage	1,200.00
		Safety Equipment	22,500.00
		6070:Maintenance and Repair	1,064,984.00
		Building and Grounds Maintenance	300,000.00
		Equipment Maintenance	659,984.00
		Landfill Closure Costs	105,000.00
		6075:Equipment	12,610.00
		Non Capital Equipment	12,610.00
		6090:Contract and Professional Services	1,243,200.00
		Contracted Services	225,000.00
		Fluorescent Bulb Recycling	5,000.00
		Hazard Waste Collection	20,000.00
		Illegal Dump Cleanup	20,000.00
		Leachate	110,000.00
		NC Electronics Management	40,000.00
		Professional Services	206,200.00
		Recycling Program	282,000.00
		Tire Disposal	335,000.00
		6105:Charges and Fees	425,887.00
		Credit Card Processing Fee	47,887.00
		Solid Waste Disposal Tax	378,000.00
		6500:Information Technology	4,200.00
		IT Licensing and Maintenance	4,200.00
		6525:Telecommunications	3,750.00
		Connectivity	3,750.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	1,075,617.00
		Non Discretionary Copier Rental	11,670.00
		Non Discretionary Indirect Cost	993,211.00
		Non Discretionary Insurance and Bonds	64,736.00
		Non Discretionary Telephone	6,000.00
		Capital Outlay	
		7000:Capital Outlay	775,000.00
		Capital Equipment	775,000.00
	Solid Waste Total		9,963,582.00
Enterprise Total			9,963,582.00
Other Financing Sources And Uses	Interfund Transfers	Transfers And Other Financing	
		8000:Interfund Transfer Expense	55,000.00
		(Blank)	55,000.00
	Interfund Transfers Total		55,000.00
Other Financing Sources And Uses Total			55,000.00
466 Solid Waste Total			10,018,582.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
469 Inmate Commissary	Detention Center	Revenue Accounts	
		4120:Investment Earnings	(3,000.00)
		4240:Sales and Services	(422,750.00)
		4310:Appropriated Fund Balance	(11,564.00)
	Detention Center Total		(437,314.00)
469 Inmate Commissary Total			(437,314.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
469 Inmate Commissary			
Public Safety	Detention Center	Salaries And Benefits	
		5000:Salaries and Wages	80,438.00
		Salary	78,929.00
		Longevity	1,509.00
		5030:Benefits	40,769.00
		Payroll Taxes	6,154.00
		Employer 401(k)	6,314.00
		State Retirement	8,197.00
		Health Insurance	18,450.00
		Life Insurance	112.00
		Retiree Medicare Stabilization	910.00
		Unemployment	44.00
		Workers Comp	588.00
		Operating Expenditures - Discretionary	
		6060:Office Expenses	128,182.00
		Office Supplies	127,082.00
		Printing	1,100.00
		6090:Contract and Professional Services	111,000.00
		Contracted Services	111,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	13,108.00
		Non Discretionary Indirect Cost	12,501.00
		Non Discretionary Insurance and Bonds	607.00
		Contingency	
		9002:Budgetary Contingency	50,817.00
		(Blank)	50,817.00
	Detention Center Total		424,314.00
Public Safety Total			424,314.00
Other Financing Sources And Uses	Interfund Transfers	Transfers And Other Financing	
		8000:Interfund Transfer Expense	13,000.00
		(Blank)	13,000.00
	Interfund Transfers Total		13,000.00
Other Financing Sources And Uses Total			13,000.00
469 Inmate Commissary Total			437,314.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
480 Health and Dental Insurance	Employee Health	Revenue Accounts	
		4240:Sales and Services	(9,000.00)
	Employee Health Total		(9,000.00)
	Medical Insurance	Revenue Accounts	
		4050:Employee Contributions	(3,979,284.00)
		4060:Employer Contributions	(29,434,612.00)
	Medical Insurance Total		(33,413,896.00)
	Other Financing Sources	Revenue Accounts	
		4310:Appropriated Fund Balance	(4,393,574.00)
	Other Financing Sources Total		(4,393,574.00)
480 Health and Dental Insurance Total			(37,816,470.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
480 Health and Dental Insurance			
General Government	Employee Health	Salaries And Benefits	
		5000:Salaries and Wages	297,907.00
		Salary	215,772.00
		Longevity	12,135.00
		Temporary Salary	70,000.00
		5030:Benefits	121,106.00
		Payroll Taxes	22,790.00
		Employer 401(k)	17,262.00
		State Retirement	23,223.00
		Health Insurance	55,350.00
		Life Insurance	168.00
		Retiree Medicare Stabilization	1,365.00
		Unemployment	66.00
		Workers Comp	882.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	4,340.00
		Employee Training	2,120.00
		Travel	2,220.00
		6060:Office Expenses	3,150.00
		Dues and Subscriptions	1,750.00
		Office Supplies	1,200.00
		Printing	200.00
		6090:Contract and Professional Services	302,400.00
		Contracted Services	302,400.00
		6110:Medical Supplies	62,900.00
		Medical Supplies	15,900.00
		Pharmaceuticals	47,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	6,917.00
		Non Discretionary Copier Rental	5,096.00
		Non Discretionary Insurance and Bonds	1,821.00
	Employee Health Total		798,720.00
	Medical Insurance	Operating Expenditures - Discretionary	
		5010:Insurance Claims	32,627,773.00
		Active Employee Claims	20,695,989.00
		COBRA Claims	21,539.00
		Condition Care - Standard Retired	177,258.00
		Condition Care Claims	3,617,198.00
		Retired Employee Claims	8,115,789.00
		6090:Contract and Professional Services	287,000.00
		Consultant	95,000.00
		Disease Management	192,000.00
		6105:Charges and Fees	2,602,977.00
		Dental Administration	66,534.00
		Health Risk Assessment	135,800.00
		Insurance Administration Fees	895,692.00
		Managed Care Fees	72,000.00
		PCORI Fee	10,000.00
		Stop Loss Fees	1,422,951.00
	Medical Insurance Total		35,517,750.00
General Government Total			36,316,470.00
Other Financing Sources And Uses	Interfund Transfers	Transfers And Other Financing	
		8000:Interfund Transfer Expense	1,500,000.00
		(Blank)	1,500,000.00
	Interfund Transfers Total		1,500,000.00
Other Financing Sources And Uses Total			1,500,000.00
480 Health and Dental Insurance Total			37,816,470.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
481 LGERS Stabilization	General Revenues	Revenue Accounts	
		4310:Appropriated Fund Balance	(60,000.00)
	General Revenues Total		(60,000.00)
481 LGERS Stabilization Total			(60,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
481 LGERS Stabilization General Government	Benefits and Risk	Operating Expenditures - Discretionary	
		5010:Insurance Claims	60,000.00
		Insurance Claims	60,000.00
	Benefits and Risk Total		60,000.00
General Government Total			60,000.00
481 LGERS Stabilization Total			60,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
482 Medicare Benefits	Medical Insurance	Revenue Accounts	
		4170:Other Fringe Benefits	(705,000.00)
	Medical Insurance Total		(705,000.00)
482 Medicare Benefits Total			(705,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
482 Medicare Benefits			
General Government	Medical Insurance	Operating Expenditures - Discretionary	
		6120:Medicare Supplement	705,000.00
		Medicare Part D	200,000.00
		Medicare Supplement	505,000.00
	Medical Insurance Total		705,000.00
General Government Total			705,000.00
482 Medicare Benefits Total			705,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
483 Workers' Compensation	Benefits and Risk	Revenue Accounts	
		4040:Departmental Charges	(116,885.00)
		4170:Other Fringe Benefits	(455,360.00)
	Benefits and Risk Total		(572,245.00)
483 Workers' Compensation Total			(572,245.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
483 Workers' Compensation General Government	Benefits and Risk	Operating Expenditures - Discretionary	
		5010:Insurance Claims	455,360.00
		Insurance Claims	455,360.00
		6105:Charges and Fees	116,885.00
		Insurance Premiums	116,885.00
	Benefits and Risk Total		572,245.00
General Government Total			572,245.00
483 Workers' Compensation Total			572,245.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

Company: Buncombe County

Report as of: 7/1/2020

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
484 Property and Liability Insurance	Benefits and Risk	Revenue Accounts	
		4040:Departmental Charges	(1,682,036.00)
		4170:Other Fringe Benefits	(34,122.00)
	Benefits and Risk Total		(1,716,158.00)
484 Property and Liability Insurance Total			(1,716,158.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2021

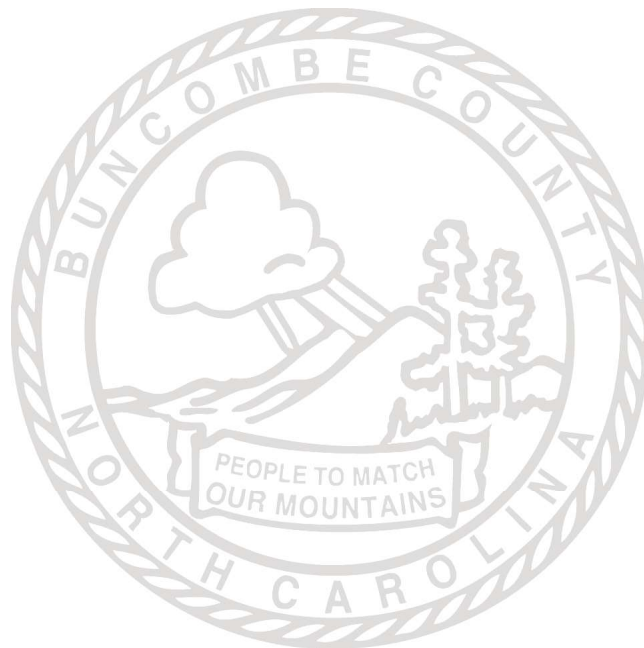
Company: Buncombe County

Report as of: 7/1/2020

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
484 Property and Liability Insurance			
General Government	Benefits and Risk	Operating Expenditures - Discretionary	
		5010:Insurance Claims	967,571.00
		Insurance Claims	967,571.00
		6105:Charges and Fees	748,587.00
		Insurance Premiums	748,587.00
	Benefits and Risk Total		1,716,158.00
General Government Total			1,716,158.00
484 Property and Liability Insurance Total			1,716,158.00

Appendix N

Buncombe 2025 Strategic Plan



Buncombe County Strategic Plan 2020-2025

POWERED BY FORESIGHT





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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.

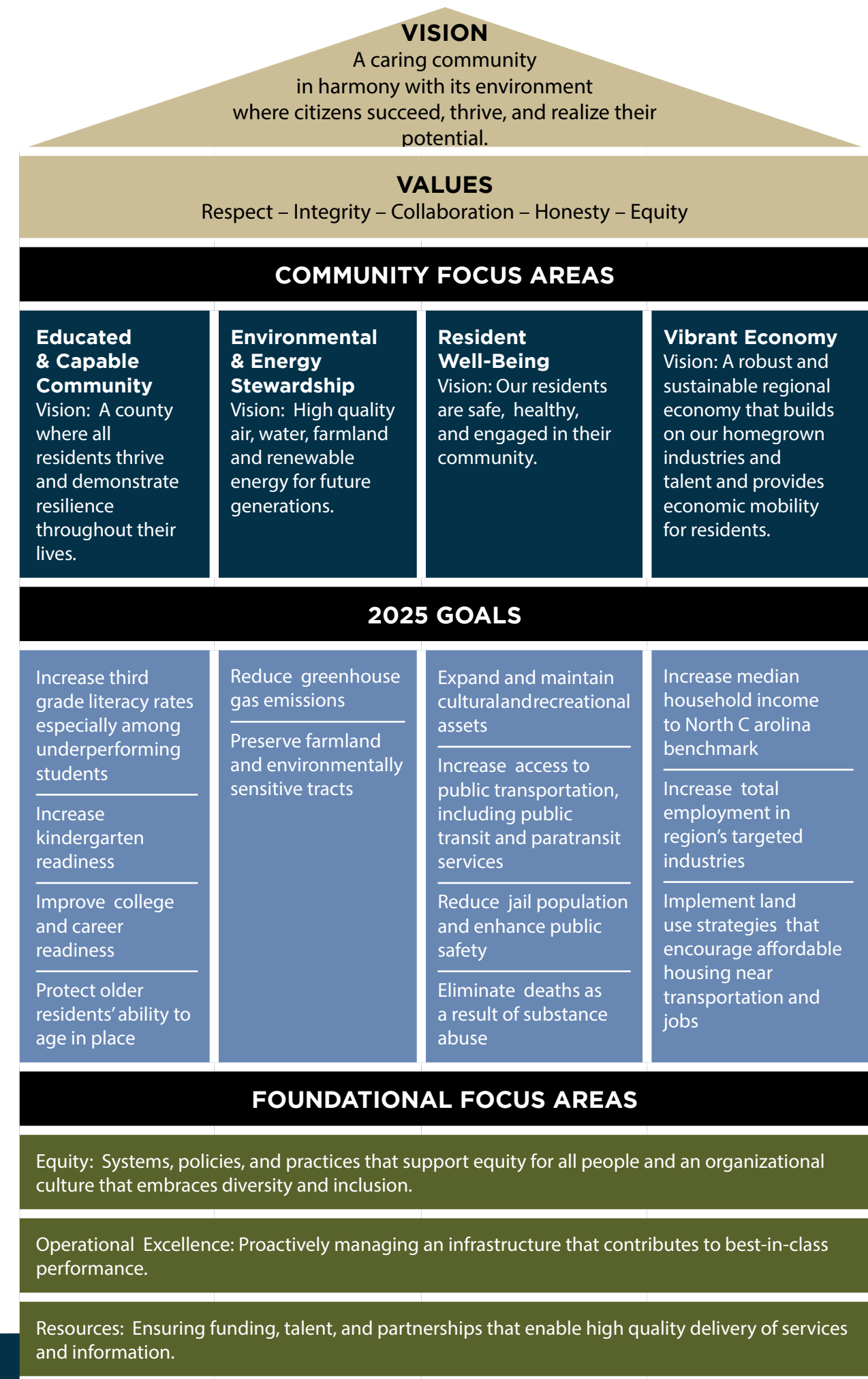
Our Values

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.

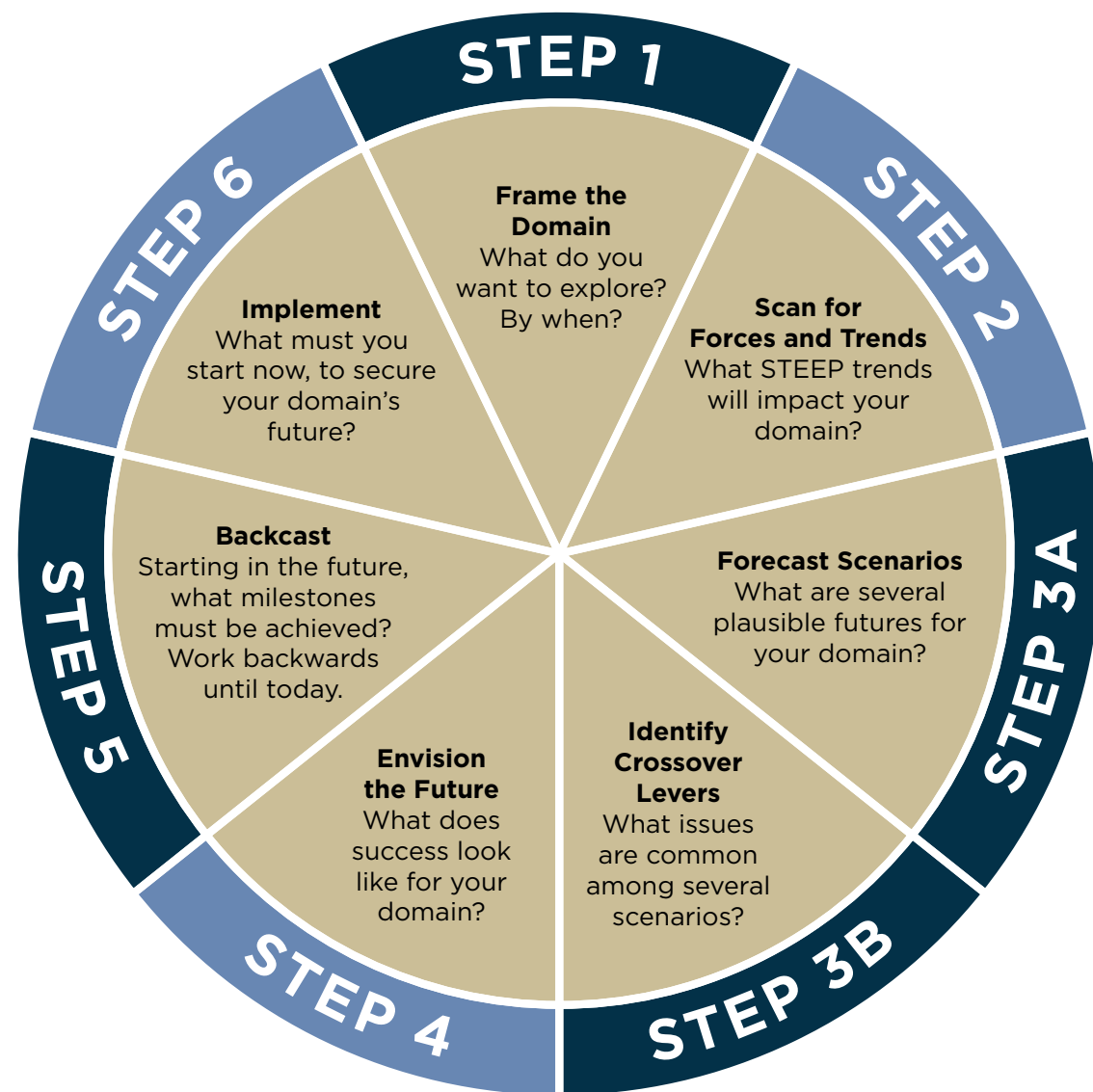


Appendix

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

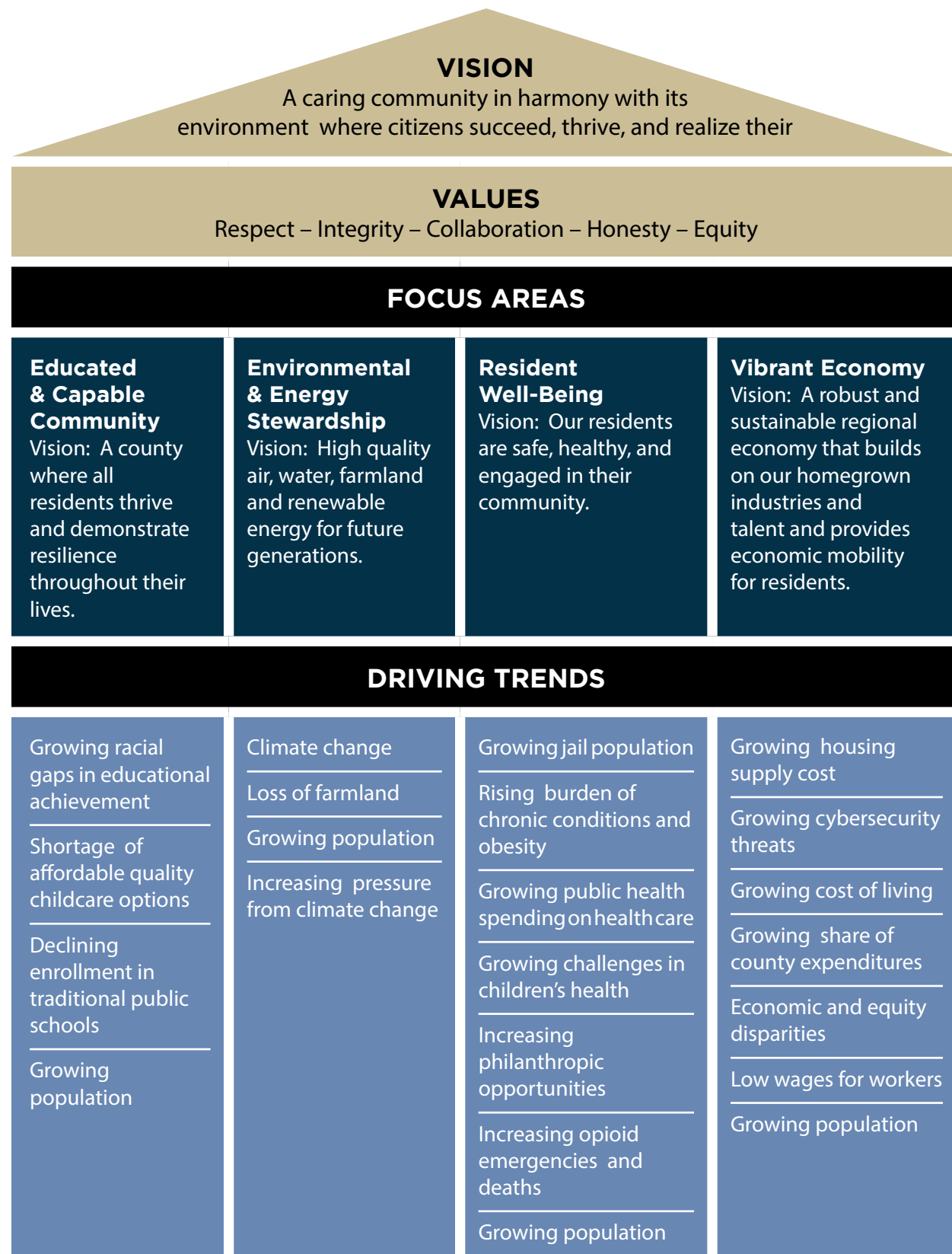
1. Growing housing costs and supply
2. Growing jail population
3. Growing population
4. Growing racial gaps in education achievement
5. Growing public spending on health care
6. Rising burden of chronic conditions & obesity
7. Increasing opioid emergencies and deaths
8. Low wages for workers
9. Economic 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 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

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

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

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

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

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

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:

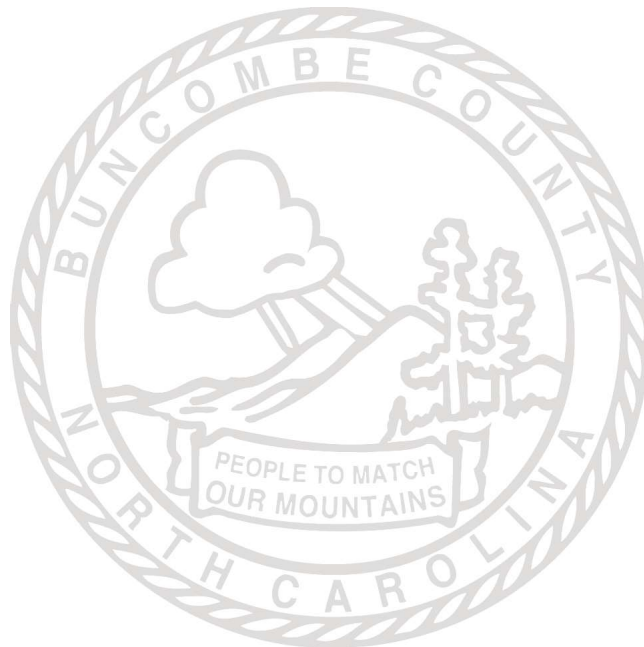
Rebecca Ryan, APF | NEXT Generation Consulting, Inc. | <https://rebeccaryan.com>
Donna Warner | UNC-Chapel Hill School of Government

[buncombecounty.org/2025](https://www.buncombecounty.org/2025)



Appendix O

Glossary



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 that 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.

CJIS

Criminal Justice Information System. This division maintains an information system of criminal data from the state, counties and cities of North Carolina for public safety agencies and the citizens of Buncombe County.

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 timeframe, 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.

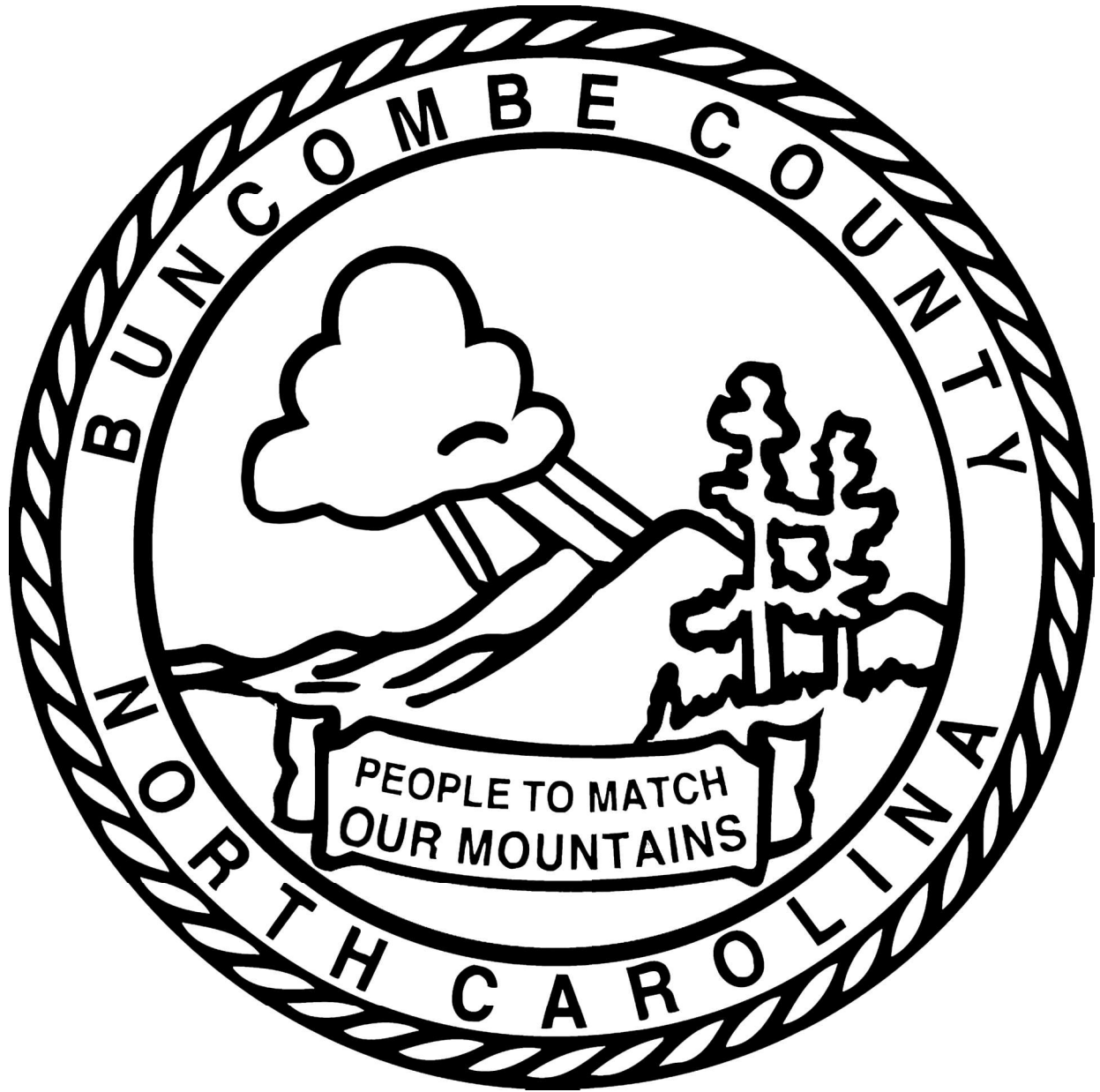
UNDESIGNATED FUND BALANCE

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.

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