



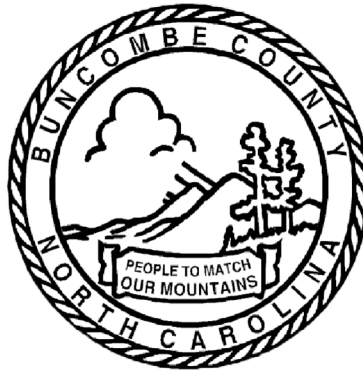
ANNUAL **BUDGET** REPORT  
FOR THE FISCAL YEAR ENDING JUNE 30, 2018



**BUNCOMBE COUNTY**  
NORTH CAROLINA

# BUNCOMBE COUNTY, NORTH CAROLINA

## ANNUAL BUDGET FISCAL YEAR 2017-2018



### BOARD OF COMMISSIONERS

Brownie Newman, Chair

Ellen Frost, Vice Chair

Joe Belcher

Mike Fryar

Jasmine Beach-Ferrara

Al Whitesides

Robert Pressley

### COUNTY MANAGER

Wanda S. Greene, PHD, CPA (Budget Adoption)

Mandy Stone, MSW (Effective 7/1/2017)

#### Prepared By:

Department of Budget & Management Services

Diane Price, MBA, Director

Autumn Lyvers, Budget Manager

Matt Evans, Budget Analyst

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**Buncombe County Government** takes seriously our responsibility to provide leadership in our community. And it is important that our values reflect our commitment to **S.E.R.V.E.**

Therefore, we pledge to:

***S**how pride in our work*

***E**xhibit caring in all we do*

***R**espect others*

***V**alue and practice honesty*

***E**xercise responsibility*

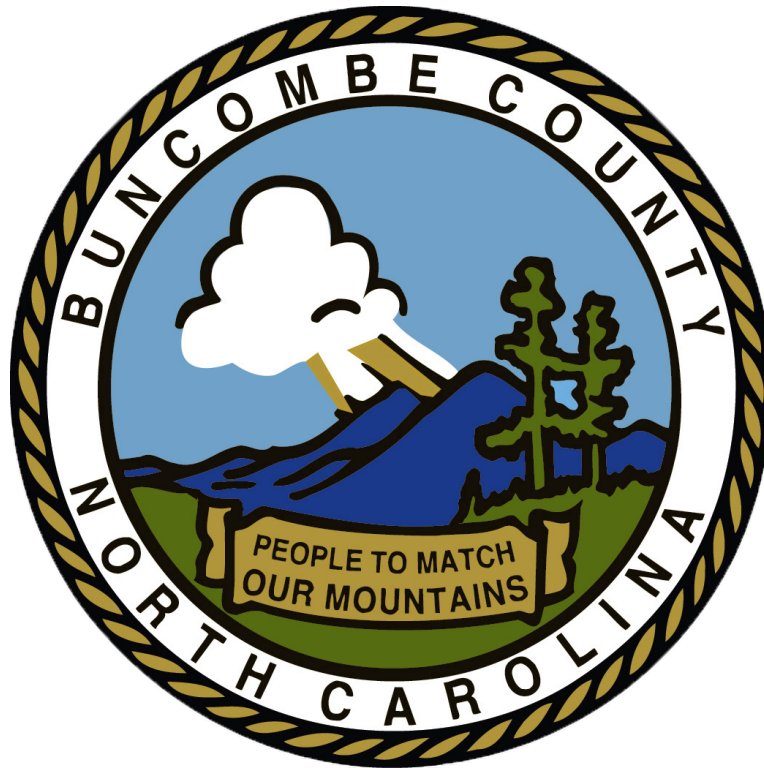
## **Our Mission:**

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 work force committed to excellence, integrity, and teamwork.

~ Buncombe County

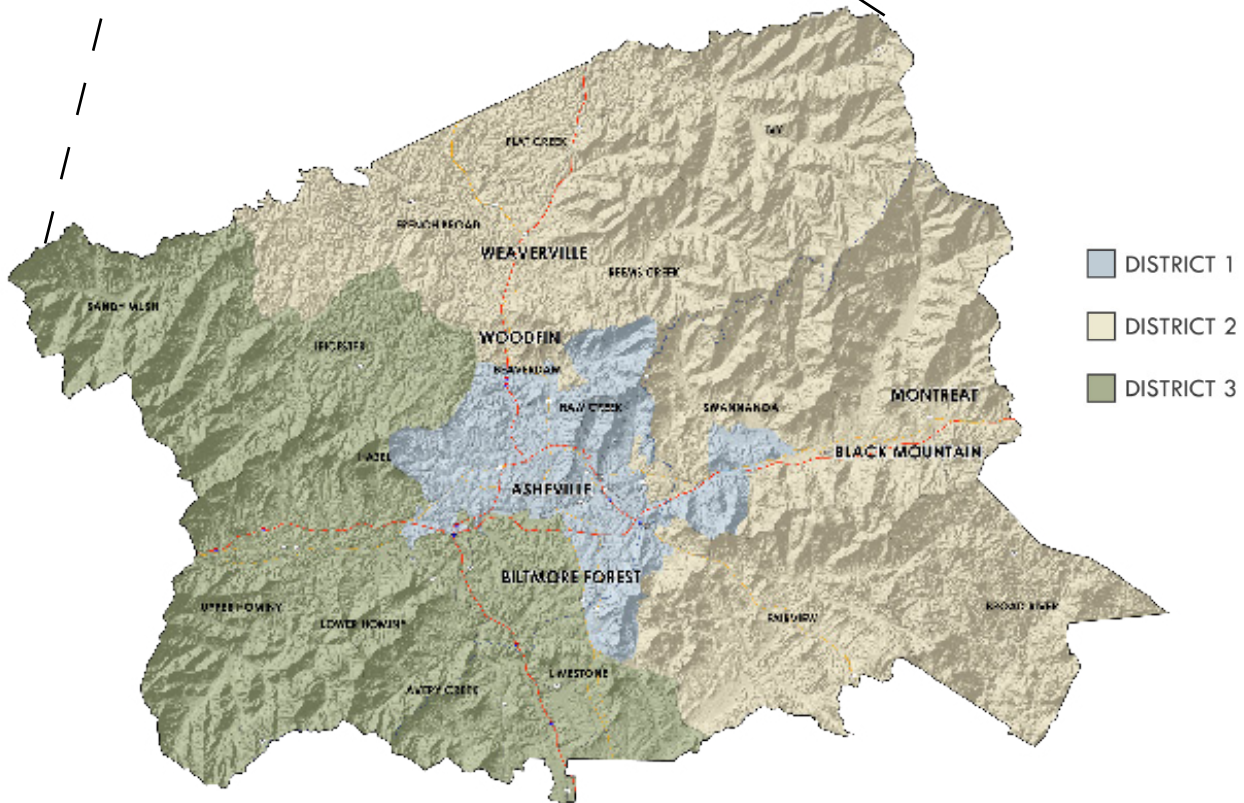


## The Buncombe County Seal

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



<b>Population</b>	257,931
<b>Area</b>	656 square miles
<b>Date Established</b>	December 5, 1791
<b>County Seat</b>	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.

Zebulon Vance, Buncombe native and Governor of North Carolina, reflected the views of most citizens regarding the issues that resulted in the Civil War. He was opposed to secession, nevertheless he said, “If war must come, I prefer to be with my own people.” Support for the Confederacy, however, formed quickly after the fall of Fort Sumter. The Buncombe Riflemen were the first to ride out. 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, with the highest vote-getter elected to a four-year term and the person receiving the second highest number of votes elected to a two-year term. 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 FY2018 budget reflects the Commissioners’ continuing commitment to education, economic development and public safety.

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.

The following visual look at Buncombe County’s history was presented in the 2013 Spring/Summer edition of *Buncombe Life* magazine.



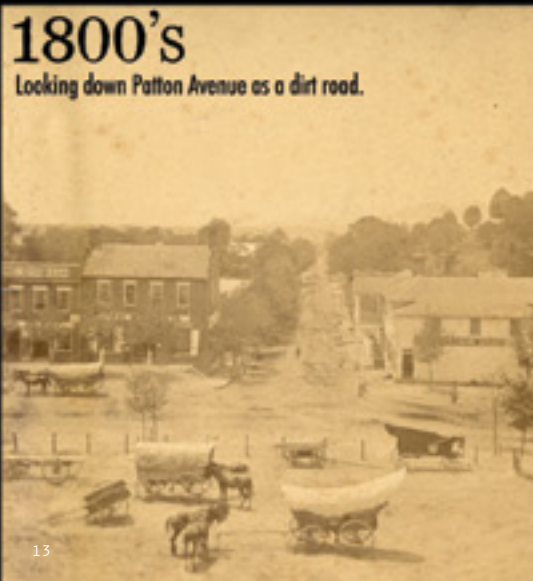
# NORTH CAROLINA ROOM

COUNTY BUNCOMBE LOCAL HISTORY

**1791**  
The County of Buncombe was established on December 5, 1791 by an act of the legislature, initiated by William Davidson and Colonel David Vance. A log courthouse was constructed in 1793 at a point which is now Pack Square.



**1800's**  
**1797**  
Morristown was renamed Asheville after North Carolina Governor Samuel Ashe.



**1800's**  
Looking down Patton Avenue as a dirt road.

**1895**  
Construction of the Biltmore Estate was complete. It is the largest privately owned estate in the US.



**1900's**

**1896**  
Vance Monument was constructed.



Thomas Clayton Wolfe was born in Asheville, NC on October 3, 1900. He is considered North Carolina's most famous writer.

**1900's**  
**44,288**  
Population of Buncombe County in 1900.



**1930's**

**1904**



In 1889 the Electric Trolley Era begins. Downtown Pack Square with electric trolleys in 1904 taken by Richard Putnam.

**1927**  
The Court House was almost complete and 6th grader Roy Fox's design won the County seal design contest.



**1950's**

**241,419**  
Population of Buncombe County in 2011.

**2000's**  
**2013**  
Buncombe County elects 7 Commissioners for the first time. In previous years only 5 were elected.



Asheville Then



1902

Asheville Now



2013

## DISCOVER NORTH CAROLINA HISTORY

Visit the North Carolina Room at Pack Memorial Public Library to explore the history of Asheville, Buncombe County, and Western North Carolina. The NC Room houses an extensive collection of books, historic photographs, postcards, maps, manuscripts, family papers, and architectural drawings. Asheville newspapers from as early as the 1840s are available on microfilm.

### NORTH CAROLINA ROOM

The NC Room is located on the lower level of the library. It is open Tuesday through Thursday, 10 a.m. to 8 p.m. Friday, 10 a.m. to 6 p.m. Saturday, 10 a.m. to 5 p.m.

Contact us at [packnc@buncombecounty.org](mailto:packnc@buncombecounty.org) call us at 828-250-4740; or check our website at [www.buncombecounty.org/library](http://www.buncombecounty.org/library) and click on NC Collection.

# Buncombe County

## BOARD OF COMMISSIONERS

### DISTRICT 1

### DISTRICT 2

### DISTRICT 3

### CHAIR



**Brownie Newman**



**Jasmine Beach-Ferarra**



**Ellen Frost,  
Vice Chair**



**Joe Belcher**



**Al Whitesides**



**Mike Fryar**



**Robert Pressley**

## COUNTY OFFICIALS (AT BUDGET ADOPTION)

**Wanda S. Greene, PHD, CPA**

**Jon Creighton, MPA**

**Mandy Stone**

**Diane Price, MBA**

**Kathy Hughes**

**Tim Flora, CPA**

**Drew Reisinger**

**Van Duncan**

**Gary Higgins**

**Steve Duckett**

**David Brigman**

**Curt Euler**

**Kathy Brady**

**Trena Parker, MPA**

**Pat Freeman**

**Jerry VeHaun**

**Jan Shepard**

**Matt Stone**

**Clint Shepherd**

**Gigi Francis**

**Josh O'Conner**

**County Manager**

**Asst. County Manager/Planning Director**

**Asst. County Manager/Social Services Director**

**Budget & Management Services Director**

**Clerk to the Board**

**Finance Director**

**Register of Deeds**

**Sheriff**

**Soil & Water Conservation Director**

**Cooperative Extension Director**

**Air Quality Director**

**Human Resources Director**

**Information Technology Director**

**Elections Supervisor**

**City/County Bureau of Identification Director**

**Emergency Services Director**

**Public Health Director**

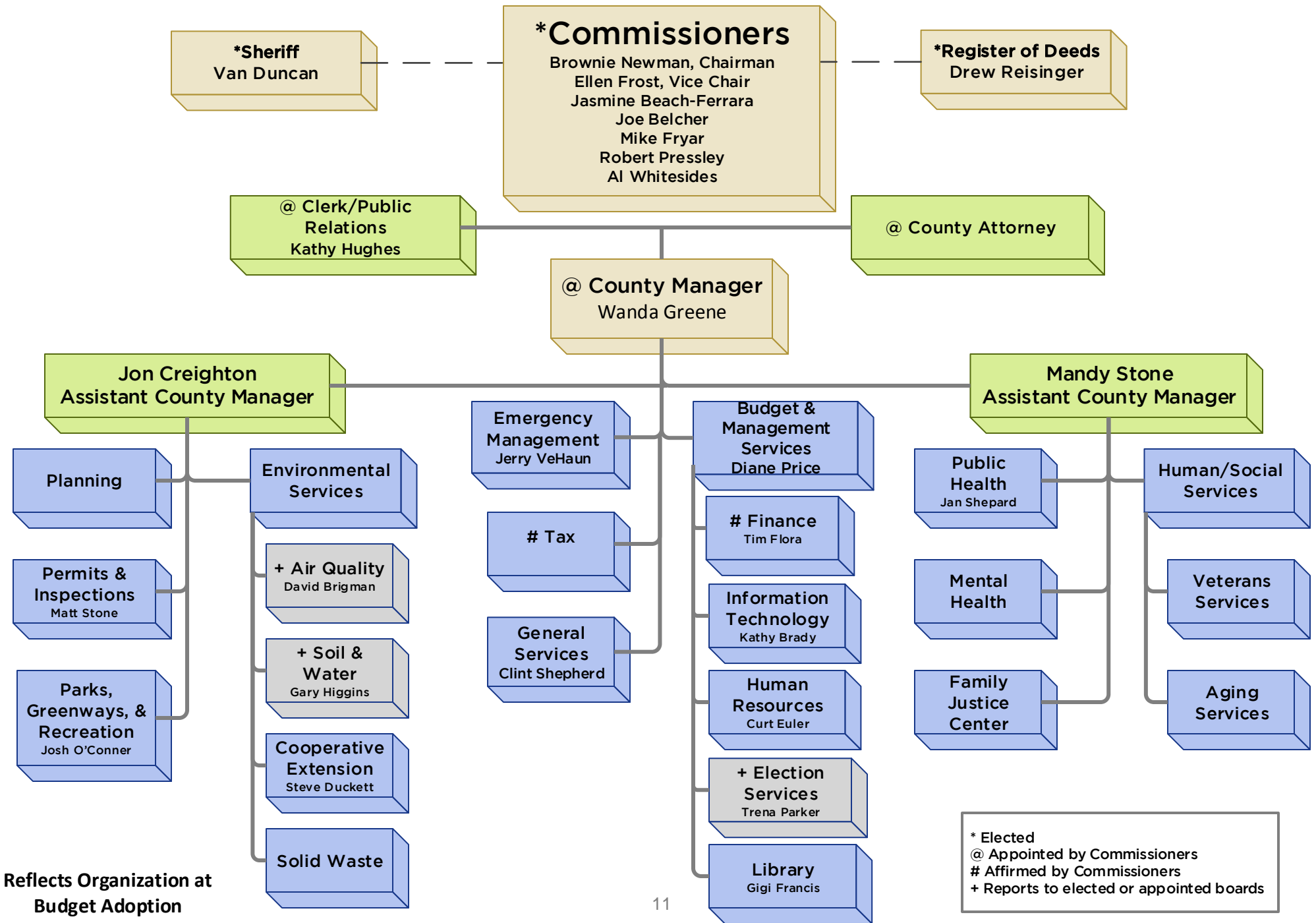
**Permits & Inspections Director**

**General Services Director**

**Library Manager**

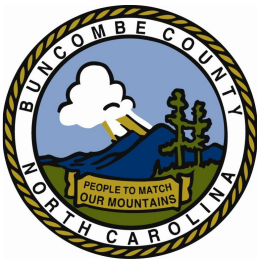
**Recreation Manager**

# Buncombe County Government



Reflects Organization at Budget Adoption

\* Elected  
 @ Appointed by Commissioners  
 # Affirmed by Commissioners  
 + Reports to elected or appointed boards



## Buncombe County Manager

Wanda Greene, PhD, CPA  
County Manager

Jon Creighton, MBA  
Assistant County Manager/Planning Director

Mandy Stone, MSW  
Assistant County Manager/HHS Director

May 2, 2017

Buncombe County Board of Commissioners:

The Honorable Brownie Newman, Chairman  
The Honorable Ellen Frost, Vice-Chairman  
The Honorable Al Whitesides  
The Honorable Jasmine Beach-Ferrara  
The Honorable Mike Fryar  
The Honorable Robert Pressley  
The Honorable Joe Belcher

Mr. Chairman and Members of the Board:

It is my pleasure to present the Board of County Commissioners and citizens of Buncombe County a balanced recommended budget. The recommended budget for fiscal year 2017-2018 (FY2018) is \$419,289,728. The budget is prepared and balanced under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act. This recommendation includes a General Fund Budget of \$320,079,949 and non-General Fund operating plans totaling \$99,209,779. This is a 2.3 percent increase (\$7,276,801) from the FY2016-2017 amended General Fund budget.

The non-General Fund operation plans are paid for with fees and special revenues. Non-General Funds include: Occupancy Tax Fund, Emergency Telephone System (911) Fund, Register of Deeds Automation Fund, Fire Service Districts Fund, Mountain Mobility Fund, Solid Waste Enterprise Fund, Inmate Commissary Enterprise Fund, Sheriff and BCAT Federal/State Forfeiture Funds, and the Insurance Fund. Since we use property taxes primarily in the General Fund, this message focuses on the General Fund portion of the budget.

In 2003, the North Carolina General Assembly enacted S.L. 2003-64 requiring every jurisdiction to publish a "revenue-neutral" tax rate that produces the level of property tax generated with the previous rate and tax base. Once we factor in all the components of the calculation, our revenue neutral rate is 51.3 cents. The FY2018 recommended General Fund budget was prepared using a property tax rate of 55.9 cents. The recommended tax rate recognizes loss of one-time revenues of \$6.8 million in FY2016/17 and supports new costs within our core services and priority areas. These costs include new debt service of \$4.7

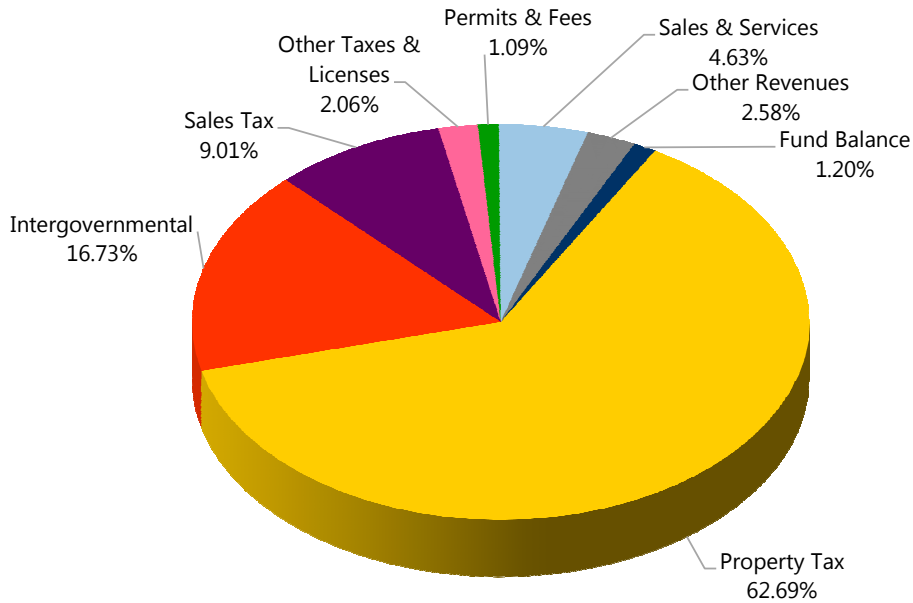
million on the Human Services Campus and Parking Deck; additional Public Safety positions and operating costs needed for jail diversion efforts (\$456,121); social work support for NC FAST implementation go-live and data conversion (\$221,067); a County Sustainability Office (\$122,179); and mandated state retirement increase of \$173,500.

Following is information on revenues and expenditures specific to the FY2018 Recommended Budget:

**Revenues**

The following chart reflects the sources of revenue included in the General Fund budget:

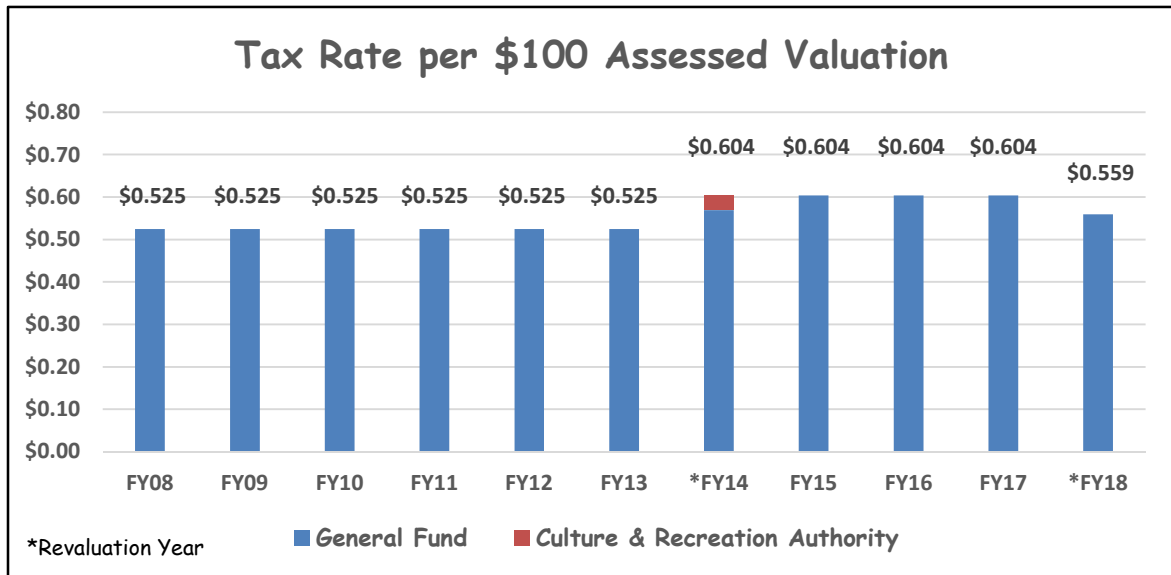
**Buncombe County  
General Fund Revenues  
FY 2018**



Composition of the County's General Fund Revenues is reflected in the following table:

Revenue Source	Revenues	% of 2018 Budget
Property Tax	\$200,658,978	62.69%
Intergovernmental	53,555,016	16.73%
Sales Tax	28,851,375	9.01%
Other Taxes & Licenses	6,581,520	2.06%
Permits & Fees	3,501,655	1.09%
Sales & Services	14,821,204	4.63%
Other Revenues	8,270,732	2.58%
Fund Balance	3,839,469	1.20%
<b>TOTAL</b>	<b>\$320,079,949</b>	<b>100.00%</b>

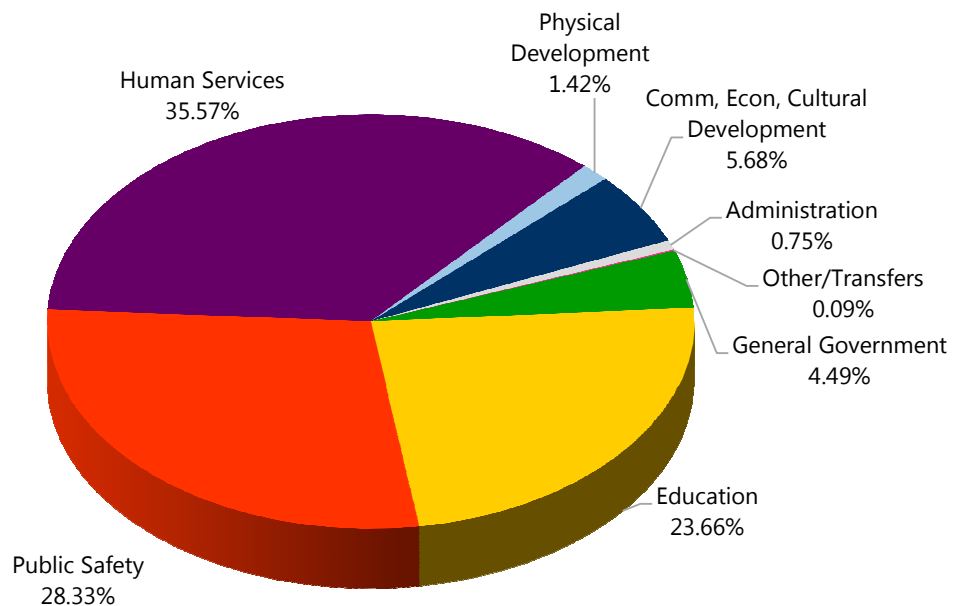
The FY2018 recommended General Fund budget requires a property tax rate of 55.9 cents. A history of property tax rates are reflected in the following graph:



### Expenditures

We continue to focus on providing core services to our citizens. While revenues remain relatively level, demand for service, especially public safety, human service, and education continues to increase.

## Buncombe County General Fund Expenditures FY 2018



Core businesses of human services, public safety and education consume 87.6 percent (\$280,247,741) of our FY2018 General Fund Recommended Budget. The history of core service expenditures are reflected in the following table:

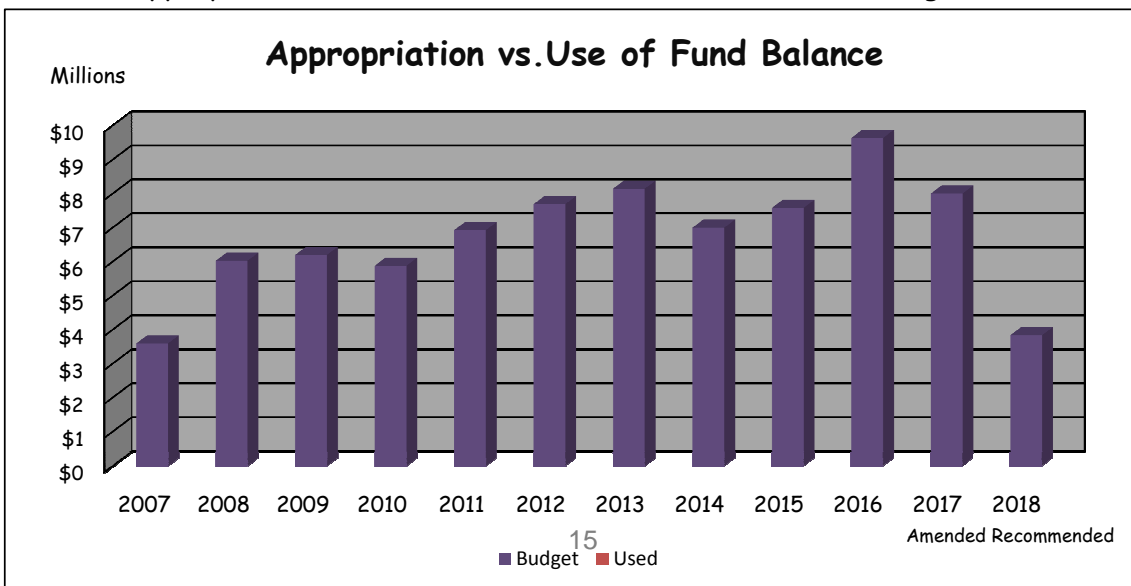
Function	Amended Expenditures		Recommended Expenditures	
	FY2017	NCC	FY2018	NCC
Education	76,262,762	76,227,762	75,732,521	75,697,521
Human Services	107,032,159	61,304,720	113,848,404	65,495,151
Public Safety	89,082,183	65,574,840	90,666,816	73,868,964
Total Expenditures	272,377,104	203,107,322	280,247,741	215,061,636
% of Budget/NCC	87.1	84.1	87.6	87.5

\*NCC = net County cost

For FY2018, we included support services (information technology, finance, human resources, etc.) with the program functions to more accurately reflect the cost of services. The balance of the General Fund budget includes: administration, tax, election services, Register of Deeds, economic development, planning, permitting, libraries and recreation. The following table reflects the expenditure breakdown for the General Fund:

Function	Expenditures	% of Total Budget	Net County Cost	% of Net County Cost
Education	75,732,521	23.66%	75,697,521	30.81%
Public Safety	90,666,816	28.33%	73,868,964	30.06%
Human Services	113,848,404	35.57%	65,495,151	26.65%
Culture/Recreation	18,177,898	5.68%	16,521,360	6.72%
General Government	14,387,471	4.49%	7,353,869	2.99%
Economic/Phys Dev	4,561,008	1.42%	4,129,745	1.68%
Administration	2,403,831	0.75%	2,353,713	0.96%
Other/Transfers	302,000	0.09%	302,000	0.12%
<b>TOTAL</b>	<b>320,079,949</b>	<b>100.00%</b>	<b>245,722,323</b>	<b>100.00%</b>

Fund balance appropriation is one means to maintain the property tax rate. Each year we appropriate fund balance with the challenge to save the appropriated amount. Historically, we have been able to do that. The FY2018 Budget Estimate includes a fund balance appropriation of \$3,839,469 for county government operations. The following graph reflects the historical appropriation versus use of fund balance in our annual budgets:



**Other Taxing Districts:**

During the budget process, the County also sets property tax rates for other taxing districts. The following schedule reflects the revenue neutral and requested rates for the fire districts and Asheville City Schools.

<b>Buncombe County Fire, Ambulance and Rescue Service Districts Ad Valorem Tax Rates (in cents)</b>			
<b>District</b>	<b>FY 2017 Adopted Tax Rate</b>	<b>FY 2018 Revenue Neutral Tax Rate</b>	<b>FY 2018 Requested Tax Rate</b>
Asheville Special	9.7	8.6	8.6
Barnardsville	15.0	15.0	15.0
Broad River	14.0	13.8	14.0
East Buncombe	9.9	9.3	9.9
Enka	9.0	8.0	9.0
Fairview	10.5	9.7	10.5
French Broad	14.0	13.2	14.0
Garren Creek	15.0	13.2	15.0
Jupiter	12.0	10.8	12.0
Leicester	14.0	13.3	14.0
North Buncombe	11.2	9.8	11.2
Reems Creek/Beaverdam	13.0	11.3	15.0
Reynolds	11.3	10.0	11.3
Riceville	11.0	9.8	11.0
Skyland	9.1	7.8	9.1
Skyland - Biltmore Forest	8.5	8.5	8.5
Swannanoa	12.9	11.8	12.9
Upper Hominy	12.5	11.5	12.5
West Buncombe	12.0	10.9	12.0
Woodfin	10.0	8.1	10.0
<b>Other Districts Ad Valorem Tax Rate (in cents)</b>			
Asheville City Schools	15.0	12.0	13.0

**Summary:**

The recommended FY2018 budget is \$419,289,728. The recommended FY2018 General Fund Budget is \$320,079,949.

Department revenue and expenditure breakdowns are reflected on the attached spreadsheet. As you consider the FY2018 budget, there are a couple of key thoughts to keep in mind. We prepare the recommended budget without a perfect picture of the future. Given what we know about the economy, the state and federal governments, and current challenges, we make our best assumptions. We will continue to follow closely state and federal activities that can impact our budget before adoption on June 20, 2017.



We appreciate your support and guidance as we prepare the budget. This budget focuses on maintaining quality in the core service areas that citizens need for their health, safety and prosperity. I am also very grateful for our Buncombe County employees who touch the lives of all 257,000 citizens making a meaningful, life changing impact through the programs we offer.

You will hear additional budget presentations at your meeting on May 16. The public hearing on the budget is scheduled for June 6 at 5 p.m. in Commission Chambers, Room 326 at 200 College Street.

As always, Buncombe County Government is here to SERVE.

Respectfully submitted,

A handwritten signature in cursive script that reads "Wanda Greene".

Wanda S. Greene, PHD, CPA  
County Manager

# EXECUTIVE SUMMARY

---

The following summary presents a general overview of the Fiscal Year 2017-2018 budget for Buncombe County. The information explains where the money comes from (revenues) and where the money goes (expenses). Also, significant changes to the budget are highlighted. The text, charts and graphs in the following sections of this document provide a more in-depth study of the budget.



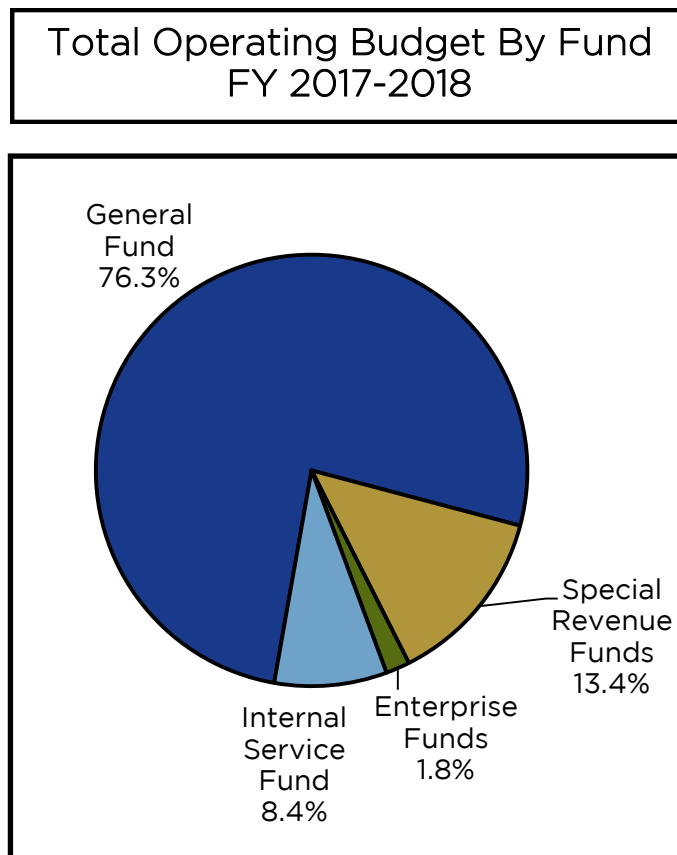
# TOTAL COUNTY FUNDS

The total operating budget for Buncombe County in fiscal year 2018 is \$433,202,854. The largest fund is the **General Fund**, which is the County’s main operating fund. The General Fund budget total is \$330,735,388 an increase of 5.46% from the FY2016-2017 amended budget, and an increase of \$10.7 million from the time of the budget message. These increases are primarily due to additional allocations for Education, Clean and Sustainable Energy efforts, and Jail Diversion.

The next largest group of funds is the **Special Revenue Funds**. The total operating expenditures for these funds are \$58,187,134, an increase of 3.85% from last year. This increase largely stems from increased occupancy tax revenue within the Occupancy Tax Special Revenue Fund.

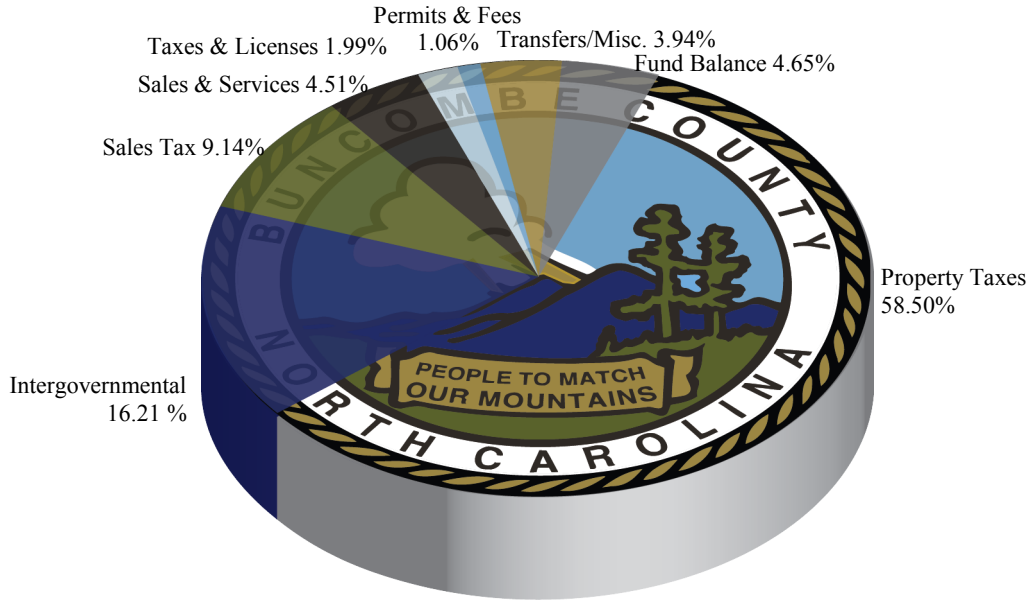
The **Enterprise Funds** have budgeted expenditures of \$7,791,992. This is a decrease of 49.3% from last year, due to a one time fund balance appropriation in the Solid Waste Fund, and an increase of 10.40% over last year’s adopted expenditures. Enterprise Funds are self-supporting and do not rely on any contributions from the General Fund.

The **Internal Service Fund** expenditures of \$36,488,340 are for County commercial liability programs and the operations of its self-insurance, group health, dental and workers’ compensation, unemployment, and general liability programs. This is an increase of 10.32% from the FY2017 amended budget.



# GENERAL FUND

## WHERE DOES THE MONEY COME FROM? FY2018 REVENUES/SOURCES – GENERAL FUND



### MAJOR REVENUE SOURCES:

Primary Revenue Sources	2015/16		2016/17		2017/18	% Change from FY 2017 Estimate
	Amended	2015/16 Actuals	Amended	2016/17 Estimate	Adopted	
Property Tax	\$ 177,467,823	\$ 177,939,643	\$ 180,002,531	\$ 183,210,621	\$ 193,479,766	5.61%
Sales Tax	\$ 25,831,733	\$ 28,286,918	\$ 27,395,245	\$ 29,135,636	\$ 30,229,304	3.75%
Intergovernmental	\$ 52,556,074	\$ 52,710,830	\$ 52,331,117	\$ 52,864,467	\$ 53,623,340	1.44%
Other Taxes and Licenses	\$ 5,912,520	\$ 6,438,869	\$ 6,487,520	\$ 7,155,691	\$ 6,581,520	-8.02%
Permits & Fees	\$ 3,311,008	\$ 3,604,379	\$ 3,384,855	\$ 4,399,379	\$ 3,501,655	-20.41%
Sales & Services	\$ 14,182,808	\$ 14,465,164	\$ 14,707,679	\$ 17,241,326	\$ 14,921,204	-13.46%
<b>Total</b>	<b>\$ 279,261,966</b>	<b>\$ 283,445,802</b>	<b>\$ 284,308,947</b>	<b>\$ 294,007,120</b>	<b>\$ 302,336,789</b>	<b>2.83%</b>

\*The Property Tax data presented above includes NCDMV Tax, but does not include prior year, penalties or interest revenue.

\*\*Prior year sales tax revenue has been restated to reflect creation of Public School ADM Capital Projects Fund in FY2017.

### MAJOR REVENUE SOURCE: PROPERTY TAX

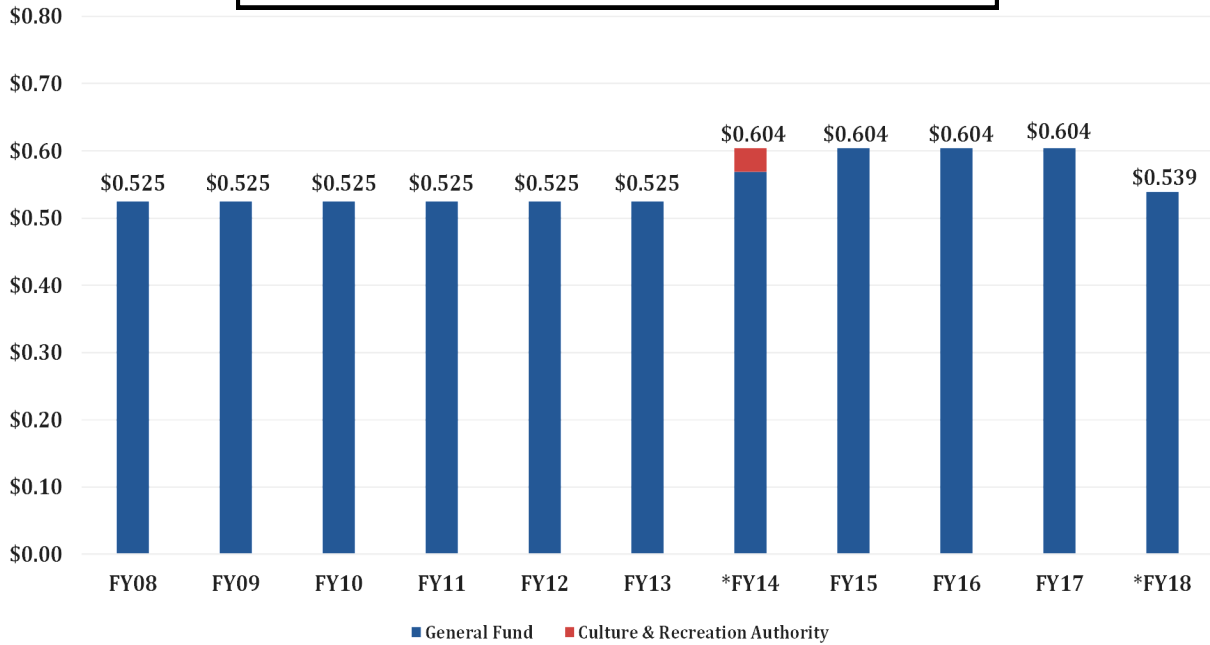
The total budget for the General Fund is \$330,735,338. The General Fund derives its revenue from a variety of sources. The County's largest revenue source, accounting for 59% of the General Fund is Property Tax, which totals \$193,479,766 for the FY2017 – 2018 year. This is an increase of \$13,477,235, or 7.49%, from the FY2017 amended budget.

The FY2018 budget estimate for Property Tax is based on the following values. A loss for appeals, as well as a 99.00% collection rate was assumed during the budget process.

Fiscal Year	2018
Tax Year	2017
Real Property	\$ 31,574,423,663
Personal Property	1,885,149,785
Public Service Companies	585,935,871
Registered Motor Vehicles	2,213,137,640
<b>Total Value</b>	<b>\$ 36,258,646,959</b>

The tax rate for FY2018 is set at 53.9 cents per \$100 of property value. This tax rate reflects the results of the property reappraisal conducted by the Buncombe County Tax Department. County-wide values increased by approximately 21%, resulting in a revenue-neutral rate of 51.3 cents for Buncombe County. The previous tax rate was 60.4 cents per \$100 of property value.

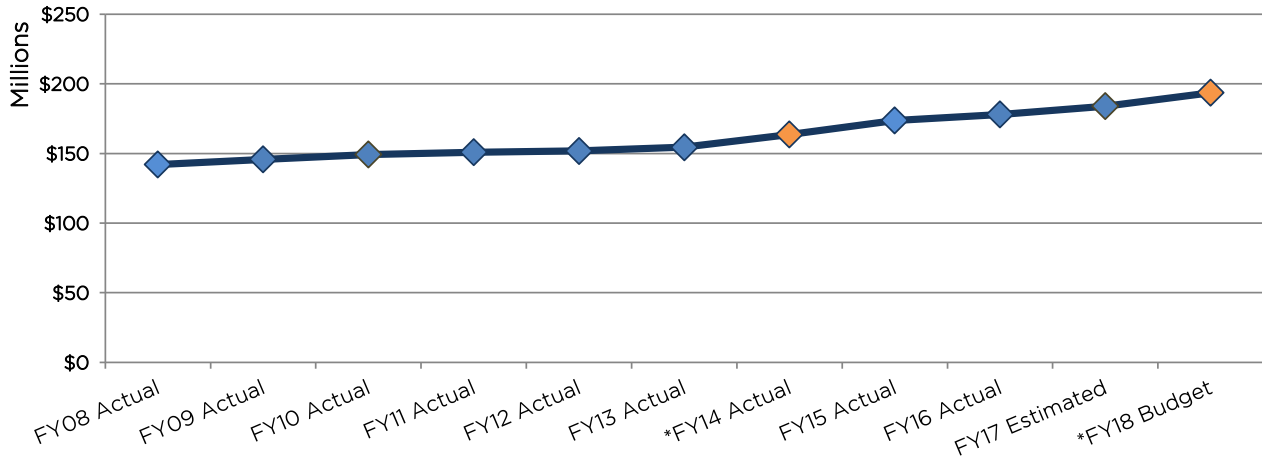
### Tax Rate per \$100 Assessed Valuation



\* Reappraisal Year

\*\*In FY2015 the Culture & Recreation Authority transitioned to the General Fund Culture & Recreation function.

### General Fund Property Tax Revenue



\* Reappraisal Year

Primary Revenue Source	2015/16 Amended	2015/16 Actuals	2016/17 Amended	2016/17 Estimate	2017/18 Adopted	% Change from FY 2017 Estimate
Property Tax	\$ 177,467,823	\$ 177,939,643	\$ 180,002,531	\$ 183,210,621	\$ 193,479,766	5.61%

\*The data presented above does not include prior year, penalties or interest revenue.

## MAJOR REVENUE SOURCE: SALES TAX

The next largest source of revenue is Sales Tax. It is estimated to increase from FY2017 by 4% to \$30,229,304. Buncombe County continues to be the retail hub of western North Carolina supported by a major mall, a vibrant central business district, and several new shopping centers and mixed use developments including Asheville Outlets, a major retailer outlet mall which opened in May 2015. Sales tax is a volatile revenue source and was negatively affected by the decrease in consumer spending during the recession. In addition, in 2007 the General Assembly passed legislation to repeal the Article 44 sales tax, the third one-half percent local-option sales tax authorized in 2001. This is often referred to as the Medicaid Relief Swap as the State assumed County Medicaid costs in exchange for elimination of the local Article 44 sales tax and a commensurate increase in the State sales tax rate. The State took over one-quarter cent of the Article 44 sales tax on October 1, 2008, and the remaining one-quarter cent on October 1, 2009.

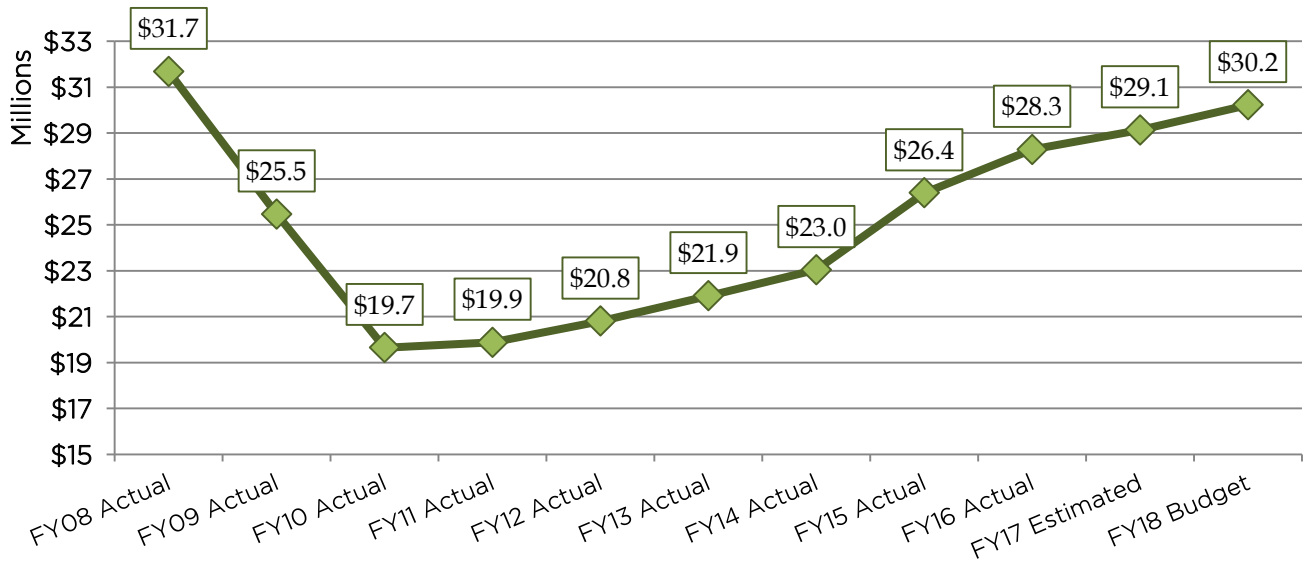
We are conservative with budget estimates as is evident by the actual collections in FY2017. Sales tax revenue is reviewed monthly and estimates are based on actual revenue received over the last twelve months. Buncombe County levies four local-option retail sales and use taxes:

- 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 reinstates the Commission, establishes membership and meeting requirements, and creates 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 removes this distribution method and allocates 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.

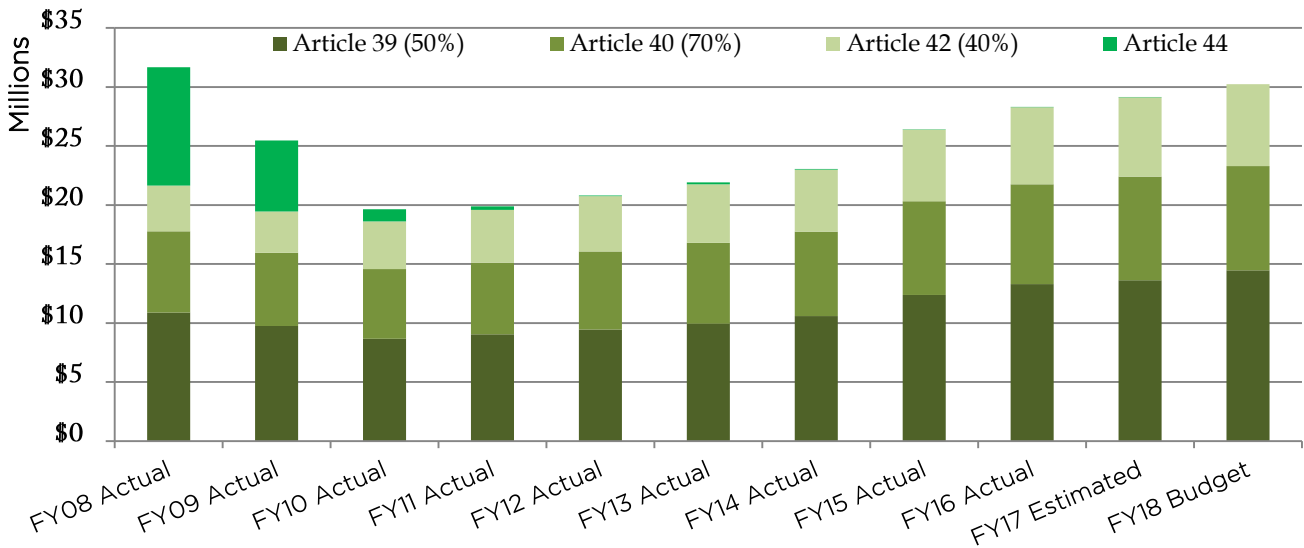
The remaining proceeds from the Article 39 (50%), Article 40 (70%), and Article 42 (40%) sales and use taxes are allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis. The ad valorem basis distributes sales tax revenues based on relative property tax levies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

## General Fund Sales Tax



## General Fund Sales Tax by Article



General Fund Sales Tax	2015/16 Amended	2015/16 Actuals	2016/17 Amended	2016/17 Estimate	2017/18 Adopted	% Change from FY 2017 Estimate
Article 39 (50%)	\$ 12,775,741	\$ 13,297,617	\$ 12,081,743	\$ 13,633,589	\$ 14,457,838	6.05%
Article 40 (70%)	\$ 7,528,021	\$ 8,465,470	\$ 8,635,319	\$ 8,765,782	\$ 8,848,192	0.94%
Article 42 (40%)	\$ 5,527,971	\$ 6,512,739	\$ 6,678,183	\$ 6,735,119	\$ 6,923,274	2.79%
Article 44 (Medicaid Relief Swap)	\$ -	\$ 11,091	\$ -	\$ 1,146	\$ -	-
<b>Total</b>	<b>\$ 25,831,733</b>	<b>\$ 28,286,918</b>	<b>\$ 27,395,245</b>	<b>\$ 29,135,636</b>	<b>\$ 30,229,304</b>	<b>3.75%</b>

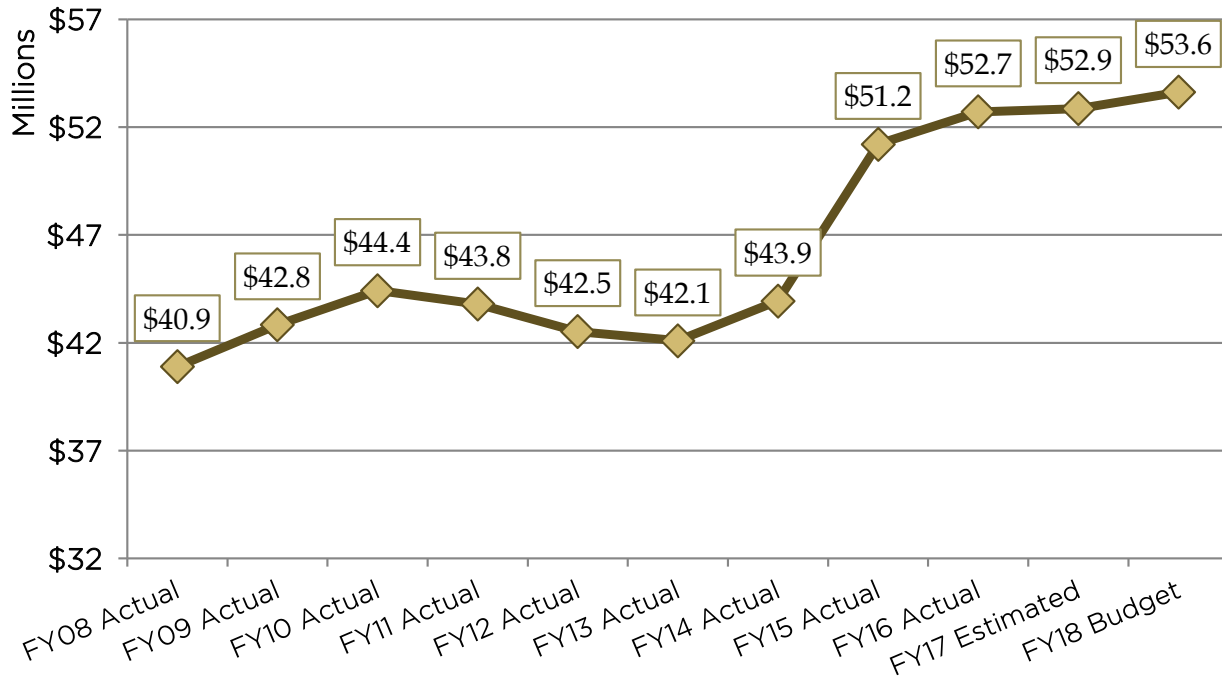
\*Article 44 amounts incurred are due to late filed returns, audits, and refunds that affect periods prior to October 1, 2009.

**MAJOR REVENUE SOURCE: INTERGOVERNMENTAL**

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units and increased slightly from FY2017 to FY2018. Intergovernmental revenues account for 16.21% of General Fund revenues in the FY2017 budget.

The County expects to receive approximately \$44.5 million in federal and state funds for the Social Service Department (DSS) in FY2017-2018. The Health Center is also expected to receive \$3.5 million 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 FY2018.

**General Fund Intergovernmental**



General Fund Intergovernmental Revenue	2015/16 Amended	2015/16 Actuals	2016/17 Amended	2016/17 Estimate	2017/18 Adopted	% Change from FY 2017 Estimate
Intergovernmental	\$ 52,556,074	\$ 52,710,830	\$ 52,331,117	\$ 52,864,467	\$ 53,623,340	1.44%

**OTHER REVENUE SOURCES:**

Other Taxes & Licenses

This revenue source, representing 1.99% of the budget, includes \$4,300,000 for the real property transfer tax (excise tax) and \$1,582,520 for video programming taxes. The Rental Car Tax is budgeted at \$500,000, and the Heavy Equipment Rental Tax at \$175,000 for FY2018.

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

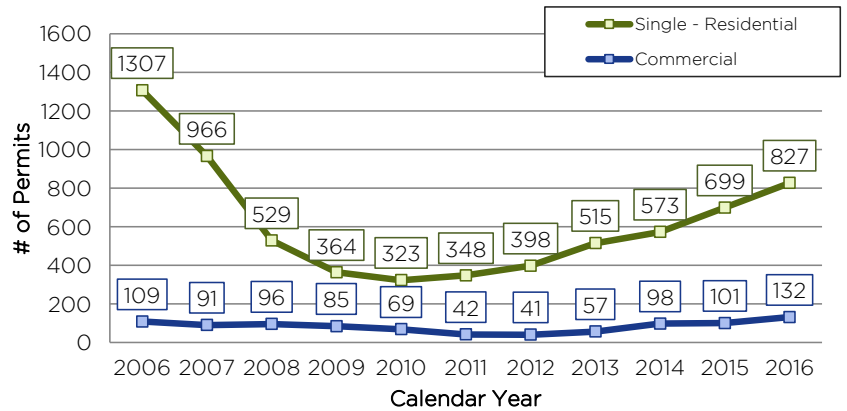


makes up 1.06%, or \$3,501,655, of the General Fund revenue. Permits and inspections make up 60% of these total revenues.

The Permits & Inspections Department inspects new construction using staff inspectors to enforce the North Carolina State Building Code. Of the construction related revenues, single-family construction was 56% of the total revenue for calendar year 2016, the latest year for which data is available.

Single-family construction increased by 18.31% from calendar year 2015 to 2016. In calendar year 2015, 699 single-family construction permits were issued, while in calendar year 2016, 827 were issued.

Building Permits Issued



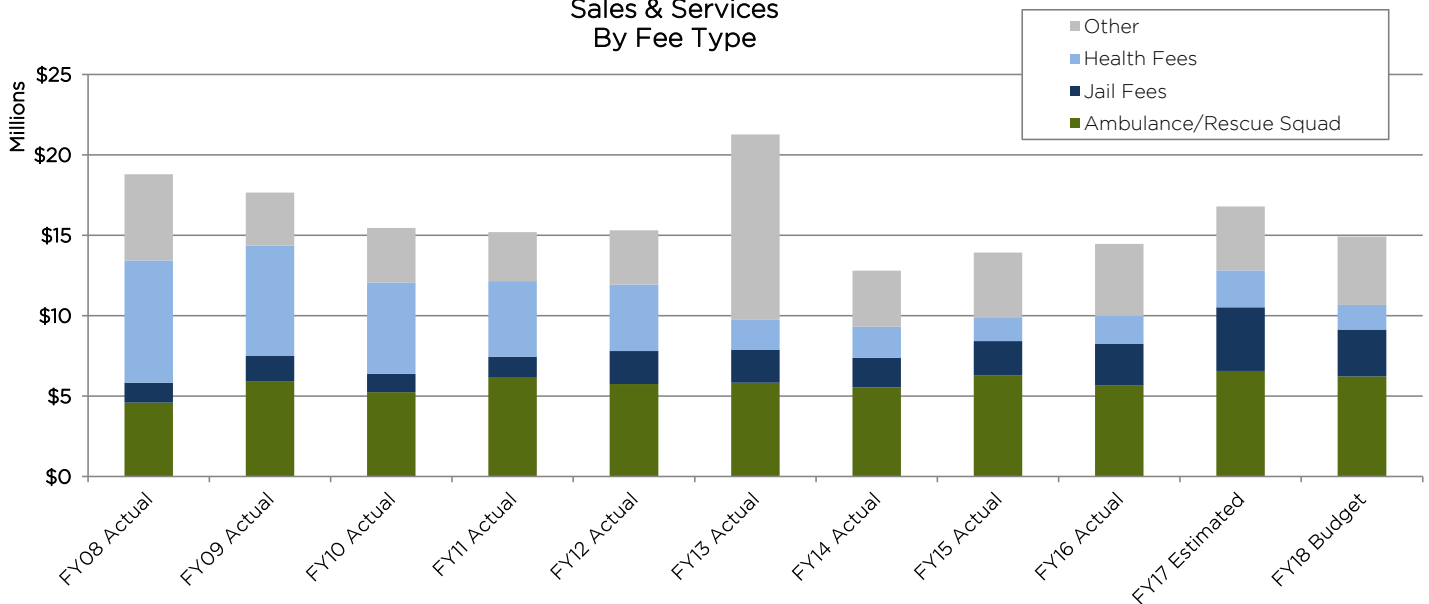
Multi-family construction increased drastically from calendar year 2015 to 2016. In calendar year 2015, 14 buildings were constructed consisting of 254 units total, while in calendar year 2016, 43 buildings were constructed consisting of 1,136 units total.

Commercial construction increased 30.69% in calendar year 2016 over the previous year. In calendar year 2015, 101 commercial construction permits were issued and 132 were issued in calendar year 2016.

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 FY2018, General Fund revenues for sales and services are estimated at \$14,921,201, a 1.45% increase from last year. Sales and Services represent 4.51% of the total General Fund budget. Revenues are estimated to be \$1.54 million for the Public Health, \$6.2 million for EMS, and \$2.9 million for the Jail.

Sales & Services By Fee Type



Other Revenues

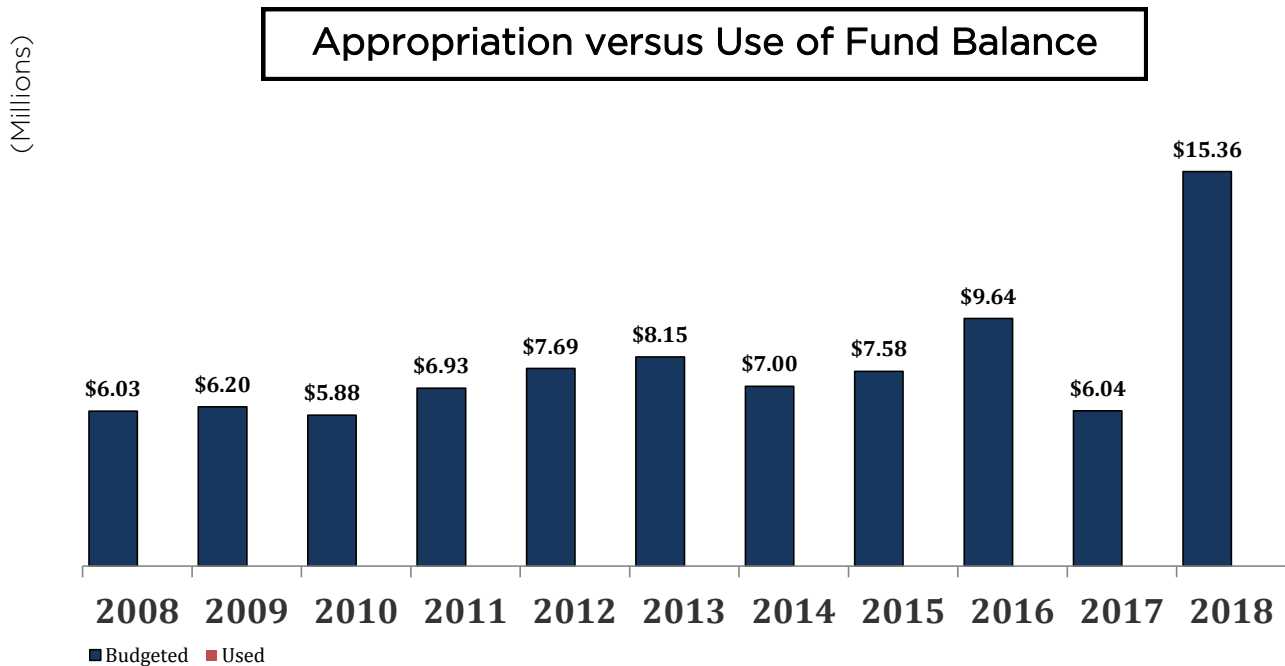
These revenues include investment earnings; indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Other revenues for the General Fund are estimated to be \$2,033,641 for FY2018, a large decrease of \$6.4 million from the previous year. This decrease is due to the estimated sale of County owned property budgeted in FY2017.

Another large component of other revenues is investment earnings revenue derived from the short-term investment of County funds. This revenue source is budgeted at \$500,000 for FY2018, which is an increase of \$215,000 from the FY2017 budget.

Fund Balance

In the General Fund, \$15,363,817 of fund balance is appropriated in the FY2017-2018 budget. This accounts for 4.65% of General Fund appropriations. 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. The projected fund balance assures the county will maintain its sound financial position.

The unrestricted fund balance is estimated at 18.2% of total expenditures for FY2017. 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. The projected fund balance assures the county will maintain its sound financial position.

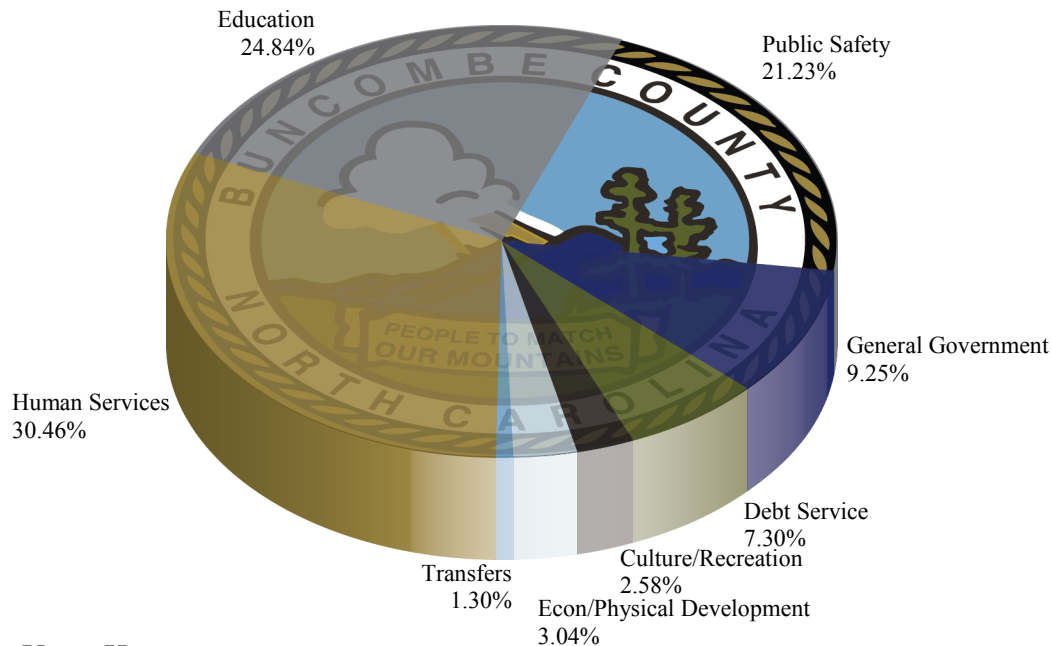


\*Adopted Appropriated Fund Balance

# GENERAL FUND (CONTINUED)

## WHERE DOES THE MONEY GO?

### FY2018 EXPENDITURES/USES – GENERAL FUND



#### BUDGET YEAR HIGHLIGHTS:

Buncombe County continues to focus on core services – Education, Human Services, and Public Safety. These core services consume 83% (\$272.7 million) of our FY2018 General Fund Budget Estimate.

- Education continues to receive increased investment to recognize, retain, and recruit the best teachers and staff and to provide the support needed for our students to reach their full potential. This increase includes \$4,124,247 for Buncombe County Schools and \$759,987 for Asheville City Schools to fulfill the second and final phase of teacher supplement increases, as well as funding to cover State-proposed increases in certified and non-certified personnel pay, health insurance premiums, and retirement contribution rates. Additionally, \$156,632 has been allocated to fund one Pre-K classroom
- Human Services has increased a contract with MAHEC for \$534,283 to assist with growing School Nurse needs. The increase addresses the current nurse:student ratio, as well as providing nurses in four additional schools who require support. In addition, this contract addresses the need to have school nurse availability to support the growing percentage of children with special health care needs. This contract allows 18 school nurse positions to return to the county from HHS.
- Public Safety includes an increase of \$425,000 in Sheriff staffing to assist in combating the Opioid Crisis.

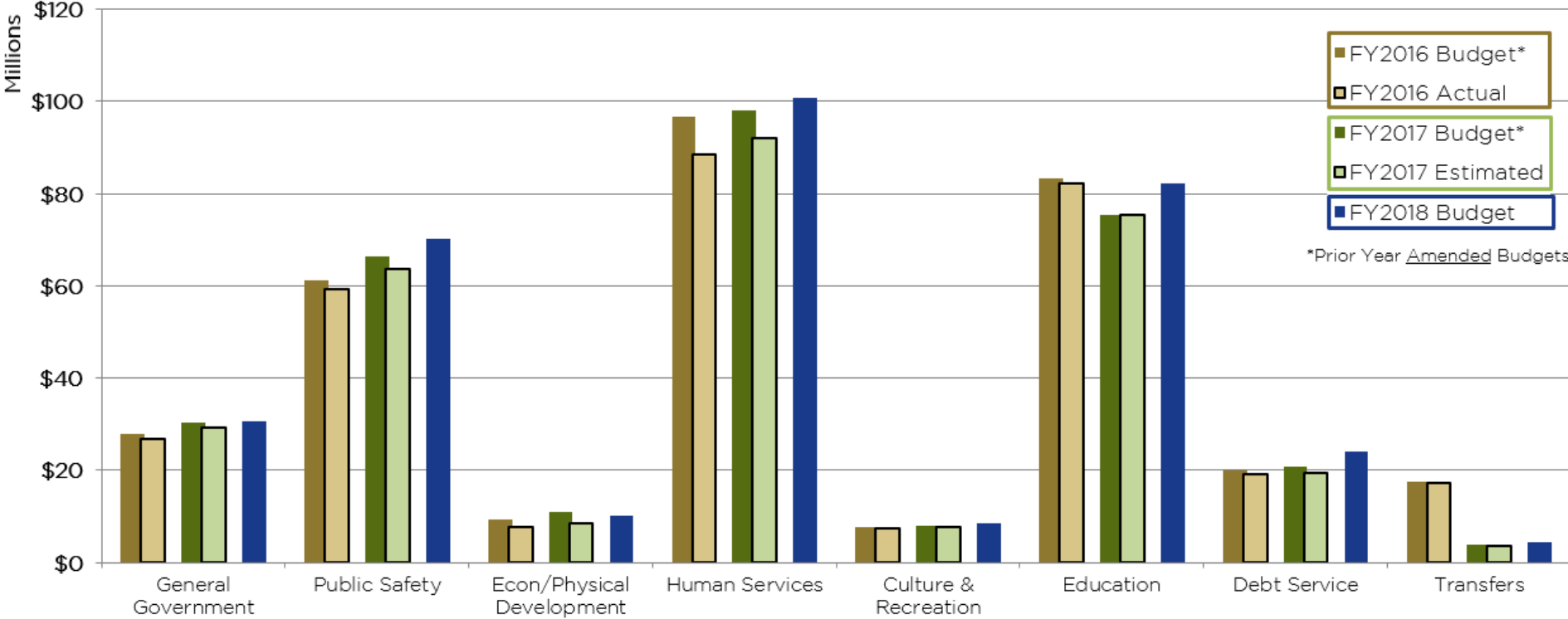
- Court and County officials expressed an interest in widening focus on evidence-based diversion programs for non-violent offenders as a means to prevent/delay the need for capital investment in a jail expansion, as well as to remove barriers to education and employment that result from a conviction . The FY2018 budget includes increased allocations across core-services related to diversion:
  - \$115,463 - Justice Resource Coordinator to work with current and additional resources to provide accountability and support to this specific population impacted most by substance abuse and behavioral health issues
  - \$432,037 - AOC Contract to hire an Assistant District Attorney and Victim Witness Assistant; a contractual purchase of pre-conviction diversion programming; funding for a case management system
  - \$205,580 - Full-Time Pre-Trial Release Coordinators to assist in allowing defendants to receive community supervision rather than incarceration
  
- Buncombe County Commissioners continue their commitment to carbon emission reduction and cleaner, smarter energy in the FY2018 budget by allocating the following:
  - \$116,019 - Sustainability Office to work with County departments to develop sustainability initiatives and build partnerships with external agencies to achieve carbon emission reduction goals county-wide
  - \$50,000- Rocky Mountain Institute (RMI) support for Energy Innovation Task Force (EITF) efforts
  - \$350,000- Community Clean Energy Projects and Energy Audits
  - \$35,000- Energy Efficiency Home Repair

Culture & Recreation includes continued funding of \$55,000 for outdoor pool resurfacing. This will be a recurring expense in future budgets. An additional \$50,000 has also been appropriated for Greenways funding.

The FY2018 budget includes an increased retirement contribution rate mandated by the State Local Government Employees Retirement System (LGERS). In accordance with the LGERS Employer Contribution Rate Stabilization Policy, the retirement rate will be increasing each year for the next four years. The FY2018 impact is approximately \$175,320. We are estimating an annual impact of \$170,000 for the three subsequent years.

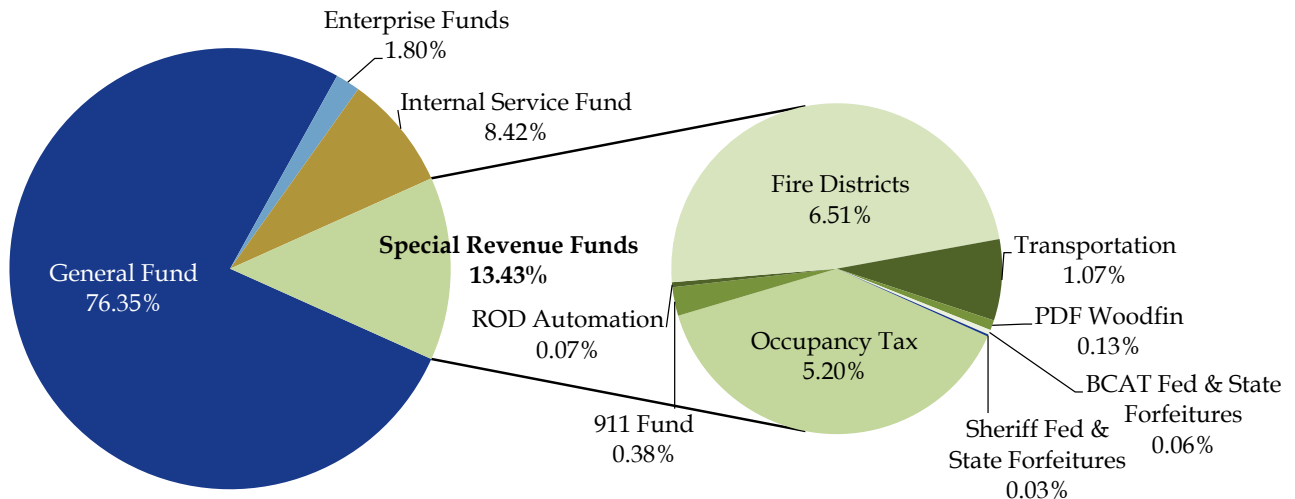
Other increases include \$150,000 in Planning for conservation easement transaction costs, \$52,300 in Tax Department expenditures to align with increases in state collection fees and bank service charges, and \$2,000,000 for repayment of the Eagle Market Street loan.

# General Fund Expenditures By Function



# SPECIAL REVENUE FUNDS

The total budget for Special Revenue Funds is \$58,187,134. These funds represent 13.43% of the total County budget. The funds that make up the group of Special Revenue Funds are the Register of Deeds Automation Fund, Occupancy Tax Fund, 911 Fund, Fire Districts Fund, Transportation Fund, PDF Woodfin Downtown Fund, and the BCAT and Sheriff Federal and State Forfeiture Funds.



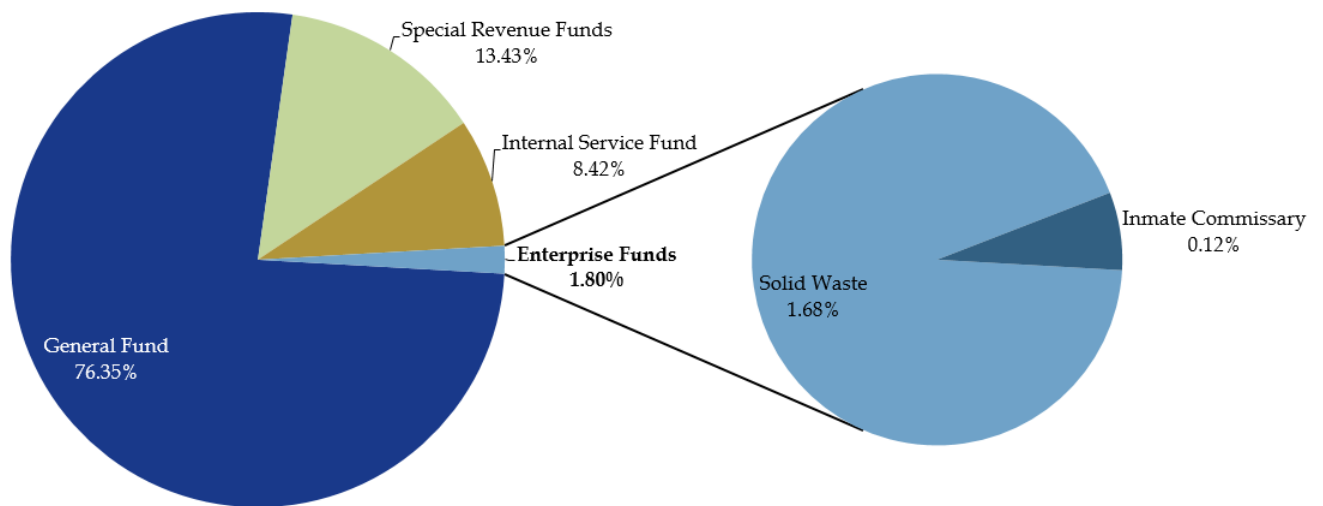
- The Register of Deeds Automation Fund has a budget of \$283,230 for FY2018. All of these funds are used for automating the Register of Deeds records. Per North Carolina statute, funds shall be expended on computer or imaging technology and needs associated with the preservation and storage of public records in the office of the register of deeds.
- The Occupancy Tax Fund has a budget of \$22,514,005. This represents the revenues generated through the room occupancy tax on hotel and motel rooms. This amount stays consistent with last year's amended budget. The current Occupancy Tax rate is now at 6%. These funds are used to further the development of travel, tourism and conventions in Buncombe County through state, national and international advertising promotions.
- The 911 Fund is budgeted at \$1,627,500. The FY2018 budget includes appropriations for major capital projects including replacement of dispatch console hardware. The NC 911 Board approved a new 911 funding method effective FY2012. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.
- The Fire Districts Fund has a budget of \$28,184,038 for FY2018, an increase of 12.09% from FY2017. In FY2016, Buncombe County's Fire Districts were consolidated resulting in twenty districts, down from the previous twenty-six. Revenues for this fund are generated through sales taxes and ad valorem taxes. The ad valorem tax rates are recommended by each district and approved by the Board of Commissioners.
- The County's Transportation program, Mountain Mobility, provides transportation to several human service and non-profit agencies as well as general public transportation service outside the City of Asheville. During the FY2012 budget process the administration of the transportation program transitioned to outside service providers. Transportation is now administered and operated through contracts between Buncombe County, the Land of Sky

Regional Council and McDonald Transit Associates, Inc. The Transportation Fund budget for FY2018 is \$4,615,842. This is a decrease of 2.15% from FY2017. The County funded portion for FY2018 is budgeted at \$1,641,248.

- The FY2018 budget for the PDF Woodfin Downtown Fund is \$574,950 for debt principal and interest payments for the completed PDF Woodfin Downtown Project.
  
- The Federal and State Forfeiture Funds account for monies 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. The Sheriff's Department and the Buncombe County Anti-Crime Task Force, also known as BCAT, receive forfeiture revenue:
  - The BCAT Federal Forfeiture Fund has a FY2018 budget of \$226,055.
  - The BCAT State Forfeiture Fund has a FY2018 budget of \$50,000.
  - The Sheriff Federal Forfeiture Fund has a FY2018 budget of \$39,073.
  - The Sheriff State Forfeitures Fund has a FY2018 budget of \$72,441.

# ENTERPRISE FUNDS

The total budget for the Enterprise Funds is \$7,791,992. This is a significant decrease from FY2017, primarily due to a one time appropriation for a new Solid Waste Transfer Station in FY2017. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.



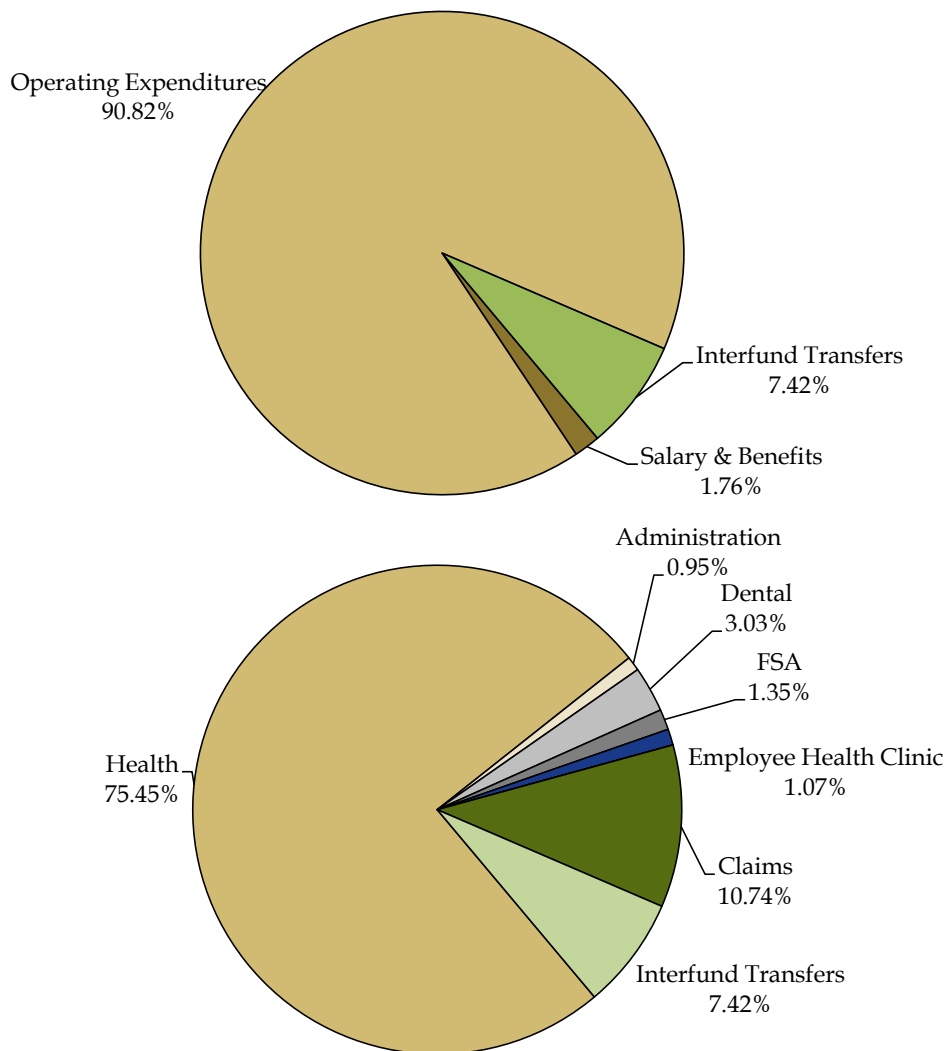
- The total budget for the Solid Waste Fund is \$7,263,840 which is a 51.15% change from the FY2017 budget due to a one time appropriation for a new Solid Waste Transfer Station in FY2017. The Solid Waste Fund includes the Landfill and Waste Transfer Station.
- The budget for the Inmate Commissary & Welfare Fund is \$528,152 which is a slight increase of \$17,713 from last year’s budget. 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 was established to fund the County’s self-insurance, group health, dental and workers’ compensation, unemployment, and general liability programs. These expenditures consist of health and dental insurance premiums and claims, employee health clinic, flexible spending accounts (FSA), other post-employment benefits (OPEB), workers’ compensation, unemployment, and general liability claims. Budgeted expenditures are \$36,488,340, an increase of 10.32% from last year’s amended budget. The revenues for this fund are collected through direct charges to other funds for insurance purposes and employee payments for insurance premiums.

## Expenditures FY 2017-2018



FSA – Flexible Spending Accounts

Claims – Includes workers compensation, unemployment, and general liability claims

## OPERATING BUDGET SUMMARY: ALL FUNDS

	2015/16 Actual	2016/2017 Amended	2016/17 Estimated	2017/18 Budget
<b>Revenues:</b>				
General Fund	309,166,139	313,598,986	300,498,673	330,735,388
Special Revenue Funds:				
Volunteer Fire Departments Fund	22,501,103	25,144,016	23,313,108	28,184,038
Transportation Fund	4,104,855	4,717,384	4,229,315	4,615,842
Emergency Telephone System Fund	889,075	2,102,500	941,164	1,627,500
Occupancy Tax Fund	16,226,135	22,514,005	21,043,724	22,514,005
Register of Deeds Automation Fund	148,749	283,230	156,667	283,230
BCAT Federal Forfeitures	79,025	215,966	13,016	226,055
Sheriff Federal Forfeitures	9,862	166,993	141,358	39,073
BCAT State Forfeitures	193	112,127	522	50,000
Sheriff State Forfeitures	117,599	195,265	124,482	72,441
PDF Woodfin Downtown Fund	699,846	576,950	432,186	574,950
Enterprise Funds:				
Solid Waste Disposal Fund	7,813,204	14,869,257	8,816,786	7,263,840
Inmate Commissary Fund	344,379	510,439	480,675	528,152
Internal Service Fund	37,766,978	33,074,090	31,954,345	36,488,340
<b>Total</b>	<b>399,867,142</b>	<b>418,081,208</b>	<b>392,146,021</b>	<b>433,202,854</b>
<b>Expenditures</b>				
General Fund	308,171,092	313,598,986	299,505,025	330,735,388
Special Revenue Funds:				
Volunteer Fire Departments Fund	22,505,973	25,144,016	23,313,109	28,184,038
Transportation Fund	4,061,103	4,717,384	4,271,036	4,615,842
Emergency Telephone System Fund	1,546,090	2,102,500	779,939	1,627,500
Occupancy Tax Fund	16,226,135	22,514,005	21,043,816	22,514,005
Register of Deeds Automation Fund	133,711	283,230	207,075	283,230
BCAT Federal Forfeitures	23,794	215,966	45,281	226,055
Sheriff Federal Forfeitures	123,355	166,993	17,742	39,073
BCAT State Forfeitures	24,537	112,127	13,362	50,000
Sheriff State Forfeitures	61,130	195,265	136,118	72,441
PDF Woodfin Downtown Fund	561,448	576,950	564,569	574,950
Enterprise Funds:				
Solid Waste Disposal Fund	5,974,205	14,869,257	14,846,889	7,263,840
Inmate Commissary Fund	305,641	510,439	407,861	528,152
Internal Service Fund	36,856,561	33,074,090	30,281,143	36,488,340
<b>Total</b>	<b>396,574,775</b>	<b>418,081,208</b>	<b>395,432,965</b>	<b>433,202,854</b>

## BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	2015/16 Actual	2016/2017 Amended	2016/17 Estimated	2017/18 Budget
<b>General Fund</b>				
Property Tax	179,039,862	180,002,531	183,925,520	193,479,766
Local Option Sales Tax	41,684,088	27,395,245	29,135,636	30,229,304
Other Taxes	6,438,869	6,487,520	7,155,691	6,581,520
Intergovernmental	52,710,830	52,331,117	52,864,467	53,623,340
Permits & Fees	3,604,379	3,384,855	4,399,379	3,501,655
Sales & Services	14,465,164	14,707,679	17,241,326	14,921,204
Investment Earnings	262,461	285,000	710,277	500,000
Miscellaneous	1,019,435	8,147,243	1,416,417	1,533,641
Interfund Transfers/Other Financing Sources	9,941,051	12,850,426	3,649,961	11,001,141
Appropriated Fund Balance	-	8,007,370	-	15,363,817
<b>Total</b>	<b>309,166,139</b>	<b>313,598,986</b>	<b>300,498,673</b>	<b>330,735,388</b>
<b>Special Revenue Funds</b>				
Property Tax	17,416,440	20,009,279	17,979,096	22,714,939
Local Option Sales Tax	5,416,380	5,711,687	5,766,198	6,044,049
Other Taxes	16,226,135	22,514,005	21,043,724	22,514,005
Intergovernmental	4,185,013	4,169,194	4,095,579	4,330,626
Permits & Fees	148,211	151,695	155,439	151,695
Investment Earnings	4,691	13,305	14,288	13,305
Miscellaneous	16,040	30,000	43,962	30,000
Interfund Transfers	1,363,532	1,626,448	1,297,256	1,641,248
Appropriated Fund Balance	-	1,802,823	-	747,267
<b>Total</b>	<b>44,776,442</b>	<b>56,028,436</b>	<b>50,395,542</b>	<b>58,187,134</b>
<b>Enterprise Funds</b>				
Other Taxes	418,726	257,487	441,398	390,000
Intergovernmental	24,192	10,000	18,904	18,000
Charges for Services	7,661,521	6,580,800	8,691,139	7,174,553
Investment Earnings	46,854	40,000	141,511	40,000
Miscellaneous	6,290	-	4,509	-
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	8,491,409	-	169,439
<b>Total</b>	<b>8,157,583</b>	<b>15,379,696</b>	<b>9,297,461</b>	<b>7,791,992</b>
<b>Internal Service Fund</b>				
Charges for Services	28,602,639	33,074,090	31,954,345	35,081,211
Investment Earnings	(661)	-	-	-
Interfund Transfers	9,165,000	-	-	-
Appropriated Fund Balance	-	-	-	1,407,129
<b>Total</b>	<b>37,766,978</b>	<b>33,074,090</b>	<b>31,954,345</b>	<b>36,488,340</b>
<b>Grand Total</b>	<b>399,867,142</b>	<b>418,081,208</b>	<b>392,146,021</b>	<b>433,202,854</b>

Note: Prior year Local Option Sales Tax data presented above shows total actuals for FY2016.

**BUDGET SUMMARY ALL FUNDS- EXPENDITURES**

SERVICE AREA	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Budget
Departments				
<b>General Government</b>				
Governing Body	980,786	1,055,341	1,093,929	1,093,533
County Manager	840,136	919,016	1,262,160	980,185
Sustainability Office	-	-	-	522,178
Human Resources	689,065	867,899	771,681	728,149
Finance	2,023,772	2,497,026	2,508,902	2,438,058
Tax Department	4,326,111	4,876,936	4,601,683	4,923,538
Board of Elections	1,842,832	2,360,642	2,116,640	2,176,128
Register of Deeds	3,602,809	4,106,830	4,021,842	3,906,134
Budget & Management Services	1,397,899	1,364,551	1,483,070	1,701,528
Information Technology	11,056,693	12,037,345	11,158,152	11,552,924
Nondepartmental	-	282,709	286,956	568,763
Register of Deeds Automation Fund	133,711	283,230	207,075	283,230
Internal Service Fund - Health/Dental	36,856,561	33,074,090	30,281,143	36,488,340
<b>Public Safety</b>				
Sheriff	33,451,785	35,906,872	35,532,172	38,059,769
Justice Resource Support	-	244,738	100,698	820,328
Emergency Services	10,986,847	11,909,284	11,904,412	12,318,254
Pretrial Release	883,796	933,405	923,672	1,117,356
City-County Bureau of Identification/				
Centralized Data Entry	1,458,081	1,433,925	1,531,809	1,589,315
Permits & Inspections	1,931,876	2,282,724	2,245,636	2,269,785
General Services	6,912,657	8,382,863	6,954,916	8,778,348
Public Safety Training Center	416,772	1,259,860	506,947	1,312,053
Criminal Justice Information System	1,288,248	1,608,490	1,400,778	1,530,218
Nondepartmental	1,858,399	2,527,214	2,559,216	2,416,661
Volunteer Fire Departments Fund	22,505,973	25,144,016	23,313,109	28,184,038
Emergency Telephone System Fund	1,546,090	2,102,500	779,939	1,627,500
Inmate Commissary Fund	305,641	510,439	407,861	528,152
BCAT Federal Forfeitures	23,794	215,966	45,281	226,055
Sheriff Federal Forfeitures	123,355	166,993	17,742	39,073
BCAT State Forfeitures	24,537	112,127	13,362	50,000
Sheriff State Forfeitures	61,130	195,265	136,118	72,441
<b>Human Services</b>				
Public Health	15,438,673	15,755,536	15,481,818	16,773,108
Social Services	69,559,794	78,435,765	73,186,769	80,761,310
Aging Services	569,503	570,766	570,701	570,766
Child Care Services	207,508	207,508	207,508	281,508
Mental Health	955,896	1,051,000	948,892	1,051,000
Nondepartmental	1,858,945	2,046,897	1,729,433	1,288,364
Transportation Fund	4,061,103	4,717,384	4,271,036	4,615,842
<b>Economic &amp; Physical Development</b>				
Planning & Development	2,331,748	3,288,193	2,603,837	3,356,431
Economic Development	4,271,127	6,301,585	4,806,376	5,321,585
Cooperative Extension	363,837	412,115	389,401	465,448
Soil & Water Conservation	399,852	440,031	427,789	446,001
Nondepartmental	227,500	387,779	287,749	467,862
Occupancy Tax Fund	16,226,135	22,514,005	21,043,816	22,514,005
PDF Woodfin Downtown Fund	561,448	576,950	564,569	574,950
Solid Waste Disposal Fund	5,974,205	14,869,257	14,846,889	7,263,840
<b>Culture &amp; Recreation</b>				
Library	4,929,516	5,512,465	5,171,832	5,619,002
Parks, Greenways, & Recreation	1,379,353	1,507,392	1,511,870	2,107,701
Nondepartmental	1,063,277	1,054,119	1,086,043	798,167
<b>Education</b>				
City Schools	11,603,061	10,743,742	10,743,742	11,503,729
County Schools	64,692,518	58,579,558	58,579,558	62,703,805
Pre-K	-	-	-	156,632
Community College	6,063,999	6,000,000	6,000,000	7,800,000
Interfund Transfers	17,162,554	3,775,179	3,445,983	4,305,498
General Debt Service	19,143,867	20,671,686	19,360,453	24,154,266
<b>TOTAL</b>	<b>396,574,775</b>	<b>418,081,208</b>	<b>395,432,965</b>	<b>433,202,854</b>

Note: Nondepartmental budgets presented above include appropriations for the Other Post Employment Benefit (OPEB) Trust Fund contribution, which are approved at the functional level. Actual/estimated OPEB contributions are accounted for in each department per auditor guidance.

## BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2017 - 2018

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
<b>Sources of Funds:</b>					
Property Taxes	193,479,766	22,714,939	-	-	216,194,705
Local Option Sales Tax	30,229,304	6,044,049	-	-	36,273,353
Other Taxes	6,581,520	22,514,005	390,000	-	29,485,525
Intergovernmental	53,623,340	4,330,626	18,000	-	57,971,966
Permits & Fees	3,501,655	151,695	-	-	3,653,350
Charges for Services	14,921,204	-	7,174,553	35,081,211	57,176,968
Investment Earnings	500,000	13,305	40,000	-	553,305
Miscellaneous	1,533,641	30,000	-	-	1,563,641
Other Financing Sources	-	-	-	-	-
Interfund Transfers	11,001,141	1,641,248	-	-	12,642,389
Appropriated Fund Balance	15,363,817	747,267	169,439	1,407,129	17,687,652
<b>Total</b>	<b>330,735,388</b>	<b>58,187,134</b>	<b>7,791,992</b>	<b>36,488,340</b>	<b>433,202,854</b>

<b>Uses of Funds:</b>					
Salary & Benefits	133,090,336	27,718	2,159,653	643,183	135,920,890
Operating	54,611,823	5,843,592	4,710,822	33,138,049	98,304,286
Program Support	112,603,465	47,660,333	-	-	160,263,798
Capital Outlay	1,520,000	1,184,491	-	-	2,704,491
Contingency	450,000	2,700,000	50,817	-	3,200,817
Debt Service	24,154,266	574,950	870,700	-	25,599,916
Interfund Transfers	4,305,498	196,050	-	2,707,108	7,208,656
<b>Total</b>	<b>330,735,388</b>	<b>58,187,134</b>	<b>7,791,992</b>	<b>36,488,340</b>	<b>433,202,854</b>

## Total Expenditures By Fund & Function Fiscal Year 2018

### USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (10)	30,591,118	70,212,087	100,726,056	10,057,327	8,524,870	82,164,166
Occupancy Tax (20)				22,514,005		
911 (23)		1,627,500				
ROD Automation (25)	283,230					
Volunteer Fire Depts (28)		28,184,038				
Transportation (30)			4,615,842			
PDF Woodfin Downtown Dist. (31)				574,950		
Solid Waste (66)				7,263,840		
Inmate Commissary (69)		528,152				
BCAT Federal Forfeitures (70)		226,055				
Sheriff Federal Forfeitures (71)		39,073				
BCAT State Forfeitures (77)		50,000				
Sheriff State Forfeitures (78)		72,441				
Health/Dental (80)	36,488,340					
<b>GRAND TOTAL</b>	<b>67,362,688</b>	<b>100,939,346</b>	<b>105,341,898</b>	<b>40,410,122</b>	<b>8,524,870</b>	<b>82,164,166</b>

### USE OF PROJECT FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Projects (24)				x		
School Capital (26)						x
Grant Projects (27)		x	x	x	x	
AB Tech Capital Projects (33)						x
Public School ADM Capital Projects (35)						x
Capital Projects (41)	x	x	x	x	x	
Solid Waste Capital Projects (42)				x		

**DEPARTMENT & FUND MATRIX  
FISCAL YEAR 2018**

SERVICE AREA Departments	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Solid Waste Enterprise Fund	Special Revenue	Enterprise	Internal Service	Total Nonmajor Funds	
<b>General Government</b>							
Governing Body	1,093,533	-	-	-	-	-	1,093,533
County Manager	980,185	-	-	-	-	-	980,185
Sustainability Office	522,178	-	-	-	-	-	522,178
Human Resources	728,149	-	-	-	-	-	728,149
Finance	2,438,058	-	-	-	-	-	2,438,058
Tax Department	4,923,538	-	-	-	-	-	4,923,538
Board of Elections	2,176,128	-	-	-	-	-	2,176,128
Register of Deeds	3,906,134	-	283,230	-	-	283,230	4,189,364
Information Technology	11,552,924	-	-	-	-	-	11,552,924
Budget & Management Services	1,701,528	-	-	-	-	-	1,701,528
Nondepartmental	568,763	-	-	-	-	-	568,763
Nondepartmental - Internal Service Fund	-	-	-	-	36,488,340	36,488,340	36,488,340
<b>General Government Total</b>	<b>30,591,118</b>	<b>-</b>	<b>283,230</b>	<b>-</b>	<b>36,488,340</b>	<b>36,771,570</b>	<b>67,362,688</b>
<b>Public Safety</b>							
Sheriff	38,059,769	-	387,569	528,152	-	915,721	38,975,490
Justice Resource Support	820,328	-	-	-	-	-	820,328
Emergency Services	12,318,254	-	-	-	-	-	12,318,254
Pretrial Release	1,117,356	-	-	-	-	-	1,117,356
City-County Bureau of Identification/Centralized Data Entry	1,589,315	-	-	-	-	-	1,589,315
Permits & Inspections	2,269,785	-	-	-	-	-	2,269,785
General Services	8,778,348	-	-	-	-	-	8,778,348
Public Safety Training Center	1,312,053	-	-	-	-	-	1,312,053
Criminal Justice Information System	1,530,218	-	-	-	-	-	1,530,218
Nondepartmental	2,416,661	-	-	-	-	-	2,416,661
Nondepartmental - Volunteer Fire Departments	-	-	28,184,038	-	-	28,184,038	28,184,038
Nondepartmental - Emergency Telephone System	-	-	1,627,500	-	-	1,627,500	1,627,500
<b>Public Safety Total</b>	<b>70,212,087</b>	<b>-</b>	<b>30,199,107</b>	<b>528,152</b>	<b>-</b>	<b>30,727,259</b>	<b>100,939,346</b>
<b>Human Services</b>							
Public Health	16,773,108	-	-	-	-	-	16,773,108
Social Services	80,761,310	-	-	-	-	-	80,761,310
Aging Services	570,766	-	-	-	-	-	570,766
Child Care Services	281,508	-	-	-	-	-	281,508
Mental Health	1,051,000	-	-	-	-	-	1,051,000
Nondepartmental	1,288,364	-	-	-	-	-	1,288,364
Nondepartmental - Transportation	-	-	4,615,842	-	-	4,615,842	4,615,842
<b>Human Services Total</b>	<b>100,726,056</b>	<b>-</b>	<b>4,615,842</b>	<b>-</b>	<b>-</b>	<b>4,615,842</b>	<b>105,341,898</b>
<b>Economic &amp; Physical Development</b>							
Planning & Development	3,356,431	-	-	-	-	-	3,356,431
Economic Development	5,321,585	-	-	-	-	-	5,321,585
Cooperative Extension	465,448	-	-	-	-	-	465,448
Soil & Water Conservation	446,001	-	-	-	-	-	446,001
Solid Waste	-	7,263,840	-	-	-	-	7,263,840
PDF Woodfin Downtown Fund	-	-	574,950	-	-	574,950	574,950
Nondepartmental	467,862	-	-	-	-	-	467,862
Nondepartmental - Occupancy Tax	-	-	22,514,005	-	-	22,514,005	22,514,005
<b>Economic &amp; Physical Development Total</b>	<b>10,057,327</b>	<b>7,263,840</b>	<b>23,088,955</b>	<b>-</b>	<b>-</b>	<b>23,088,955</b>	<b>40,410,122</b>
<b>Culture &amp; Recreation</b>							
Library	5,619,002	-	-	-	-	-	5,619,002
Parks, Greenways, & Recreation	2,107,701	-	-	-	-	-	2,107,701
Nondepartmental	798,167	-	-	-	-	-	798,167
<b>Culture &amp; Recreation Total</b>	<b>8,524,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,524,870</b>
<b>Education</b>							
City Schools	11,503,729	-	-	-	-	-	11,503,729
County Schools	62,703,805	-	-	-	-	-	62,703,805
Pre-K	156,632	-	-	-	-	-	156,632
Community College	7,800,000	-	-	-	-	-	7,800,000
<b>Education Total</b>	<b>82,164,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,164,166</b>
Interfund Transfers	4,305,498	-	-	-	-	-	4,305,498
General Debt Service	24,154,266	-	-	-	-	-	24,154,266
<b>GRAND TOTAL</b>	<b>330,735,388</b>	<b>7,263,840</b>	<b>58,187,134</b>	<b>528,152</b>	<b>36,488,340</b>	<b>95,203,626</b>	<b>433,202,854</b>

# FUND BALANCE ANALYSIS

## General Fund

	2015/16 Actual	2016/17 Estimated	2017/18 Budget
Total Revenues	\$ 309,166,139	\$ 300,498,673	\$ 315,371,571
Total Expenditures	308,171,097	299,505,025	330,735,388
Revenues Over (Under) Expenditures	995,042	993,648	(15,363,817)*
Fund Balance, Beginning as Restated	75,577,110	76,572,152	77,565,800
Fund Balance, End of Year	76,572,152	77,565,800	62,201,983

\*The General Fund appropriated fund balance for FY2018 is \$15,363,817. This is a significant increase from last year's adopted Appropriation of \$6,039,085. Fund balance, as described below, is appropriated each year with the challenge to save the appropriated amount.

## Other Governmental Funds

	2015/16 Actual	2016/17 Estimated	2017/18 Budget
Total Revenues	\$ 44,776,442	\$ 50,395,542	\$ 57,439,867
Total Expenditures	45,267,276	50,392,047	58,187,134
Revenues Over (Under) Expenditures	(490,834)	3,495	(747,267)*
Fund Balance, Beginning as Restated	3,601,960	3,111,126	3,114,621
Fund Balance, End of Year	3,111,126	3,114,621	2,367,354

\*The FY2018 appropriated fund balance for other Governmental Funds consists of the Register of Deeds Automation Fund appropriation of \$128,230 and the 911 Fund appropriation of 619,037.

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 Appendix B.

Buncombe County estimates the unrestricted fund balance for fiscal year 2017 to be \$54,539,958 for the General Fund. This is 18.2% of estimated General Fund expenditures for FY2017. The fiscal year 2017-2018 General Fund budget includes an appropriated fund balance of \$15,363,817 which is 4.65% of appropriations. As our County Manager describes in her Budget Message, fund balance appropriation is one means to maintain the property tax rate. We appropriate fund balance each year with the challenge to save the appropriated amount. We have been able to do this historically.



# FUND BALANCE ANALYSIS (CONTINUED)

## Solid Waste Enterprise Fund:

	2015/16 Actual	2016/17 Estimated	2017/18 Budget
Total Revenues	\$ 7,813,204	\$ 8,816,786	\$ 7,263,840
Total Expenditures	5,974,205	14,846,889	7,263,840
Revenues Over (Under) Expenditures	1,838,999	(6,030,103)	-
Reconciling Items to Full Accrual Basis	(1,296,360)	-	-
Net Position, Beginning as Restated	27,187,259	27,729,898	21,699,795
Net Position, End of Year	27,729,898	21,699,795	21,699,795

## Other Enterprise Funds:

	2015/16 Actual	2016/17 Estimated	2017/18 Budget
Total Revenues	\$ 344,379	\$ 480,675	\$ 358,713
Total Expenditures	305,641	407,861	528,152
Revenues Over (Under) Expenditures	38,738	72,814	(169,439)
Reconciling Items to Full Accrual Basis	(29,921)	-	-
Net Position, Beginning as Restated	513,332	522,149	594,963
Net Position, End of Year	522,149	594,963	425,524

Buncombe County's Enterprise Funds are reported using the accrual basis of accounting, which reports net position rather than fund balance. During the County's annual audit process necessary entries are completed to reconcile these funds from the budgetary basis (modified accrual) to the accounting basis (full accrual). Current year estimates for reconciling items are not yet available. As you can see from the tables above, the Solid Waste Enterprise Fund is not expected to use any reserves in FY2018. The Inmate Commissary Enterprise fund has appropriated \$169,439 of reserves for FY2018. For more discussion on these funds, please see page 32.

## BUNCOMBE COUNTY, NORTH CAROLINA

### UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances			
<b>Fund Balance at June 30, 2017</b>			
<u>Unrestricted Fund Balance</u>	=	<u>54,539,958</u>	= 18.2%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>299,505,024</u>	
Audited (Actual) Fund Balances			
<b>Fund Balance at June 30, 2016</b>			
<u>Unrestricted Fund Balance</u>	=	<u>53,546,310</u>	= 17.4%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>308,171,092</u>	
<b>Fund Balance at June 30, 2015</b>			
<u>Unrestricted Fund Balance</u>	=	<u>52,227,130</u>	= 17.9%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>291,484,141</u>	
<b>Fund Balance at June 30, 2014</b>			
<u>Unrestricted Fund Balance</u>	=	<u>50,653,976</u>	= 18.3%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>277,479,026</u>	
<b>Fund Balance at June 30, 2013</b>			
<u>Unrestricted Fund Balance</u>	=	<u>51,667,642</u>	= 19.8%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>261,543,123</u>	
<b>Fund Balance at June 30, 2012</b>			
<u>Unrestricted Fund Balance</u>	=	<u>50,245,779</u>	= 19.4%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>258,564,991</u>	
<b>Fund Balance at June 30, 2011</b>			
<u>Unrestricted Fund Balance</u>	=	<u>52,180,066</u>	= 20.9%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>249,733,035</u>	

### UNRESERVED FUND BALANCES (Pre GASB Statement 54)

Audited (Actual) Fund Balances			
<b>Fund Balance at June 30, 2010</b>			
<u>Unreserved Fund Balance</u>	=	<u>50,940,052</u>	= 19.2%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>264,763,863</u>	
<b>Fund Balance at June 30, 2009</b>			
<u>Unreserved Fund Balance</u>	=	<u>52,256,067</u>	= 20.8%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>250,725,598</u>	
<b>Fund Balance at June 30, 2008</b>			
<u>Unreserved Fund Balance</u>	=	<u>46,578,265</u>	= 17.8%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>261,908,641</u>	
<b>Fund Balance at June 30, 2007</b>			
<u>Unreserved Fund Balance</u>	=	<u>47,834,281</u>	= 19.8%
<u>Expenditures &amp; Operating Transfers Out</u>		<u>242,031,766</u>	

# PERSONNEL SUMMARY

## Summary of Positions by Fund:

### Personnel Summary - Budgeted Permanent Positions

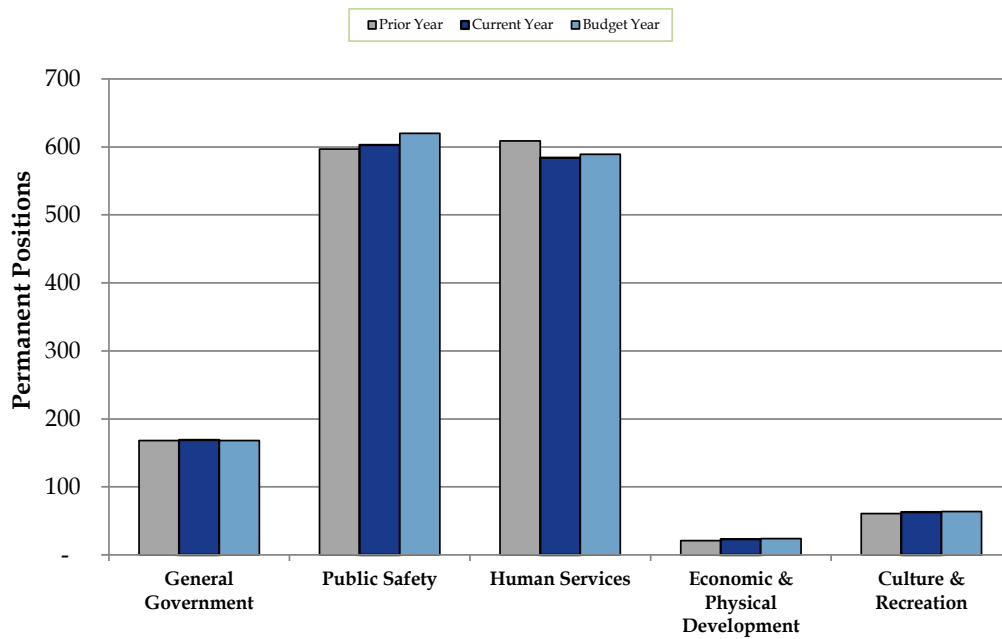
Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,456	1,442	1,465	2%
Enterprise Fund	23	26	26	0%
Internal Service Fund	7	6	6	0%
Grant Projects Fund	9	2	1	-50%
<b>Total All Funds</b>	<b>1,495</b>	<b>1,476</b>	<b>1,498</b>	<b>1.5%</b>

## General Fund Summary - Positions by Service Area:

### Personnel Summary - Budgeted Permanent Positions

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	168	169	168	-1%
Public Safety	597	603	620	3%
Human Services	609	584	589	1%
Economic & Physical Development	21	23	24	4%
Culture & Recreation	61	63	64	2%
<b>Total General Fund</b>	<b>1,456</b>	<b>1,442</b>	<b>1,465</b>	<b>2%</b>

### General Fund



Major personnel changes include increased positions in Public Safety for Diversion efforts and combatting the ongoing opioid crisis. For additional detail on personnel changes, please view the personnel information presented in the Service Areas and Departments Section.

# LONG TERM FINANCIAL OUTLOOK

Buncombe County's Budget & Management Services office maintains a financial outlook for the General Fund, extending at least two years out from the current budget year. This outlook allows evaluation of the long term sustainability of the annual operating budget and provides a starting point for future decision making by identifying the balance between potential spending needs and the projected revenue outlook.

## **Revenue Assumptions**

We remain conservative with our revenue estimates. We do 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. The tax rate for FY2018 is set at 53.9 cents per \$100 of property value. Sales tax growth is estimated at 3% during each year of the outlook period.

## **Expenditure Assumptions**

**Salaries & Benefits.** Employee wages are annually adjusted based on the Consumer Price Index (CPI). This adjustment is estimated at 1.6% each year in the outlook period. Additionally we are anticipating salary and benefit savings over the coming years due to an Early Retirement Incentive (ERI) Program implemented in FY2014.

**Operating Expenditures.** It is our aim to maintain current operating levels over the outlook period and look for potential areas of savings.

**Capital Outlay.** A capital outlay expenditure is defined as any item costing over \$25,000. Generally, as capital needs arise departments transfer budget from their operating accounts to pay for these capital expenditures.

**Program Support.** Program support expenditures primarily consist of support given to Buncombe County and Asheville City schools for current expenses. Due to recent changes in our Economic Development policy and process we are anticipating budgetary savings over the next two budget years.

**Debt Service.** Debt is primarily issued 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. It is our practice to structure debt issuances so that debt service payments will remain level over the life of the debt portfolio. A closer look at General Fund Debt Service is presented in the Annual Budget Report Debt Service section.

In addition to the financial outlook presented in the following schedule, the Budget and Management Services office maintains current budget year projections for each General Fund revenue source and department that are reviewed and updated on a monthly basis. 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.

## Buncombe County General Fund Financial Outlook

	FY2016 Actual	FY2017 Estimate	FY2018 Adopted Budget	FY2019 Projected	FY2020 Projected
<b>Revenues:</b>					
Property Tax	\$ 179,039,862	\$ 183,925,520	\$ 193,479,766	\$ 197,685,880	\$ 200,807,918
Prior Year, Interest				450,000	300,000
Sales Tax	41,684,088	29,135,636	30,229,304	31,136,183	32,070,268
Other Taxes	6,438,869	7,155,691	6,581,520	7,504,086	7,765,214
Intergovernmental Revenue	52,710,830	52,864,467	53,623,340	53,663,460	53,800,480
Permits & Fees	3,604,379	4,399,379	3,501,655	4,351,007	4,379,157
Sales & Services	14,465,164	17,241,326	14,921,204	14,688,204	15,013,204
Investment Earnings	262,461	710,277	500,000	725,000	761,250
Misc. Income	1,019,435	1,416,417	1,533,641	1,450,029	1,456,918
Other Financing Sources (OFS)	9,941,051	3,649,961	11,001,141	5,944,050	5,237,550
<b>TOTAL REVENUES</b>	<b>\$ 309,166,139</b>	<b>\$ 300,498,673</b>	<b>\$ 315,371,571</b>	<b>\$ 317,597,899</b>	<b>\$ 321,591,959</b>
<b>Expenditures:</b>					
Salaries and Benefits	\$ 117,611,353	\$ 126,955,245	\$ 133,090,336	\$ 133,090,336	\$ 133,090,336
Potential Early Retirement Incentive Savings				(1,504,800)	(754,800)
State Retirement Increase				207,000	414,000
COLA/CPI Adjustment				1,621,205	3,242,410
Operating Expenditures	41,449,495	47,331,352	54,611,823	54,611,823	54,611,823
Potential Reduction in Departmental Claim Premiums				(600,000)	(600,000)
Contingency (Greenways)			450,000	450,000	450,000
Capital Outlay	339,514	174,953			
Program Support	30,104,736	26,913,738	31,959,299	31,959,299	31,959,299
Reduction in Economic Development Support				(1,474,732)	(1,749,193)
Program Support - Education	82,359,575	75,323,300	80,644,166	80,644,166.00	80,644,166
Increases for Public Schools				2,500,000	5,000,000
ABTCC Capital			1,520,000	1,468,000	709,500
Debt Service -- Current Debt Requirements	19,143,869	19,360,453	24,154,266	21,105,824	20,541,761
CIP Debt Service for Projects Not Yet Approved				655,081	1,472,385
Transfers Out	17,162,554	3,445,983	4,305,498	2,305,498	2,305,498
Vehicle Replacement				1,075,000	1,075,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,171,097</b>	<b>\$ 299,505,025</b>	<b>\$ 330,735,388</b>	<b>\$ 328,113,700</b>	<b>\$ 332,412,185</b>
<b>Fund Balance Change (Budgetary Appropriation)</b>	<b>\$ 995,042</b>	<b>\$ 993,648</b>	<b>\$ (15,363,817)</b>	<b>\$ (10,515,801)</b>	<b>\$ (10,820,227)</b>
<b>Unrestricted Fund Balance</b>	<b>\$ 53,546,310</b>	<b>\$ 54,539,958</b>	<b>\$ 39,176,141</b>		
<b>Ratios &amp; Indicators:</b>					
Gross Debt as a % of GF Exp (adjusted for OFU/Transfers)	6.58%	6.54%	7.40%	6.68%	6.67%
Fund Balance %	17.38%	18.21%	11.85%		
Operations Ratio	1.00	1.00	0.95	0.97	0.97
Operations Ratio (adjusted for OFS/OFU/Transfers)	1.03	1.00	0.93	0.96	0.96

# POLICIES & GOALS

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# 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, i.e. 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 ten Special Revenue Funds:

Register of Deeds Automation  
Occupancy Tax  
911  
Fire Districts  
Transportation  
Federal and State Forfeiture Funds (4)  
PDF Woodfin Downtown Fund

## INTERNAL SERVICE FUND

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

## ENTERPRISE FUNDS

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

Solid Waste  
Inmate Commissary & Welfare

# Buncombe County Fund Structure

## All Funds

### Governmental Funds

Budgetary basis – modified accrual; Accounting basis – modified accrual

### Proprietary Funds

Budgetary basis – modified accrual; Accounting basis – full accrual

#### General Fund

#### Capital Project Funds

#### Special Revenue Funds

#### Enterprise Funds

#### Internal Service Fund

#### Fiduciary - Agency Funds

#### Component Units

Inmate Trust Fund

General Agency

Social Services Fund

Sondley Estate Trust

NC Motor Vehicle Interest

Deed of Trust Fund

BC Anticrime Task Force (BCAT)

Special Projects Fund

Capital Projects Fund

School Capital Commission Fund

AB Tech Capital Projects Fund

Public School ADM Capital Projects Fund

Fire Departments Fund

911 Fund

Occupancy Tax Fund

ROD Automation Fund

Grant Projects Fund

Transportation Fund

Drug Forfeiture Funds (4)

PDF Woodfin Downtown Fund

Solid Waste Fund

Solid Waste Capital Projects Fund

Inmate Commissary Fund

Air Quality Fund

BC Service Foundation Fund

Annual Fund

Multiyear/Project Fund

Other

# THE BUDGET PROCESS

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

## BUDGET DEVELOPMENT

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

The Budget & Management Services 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. County departments then compile their budget requests for the upcoming year. For the 2018 Fiscal Year, departments submitted their budget requests using the County's web-based budget application. These requests are reviewed by the budget personnel and additional information is gathered if needed. The requests are then presented to the County Manager and then Board of Commissioners.

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.

The budget calendar on the following page provides a deeper look into the FY2018 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 in June. 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 FY2018 budget was presented to the Board of Commissioners on May 2, 2017, and a Public Hearing was held June 6, 2017. The Buncombe County Board of Commissioners adopted the FY2018 budget ordinance on June 20, 2017.

## AMENDMENTS TO THE 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.

# The Budget Process - Developing the FY2018 Budget

Budget Drivers



Response



Results

## Guiding Principles

- Focus on core services - Education, Human Services, and Public Safety
- Realign existing resources to meet priority needs
- Maintain long term planning focus

## Federal, State Budget Impacts

- Ratification of House Bill 13, impacting K-3 school class size
- State proposed increases for school employees and mandated local government retirement increase

## Allocating Resources to Address Priorities

### Resources/Opportunities

New tax rate of 53.90 cents per \$100 of property value.

*Previous rate = 60.4 cents*

*Revenue Neutral Rate = 51.3 cents*

***Buncombe County continues to operate in a framework that allows the County to focus on core services and what the County alone can do best. Smart Partnerships, Performance Based Contracting, and Streamlined & Integrated Services are cornerstones of this framework. These principles are being applied to all County departments. Departments are primarily held at previous year programming levels except in the core, mandated service areas:***

***Public Safety*** – increased costs of \$425,000 for Sheriff staffing to assist in combating the Opioid Crisis, \$744,080 for widening focus on evidence-based diversion programs

***Education*** – \$4,884,234 for second and final year of teacher supplement increases to be phased in over a 2 year period, as well as funding to cover State proposed increases in certified and non-certified personnel pay, health insurance premiums and retirement contribution rates

***Human Services*** – \$534,283 MAHEC School Nurse contract increase to assist in the growing need of School Nurses in local schools

## Meeting Objectives & Looking Ahead

- ✓ Maintained focus on core services
- ✓ Federal and state mandates addressed. County staff will continue to monitor potential legislation that may impact the FY2019 budget.

- ✓ Continued focus on improvement
- ✓ Continued focus on long term planning and opportunities for cost savings

## Buncombe County Budget Calendar FY2018

<b>Date</b>	<b>Budget Procedure</b>	<b>Action By:</b>
Oct. 4	Capital, IT, and vehicle replacement request guidelines sent to departments	Budget
Oct. 18	IT-related capital requests due to Budget	Departments
	IT-related capital requests due to IT for assessment and prioritization	Budget
Nov. 1	Prioritized IT capital request list sent to Budget	IT
	Capital and vehicle replacement requests due to Budget	Departments
Nov. 4	Capital and IT requests due to County Manager	Budget
	Community funding application instructions sent to agencies	Budget
Dec. 2	Community funding applications due	Community agencies
	Salary and wage report run by IT and sent to Budget	IT
Jan. 5	Instructions for budget requests sent to departments	Budget
Jan. 20	Tax value notices mailed	Tax
Jan. 6-20	Budget requests submitted by departments	Departments
Jan. 17	Planning Retreat – Capital & Non-Profit Funding	Board of Commissioners
Jan. 23 – Feb. 3	Budget requests reviewed and analyzed and summary provided to County Manager	Budget
Feb. 21	Community funding applicants present to Commissioners	Community agencies/Board of Commissioners
Feb. 28	Debt service schedule sent to Budget	Finance
Mar. 1-15	Hold 3-by-3 meetings with Commissioners	County Manager
Mar. 15	Property tax base and collection rate estimates due to Budget	Tax
	Sales tax estimates due to Budget	Finance
Mar. 21	Budget Retreat	Board of Commissioners
Mar. 22	Revenue estimates sent to school and fire districts	Budget
Apr. 1 – Dec. 31	Formal tax appeals heard	Tax
Apr. 18	Fire district budget requests due	Fire Districts
Apr. 28	Fund balance projections submitted for FY2017	Finance
	Updated property tax estimates provided	Tax
	Updated revenue projections provided	Budget, Finance, Directors
May 1	Education budgets due	Public schools & ABTCC
May 2	Budget message presented	County Manager
Jun. 6	Public hearing	Board of Commissioners
Jun. 20	Budget adoption	Board of Commissioners

# 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

The County shall prepare, adopt and amend, as necessary, a ten-year capital projects needs assessment and a five-year capital improvement program detailing each capital project with a cost greater than \$250,000, 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.



## 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 C)

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

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

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

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

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

Description	Policy Requirement	Current Status
Net direct debt as a % of assessed valuation	Less than 3%	0.08% (FY2017 estimate)

## RESERVE POLICY

(Revised 08-07-12; Appendix B)

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.

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).

Description	Policy Requirement	Current Status
GF unallocated fund balance	At least 15%	18.2% (FY2017 Estimate)

## INVESTMENT POLICY

(Appendix D)

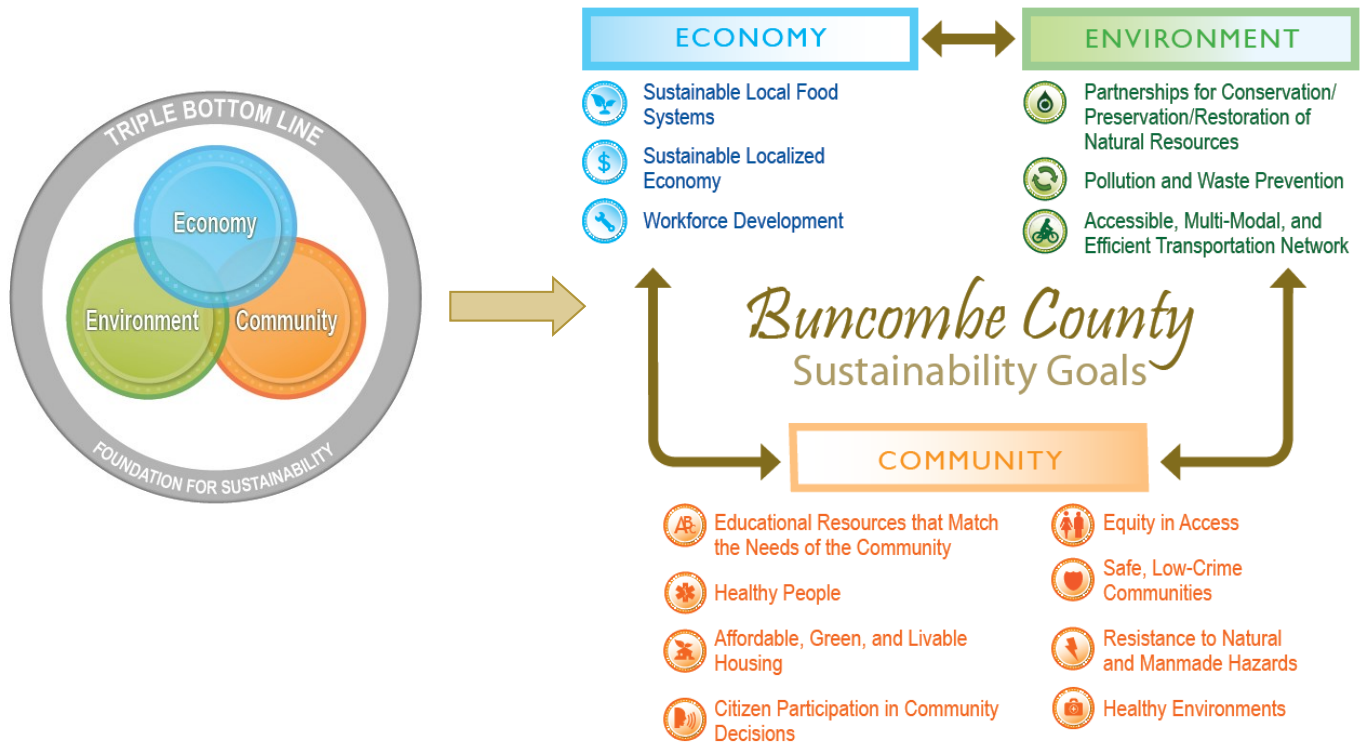
The County's investment program will focus on three objectives – safety, liquidity, and yield, with safety being the top priority.

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.

# SUSTAINABILITY PLAN

The Buncombe County Board of Commissioners adopted a Sustainability Plan on May 15, 2012. This is a community-wide plan that was created through the development of goals and objectives that address the wide-reaching and interconnected needs and desires of the community. Click here to view the complete Sustainability Plan. This Plan is expected to be updated every five years, with an annual report provided to track and detail progress. The March 2017 Update can be found in Appendix E.



Each department has developed a mission statement and department goals that support the County’s Sustainability Goals. The departments also developed objectives to support these goals and indicators to measure their progress toward accomplishing their mission. The Department Summaries, in a later section, clearly illustrate each department’s mission, the County Sustainability goals they support, and the performance measures they are using to keep their department on track with the County’s overall vision.



# SERVICE AREAS & DEPARTMENTS

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The following section presents a more detailed look at the Fiscal Year 2017-2018 budget for Buncombe County service areas and departments.

Goals and performance measures are also reported in this section for County departments. Each departmental short-term goal is tied to one of the County's Sustainability Goals. More information on the Sustainability Plan can be found in the Policies & Goals section of this Annual Budget Report.



# GENERAL FUND

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The **General Fund** is the County's main operating fund and accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

The following pages provide a more detailed look at the service areas and departments that comprise the General Fund. The major operating activities include:

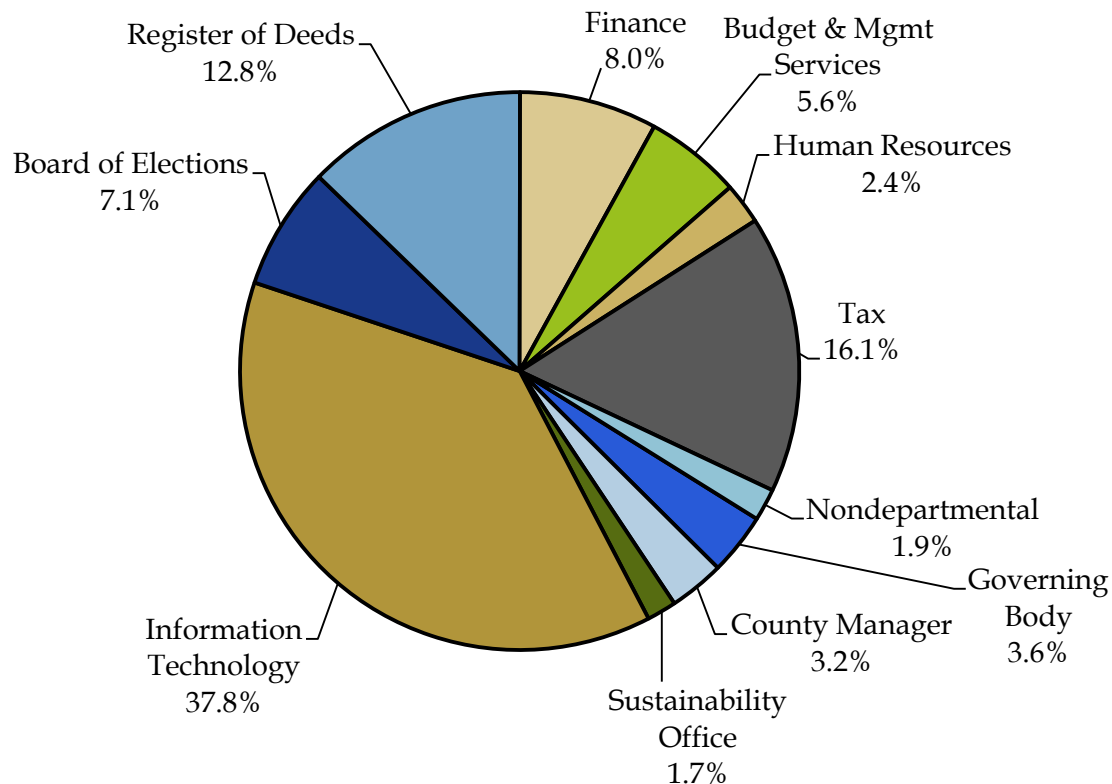
- General Government
- Public Safety
- Human Services
- Economic & Physical Development
- Culture & Recreation
- Education

# General Government

The General Government function provides administrative support for county government. It includes the Governing Body, County Manager, Sustainability Office, Human Resources, Tax, Board of Elections, Register of Deeds, Information Technology, Finance, and Budget & Management Services. The General Government function's budget is \$30,591,118 or 9.25% of the total General Fund expenditures for the fiscal year.

This function ensures smooth administration of all areas of the County services by maintaining compliance with accepted accounting principles and personnel statutes, by registering votes, by issuing marriage licenses, by recording property transactions, and by maintaining central record keeping. Buncombe County bills and collects taxes for six municipalities within the County.

*General Government  
Approved Budget FY2018*



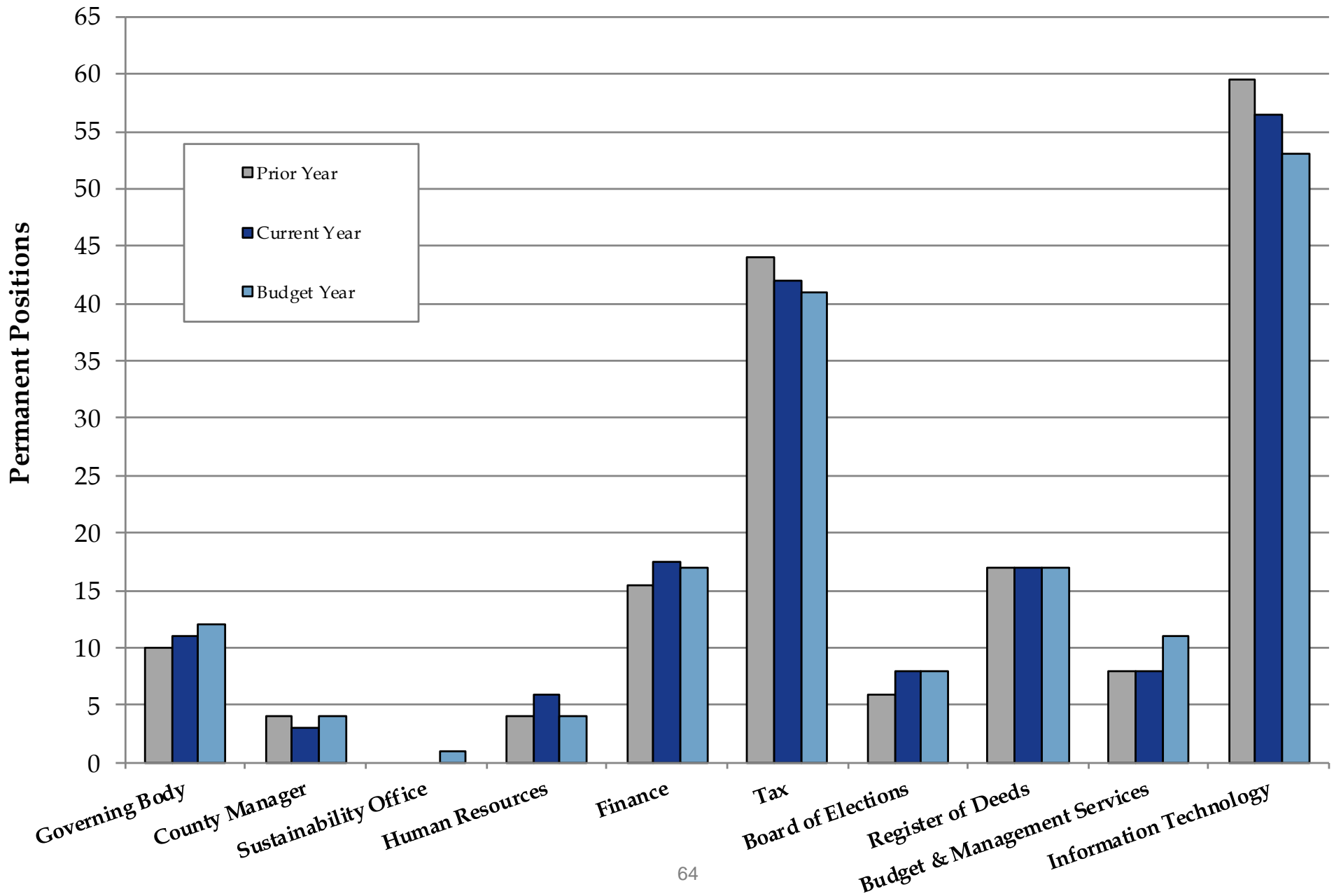
# General Government

## Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	10	11	12	9%	Public Relations Coordinator position transferred from County Manager
County Manager	4	3	4	33%	Public Relations Coordinator position transfer to Governing Body, Attorney transfer from Human Resources, Attorney Transfer from Planning
Sustainability Office	0	0	1	100%	Position created for Sustainability Office
Human Resources	4	6	4	-33%	Attorney position transferred to County Manager, one Human Resources Technician position unfunded
Finance	15.5	17.5	17	-3%	1/2 Dual Director position removed due to reclassification, Accounting Tech position transfer to General Services, Admin Assistant position added during budget process, Internal Auditor position transfer to Budget & Management Services
Tax	44	42	41	-2%	Land Records Technician position unfunded
Board of Elections	6	8	8	0%	
Register of Deeds	17	17	17	0%	
Budget & Management Services	8	8	11	38%	One Business Systems Specialist position transfer from IT, one Business Intelligence Analyst position transfer from IT, Internal Auditor position transfer from Finance
Information Technology	59.5	56.5	53	-6%	1/2 Dual Director position removed due to reclassification, one Business Systems Specialist position transfer to Budget & management Services, One Business Systems Analyst position transfer to Budget & Management Services, one position reduction
<b>Total General Government</b>	<b>168</b>	<b>169</b>	<b>168</b>	<b>-0.6%</b>	

# General Government

## Personnel Summary – Budgeted Permanent Positions





# Governing Body

## Mission

To provide effective and efficient government our citizens can trust and to deliver the needed services through a responsible work force committed to excellence, integrity and teamwork.

## Program Description

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 Public Information Division. Public Information is responsible for BCTV 2 (the County's television station) and the County's website, [www.buncombecounty.org](http://www.buncombecounty.org).

Governing Body	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	826,627	826,659	901,993	920,095
Operating	154,159	228,682	191,936	173,438
<b>TOTAL:</b>	<b>980,786</b>	<b>1,055,341</b>	<b>1,093,929</b>	<b>1,093,533</b>
<b>Revenues:</b>				
Other Taxes	27,972	32,520	20,690	32,520
Sales & Services	14,688	33,000	15,894	15,000
County	938,126	989,821	1,057,345	1,046,013
<b>TOTAL:</b>	<b>980,786</b>	<b>1,055,341</b>	<b>1,093,929</b>	<b>1,093,533</b>

## Performance Measures

Sustainability Plan Goal:



Citizen Participation in Community Decisions

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Improve and increase citizens' knowledge of County services.					
<b>Objective</b>	Increase non-repetitive original programming produced by BCTV.					
<b>Measure</b>	Number of Public Service Announcements, special programs and monthly programs produced annually.	<b>200</b>	263	<b>200</b>	360	<b>300</b>
<b>Department Goal</b>	Improve Citizen Awareness of County Services and Special Events.					
<b>Objective</b>	Focus public attention on County's core services.					
<b>Measure</b>	Number of advertising campaigns focusing on core services.	<b>16</b>	16	<b>17</b>	15	<b>15</b>
<b>Department Goal</b>	Increase interaction and site traffic from County residents, organizations, and other entities through social media, e-services, and feedback forums.					
<b>Objective</b>	Utilize social media forums and create interactive tools and features on the website to engage citizens via the web.					
<b>Measure</b>	Yearly site traffic and number of subscribers to social media sites and eZine.					
	Social Media - # of Facebook Fans/Likes -	<b>4,500</b>	4,875	<b>6,000</b>	6,432	<b>7,500</b>
	Social Media - Twitter followers -	<b>4,000</b>	4,605	<b>6,000</b>	5,486	<b>6,500</b>
	On Line Video (views) -	<b>170,000</b>	231,185	<b>250,000</b>	273,731	<b>250,000</b>

# County Manager's Office

## Mission

Provide a clear vision of Buncombe County government's purpose.

## Program Description

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, coordinating the work of all County agencies, and representing the County in dealings with other governmental units and agencies. The Manager's duties include preparing the countywide recommended budget, recommending new and revised policies and programs to the Board of Commissioners, and implementing county programs and services in an effective and efficient manner.

County Manager	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	654,107	627,446	1,123,958	712,251
Operating	186,029	291,570	138,202	267,934
<b>TOTAL:</b>	<b>840,136</b>	<b>919,016</b>	<b>1,262,160</b>	<b>980,185</b>
<b>Revenues:</b>				
County	840,136	919,016	1,262,160	980,185
<b>TOTAL:</b>	<b>840,136</b>	<b>919,016</b>	<b>1,262,160</b>	<b>980,185</b>

## Performance Measures

Sustainability Plan Goals:



Aligns with/supports all three areas of sustainability.

Department Goal	Objective	FY2016		FY2017		FY2018
		Target	Actual	Target	Estimate	Target
Control the tax rate.	Focus on providing core services in an effective and efficient manner.					
Measure	Property tax per capita.	\$699	\$713	\$708	\$723	\$749
Measure	General Fund per capita.	\$1,227	\$1,226	\$1,212	\$1,177	\$1,280
Measure	Property tax rate (in cents).	60.4	60.4	60.4	60.4	53.9
Objective	Manage Buncombe County workforce.					
** Measure	Number of permanent positions.	1,488	1,488	1,476	1,476	1,498

\*\* Certain positions contracted to outside agencies in FY2018.

# Sustainability Office

## Mission

To serve as a resource and advocate for environmental sustainability at Buncombe County and to foster a culture of sustainability throughout the County's operations while supporting sustainability initiatives and actions within the County and community.

## Program Description

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.

Sustainability Office	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	0	0	0	116,018
Operating	0	0	0	56,160
Program Support	0	0	0	350,000
<b>TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522,178</b>
<b>Revenues:</b>				
County	0	0	0	522,178
<b>TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522,178</b>

## Performance Measures

Sustainability Plan Goals:



Aligns with/supports all three areas of sustainability.

		FY2016		FY2017		FY2018
		Target	Actual	Target	Estimate	Target
<b>Department Goal</b>	To enhance energy efficiency efforts for County owned facilities					
<b>Objective</b>	Carbon footprint reduction of 2% annually for county facilities					
<b>Measure</b>	eCO2 reduction of approximately 300 metric tons annually	300MT	400MT	300MT	1200MT	300MT
<b>Department Goal</b>	To enhance energy efficiency efforts for community partners/outside agencies					
<b>Objective</b>	Conduct ASHRAE level 2 energy audits for community facilities					
<b>Measure</b>	Number of audits completed	NA	NA	NA	NA	25
<b>Department Goal</b>	Provide energy efficiency education and opportunities for County employees					
<b>Objective</b>	Coduct workshops on home energy efficiency/provide incentives for employees to joining existing EE programs					
<b>Measure</b>	Number of workshops	NA	NA	NA	NA	1
<b>Measure</b>	Number of employees receiving incentives	NA	NA	NA	NA	40

# Human Resources

## Mission

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.

## Program Description

The Human Resources office is responsible for advertising current openings and continued efforts to offer employees quality and affordable medical insurance by introducing wellness programs to help reduce health care expenditures.

Human Resources	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	602,006	710,799	666,879	574,284
Operating	87,059	157,100	104,802	153,865
<b>TOTAL:</b>	<b>689,065</b>	<b>867,899</b>	<b>771,681</b>	<b>728,149</b>
<b>Revenues:</b>				
Miscellaneous	30,986	15,000	27,037	23,000
County	658,079	852,899	744,644	705,149
<b>TOTAL:</b>	<b>689,065</b>	<b>867,899</b>	<b>771,681</b>	<b>728,149</b>

## Performance Measures

Sustainability Plan Goal:



Support Service - provides support for those departments and services that directly align with Buncombe County's Sustainability Plan goals.

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Create paperless application process for job openings by enhancing online application capabilities.					
<b>Objective</b>	Advertise and promote online application process.					
<b>Measure</b>	Percent of online applications received.	<b>99.0%</b>	98.5%	<b>100.0%</b>	100.0%	<b>100%</b>
<b>Department Goal</b>	Introduce new wellness programs while promoting existing programs and increasing participation.					
<b>Objective</b>	Increase overall participation in County wellness programs.					
<b>Measure</b>	Overall participation in County wellness programs.	<b>65.0%</b>	33.7%	<b>65.0%</b>	37.5%	<b>65%</b>

# Finance

## Mission

To support a fiscally sound government, to effectively and efficiently deliver services, and provide good business decision support in an environment of teamwork with a commitment to excellence.

## Program Description

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.

<b>Finance</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	1,654,522	1,983,517	2,083,159	1,984,181
Operating	369,250	512,959	425,743	453,877
Program Support	0	550	0	0
<b>TOTAL:</b>	<b>2,023,772</b>	<b>2,497,026</b>	<b>2,508,902</b>	<b>2,438,058</b>
<b>Revenues:</b>				
Miscellaneous	119,808	160,000	399,097	457,710
County	1,903,964	2,337,026	2,109,805	1,980,348
<b>TOTAL:</b>	<b>2,023,772</b>	<b>2,497,026</b>	<b>2,508,902</b>	<b>2,438,058</b>

## Performance Measures (see next page)

# Finance (continued)

## Performance Measures

Sustainability Plan Goal:



Support Service - provides support for those departments and services that directly align with Buncombe County's Sustainability Plan goals.

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual**	Target
<b>Department Goal</b>	To enhance accuracy and accountability of financial reporting throughout the fiscal year by internally preparing financial statements					
<b>Objective</b>	Reduce the number of audit adjusting journal entries by 50%.					
<b>Measure</b>	Number of audit adjusting journal entries	0	1	0	0	0
<b>Department Goal</b>	Minimize the debt issued while continuing to meet capital needs and maintaining capacity for future growth					
<b>Objective</b>	Maintain high quality bond rating.					
<b>Measure</b>	Debt Rating - Moody's	Aaa	Aa1+	Aaa	Aaa	Aaa
<b>Measure</b>	Debt Rating - Standard & Poor's	AAA	AAA	AAA	AAA	AAA
<b>Objective</b>	Maintain focus on debt management best practices and continue to outperform benchmark group					
o <b>Measure</b>	General Fund Debt Service as a percentage of expenditures	7%	7%	7%	7%	7%
* <b>Benchmark</b>	<i>Benchmark Group Average</i>		13%			
<b>Department Goal</b>	To maintain a financial position that will aid in retaining high quality bond rating.					
<b>Objective</b>	Increase available fund balance as a percentage of expenditures and transfers.					
<b>Measure</b>	Available fund balance %	19.75%	17%	15.00%	18%	15%
* <b>Benchmark</b>	<i>Benchmark Group Average</i>		26%			
<b>Department Goal</b>	To maximize interest income while staying within the County's investment policy guidelines.					
<b>Objective</b>	Increase interest revenues from investment portfolio					
<b>Measure</b>	Investment earnings -- Governmental Funds	320,000	721,103	350,000	715,000	750,000
<b>Department Goal</b>	To create a more efficient method for taxpayers to remit occupancy tax to the County.					
<b>Objective</b>	To obtain widespread usage of the County's online occupancy tax portal.					
<b>Measure</b>	% of establishments registered for the online payment portal					1

\* Benchmark group consists of the largest NC urban counties. These counties are Catawba, Cumberland, Durham, Forsyth, Gaston, Guilford, Mecklenburg, New Hanover, and Wake.

o Measure targets are based on adopted/recommended General Fund budget

# Tax Department

## Mission


The Tax Department will respond to taxpayer concerns quickly, fairly and with compassion.

## Program Description

The Tax Department fairly and accurately assesses and lists all real, business and personal property taxes, generates timely and accurate tax bills, collects and accounts for all taxes owed, and conducts the quadrennial reappraisal.

Tax	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	3,463,997	3,571,056	3,738,868	3,725,413
Operating	862,114	1,305,880	862,815	1,198,125
<b>TOTAL:</b>	<b>4,326,111</b>	<b>4,876,936</b>	<b>4,601,683</b>	<b>4,923,538</b>
<b>Revenues:</b>				
Restricted	852,937	780,200	877,980	850,000
Sales & Services	57,344	47,500	55,759	50,000
Miscellaneous	43,355	68,700	58,353	48,700
County	3,372,475	3,980,536	3,609,591	3,974,838
<b>TOTAL:</b>	<b>4,326,111</b>	<b>4,876,936</b>	<b>4,601,683</b>	<b>4,923,538</b>

## Performance Measures

Sustainability Plan Goal:  Citizen Participation in Community Decisions

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Review all real estate parcels before next reappraisal date.					
<b>Objective</b>	Visit property locations to make sure property information is correct for billing.					
<b>Measure*</b>	Percent of properties inspected annually by appraisers.	<b>70.00%</b>	88.00%	<b>100.00%</b>	100.00%	<b>15.00%</b>
<b>Department Goal</b>	Collect the highest revenue percentage possible for Buncombe County.					
<b>Objective</b>	Contact all property owners with uncollected tax amounts.					
<b>Measure</b>	Percent of taxes collected by June 30th.	<b>99.75%</b>	99.80%	<b>99.82%</b>	99.88%	<b>99.89%</b>
<b>Department Goal</b>	Provide the best and most updated property tax data to Citizens by way of website.					
<b>Objective</b>	Post tax information to County's website daily to give Citizens the most updated tax information available on real estate, business, and personal property.					
<b>Measure</b>	Annual number of visits to Tax Department website by Citizens.	<b>700,000</b>	623,416	<b>650,000</b>	694,000	<b>700,000</b>

\* After reaching 100% will begin review for FY2018.

# Board of Elections

## Mission

The Board of Elections provides qualified citizens in Buncombe County the opportunity to register and vote in all primaries and elections irrespective of race, sex, religion, party affiliation, or physical disability. The board also strives to protect the integrity of the election process and to maintain accurate voter registration records.

## Program Description

The Board of Elections 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.

<b>Board of Elections</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	600,326	716,596	736,881	794,602
Operating	1,242,506	1,644,046	1,379,759	1,381,526
<b>TOTAL:</b>	<b>1,842,832</b>	<b>2,360,642</b>	<b>2,116,640</b>	<b>2,176,128</b>
<b>Revenues:</b>				
Sales & Services	311,999	17,500	14,243	342,500
County	1,530,833	2,343,142	2,102,397	1,833,628
<b>TOTAL:</b>	<b>1,842,832</b>	<b>2,360,642</b>	<b>2,116,640</b>	<b>2,176,128</b>

## Performance Measures

Sustainability Plan Goal:  Citizen Participation in Community Decisions

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	To enhance the professionalism of staff, as well as the level of service provided.					
<b>Objective</b>	Election Administrator Certification for all permanent staff and staff participation in extracurricular trainings and county committees.					
<b>Measure</b>	Percentage of staff certified and participating in other programs/trainings/events.	<b>100%</b>	99%	<b>100%</b>	98%	<b>99%</b>
<b>Department Goal</b>	To enhance the level of service to voters.					
<b>Objective</b>	Increase participation in early voting.					
<b>Measure</b>	Number of persons participating in early voting program.	<b>60,000</b>	37,455	<b>125,000</b>	100,954	<b>35,000</b>



# Register of Deeds

## Mission

To operate the office of Register of Deeds in statutory compliance and to accurately produce a legible and complete record in a timely manner, and to insure the preservation and security of the public's most vital records.

## Program Description

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, vital records, and various other records.

Register of Deeds	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	1,254,622	1,376,277	1,323,178	1,446,985
Operating	2,348,187	2,730,553	2,698,664	2,459,149
<b>TOTAL:</b>	<b>3,602,809</b>	<b>4,106,830</b>	<b>4,021,842</b>	<b>3,906,134</b>
<b>Revenues:</b>				
Permits & Fees	1,538,186	1,404,855	1,666,385	1,402,855
Excise Tax	4,232,106	4,350,000	4,858,201	4,300,000
County	-2,167,483	-1,648,025	-2,502,744	-1,796,721
<b>TOTAL:</b>	<b>3,602,809</b>	<b>4,106,830</b>	<b>4,021,842</b>	<b>3,906,134</b>

## Performance Measures

Sustainability Plan Goal:  Equity in Access

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Increase productivity through technology.					
<b>Objective</b>	To show an increase in the number of online vital records requests.					
<b>Measure</b>	Number of online requests received and processed.	<b>2,700</b>	3,190	<b>3,400</b>	3,510	<b>3,800</b>
<b>Department Goal</b>	Continue to improve the number of eRecordings that are received and processed each year online.					
<b>Objective</b>	To increase the number of eRecordings.					
<b>Measure</b>	Number of eRecordings received and processed online.	<b>8,500</b>	10,259	<b>10,500</b>	14,399	<b>16,000</b>
<b>Objective</b>	To increase the number of eRecording vendors.					
<b>Measure</b>	Number of eRecording vendors requesting to eRecord with Buncombe County.	<b>500</b>	498	<b>525</b>	621	<b>750</b>

# Budget & Management Services

## Mission

To provide budgetary and program guidance while ensuring statutory compliance, maintaining the integrity of the County's resources, and achieving the goals and priorities of the County and its citizens.

## Program Description

The Budget & Management Services 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. The department also administers the County's Risk Management function.

Budget & Management Services	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	1,298,964	1,233,436	1,394,616	1,545,671
Operating	98,935	131,115	88,454	155,857
<b>TOTAL:</b>	<b>1,397,899</b>	<b>1,364,551</b>	<b>1,483,070</b>	<b>1,701,528</b>
<b>Revenues:</b>				
Sales & Services	246,514	151,200	251,709	172,000
County	1,151,385	1,213,351	1,231,361	1,529,528
<b>TOTAL:</b>	<b>1,397,899</b>	<b>1,364,551</b>	<b>1,483,070</b>	<b>1,701,528</b>

## Performance Measures (see next page)

Sustainability Plan Goal:



Support Service - provides support for those departments and services that directly align with Buncombe County's Sustainability Plan goals.

		FY2016		FY2017		FY2018
		Target	Actual	Target	Estimate	Target
<b>Department Goal</b>	To appropriate a sufficient and reasonable fund balance consistent with prudent budgeting practices					
<b>Objective</b>	To save appropriated fund balance within 2% of target.					
<b>Measure</b>	Percentage of adopted Appropriated Fund Balance saved	<b>100%</b>	110%	<b>100%</b>	112%	<b>100%</b>
<b>* Department Goal</b>	To protect and preserve Buncombe County assets and its employees against losses by focusing on prevention.					
<b>Objective</b>	To outperform Workers Compensation Benchmark Group and Best Practice standard.					
<b>Measure</b>	Ultimate number of workers comp claims	<b>&lt;69</b>	60	<b>&lt;69</b>	71	<b>&lt;69</b>
<b>Benchmark</b>	<i>Benchmark Group</i>		109		117	
<b>Benchmark</b>	<i>Best Practice</i>		87		94	
<b>Measure</b>	Workers comp claims per \$1 million of payroll	<b>&lt;0.91</b>	0.74	<b>&lt;0.91</b>	0.82	<b>&lt;0.91</b>
<b>Benchmark</b>	<i>Benchmark Group</i>		1.34		1.35	
<b>Benchmark</b>	<i>Best Practice</i>		1.08		1.08	

\* Workers compensation data based on policy year, which begins October 14th. FY2017 Estimate = data from 10/14/2016 thru 8/23/2017.

# Information Technology

## Mission

To provide services that meet the diverse needs of our customers and build strong partnerships through leadership, collaboration and best practices in IT services management.

## Program Description

The Information Technology department installs and maintains the PCs, laptops and telephone system for County employees. The department also provides technical and application support to registered County users.

## Performance Measures

Sustainability Plan Goal:



Support Service - provides support for those departments and services that directly align with Buncombe County's Sustainability Plan goals.

Information Technology	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	5,890,654	6,195,189	5,825,381	6,068,706
Operating	4,866,619	5,667,203	5,157,818	5,484,218
Capital	299,420	174,953	174,953	0
<b>TOTAL:</b>	<b>11,056,693</b>	<b>12,037,345</b>	<b>11,158,152</b>	<b>11,552,924</b>
<b>Revenues:</b>				
Restricted			5,400	5,400
Sales & Services	78,867	72,592	81,540	63,321
County	10,977,826	11,964,753	11,071,212	11,484,203
<b>TOTAL:</b>	<b>11,056,693</b>	<b>12,037,345</b>	<b>11,158,152</b>	<b>11,552,924</b>

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Create a structure and culture that continually enhances the technology skills and abilities of the County workforce.					
<b>Objective</b>	Create/Improve technology training opportunities for County employees.					
<b>Measure</b>	Number of events and training opportunities offered.	40	33	25	13	10
<b>Measure</b>	Number of attendees.	200	364	250	220	200
<b>Department Goal</b>	Continuous improvement of service desk support operations.					
<b>Objective</b>	Reduce the most frequent and critical service desk submissions via the iSupport System.					
<b>Measure</b>	Number of service desk submissions involving identified target issues.	N/A	-60.74	-20%	-32%	-20%
<b>Department Goal</b>	Provide reliable, secure, and efficient technology infrastructure for all County departments.					
<b>Objective</b>	Minimize service interruptions via unscheduled server/network/radio downtime.					
<b>Measure</b>	Minutes of unscheduled service interruptions for County systems. (Percentage of available minutes).	99.90%	99.74%	99.90%	99.96%	99.95%

# Public Safety

The Public Safety function is composed of the Sheriff's Department, Justice Resource Support, Emergency Services, Court Support, Pre-Trial Services, Identification Bureau & Centralized Data Entry (CCBI/CDE), Permits & Inspections, General Services, CJIS (Criminal Justice Information System), and the Public Safety Training Center. The Public Safety budget totals \$70,212,087 accounting for 21.23% of the total General Fund expenditures for the fiscal year.

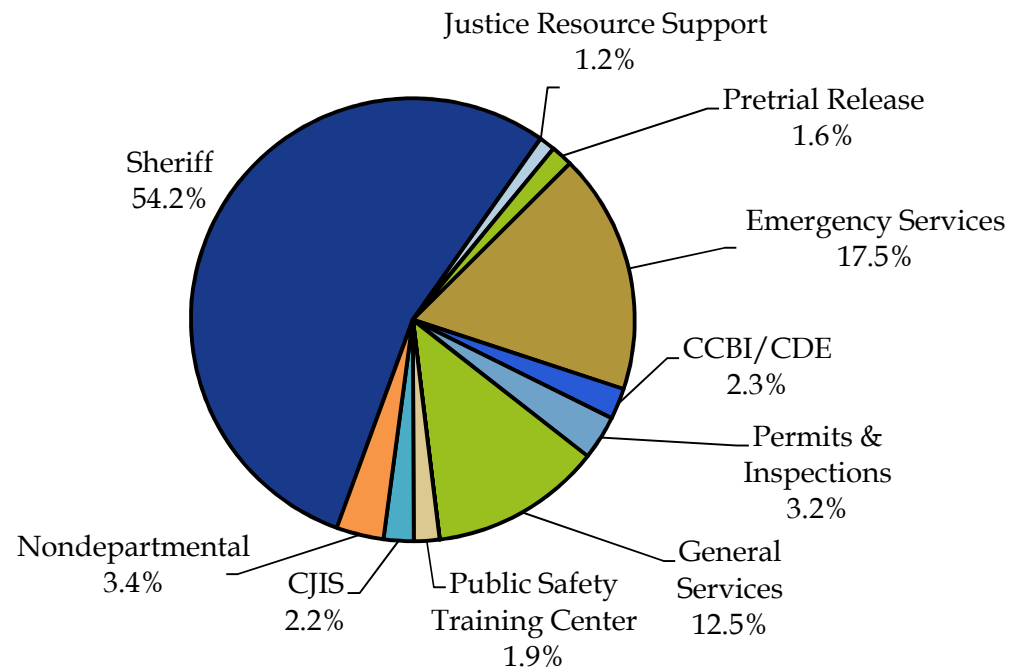
The Sheriff's Department includes Crimestoppers, BCAT, School Resource Center, Animal Control, Patrol and Investigations, Court Security, and the Detention Center.

Emergency Services includes Emergency Management, Radio, and Emergency Medical Services. They provide emergency communication and transportation to medical care facilities.

The Identification Bureau and Central Data Entry provide a centralized database system of complete and accurate criminal history information on all persons arrested or cited in the County.

General Services provides maintenance for all County facilities, grounds, and vehicles.

## *Public Safety Approved Budget FY2018*



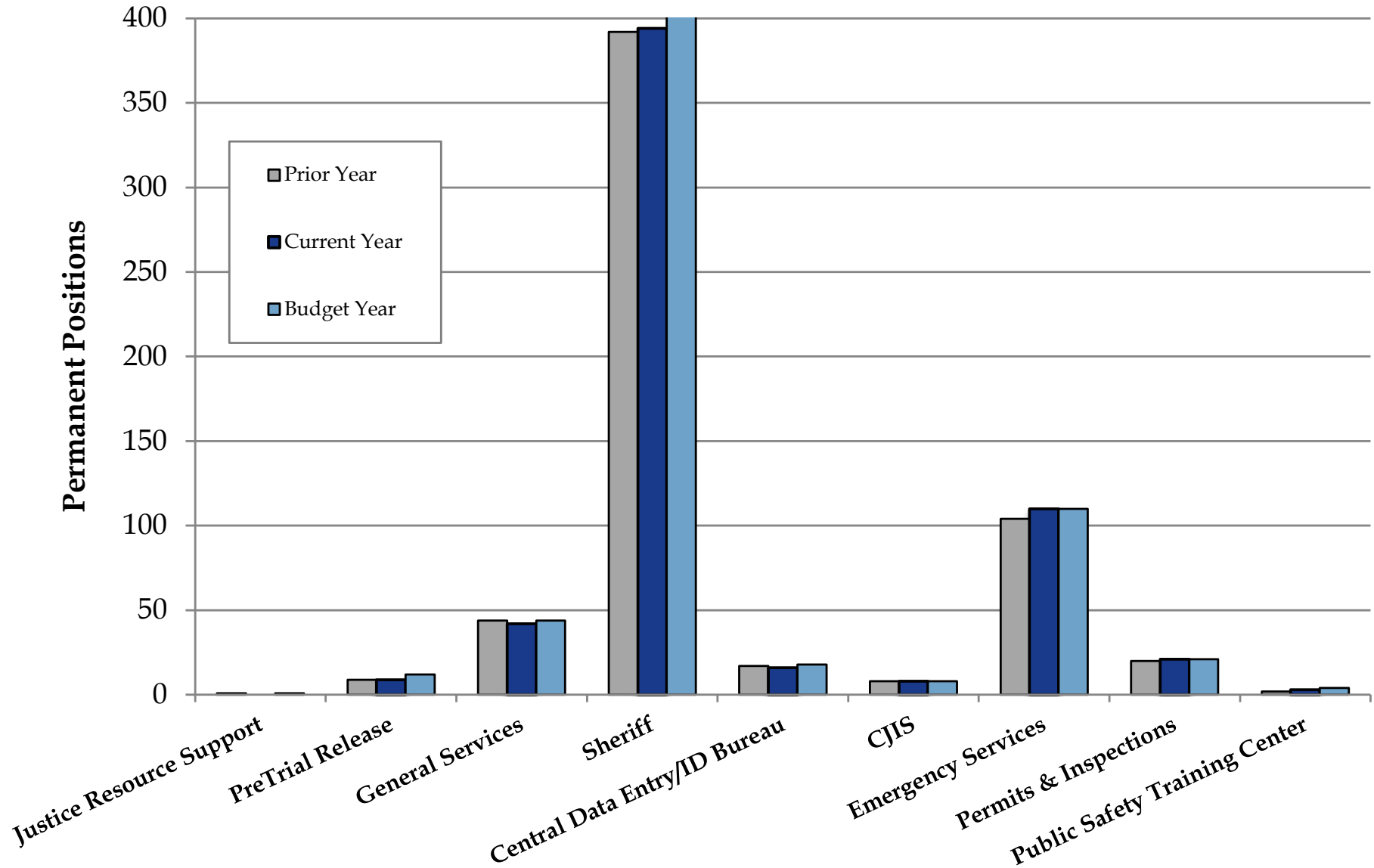
# Public Safety

## Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	1	0	1	100%	Justice Resource Coordinator position added during FY2017, approved by Board of Commissioners on 2/21/2017
PreTrial Release	9	9	12	33%	Three Pre-Trial Release Coordinator positions added during FY2017, approved by Board of Commissioners on 2/21/2017
General Services	44	42	44	5%	Accounting Tech position transfer from Finance; One Planner position transferred and reclassified from job bank
Sheriff	392	394	402	2%	One Detective position transfer from Social Services, seven positions added during budget process to help assist in Opioid crisis
Central Data Entry/ID Bureau	17	16	18	13%	One position reclassified from Culture & Recreation to Identification Technician, one previously frozen Identification Technician position reinstated
CJIS	8	8	8	0%	
Emergency Services	104	110	110	0%	
Permits & Inspections	20	21	21	0%	One Electrical Inspection position unfunded, one Office Assistant position transfer from Public Health
Public Safety Training Center	2	3	4	33%	Maintenance Technician position added during budget process
<b>Total Public Safety</b>	<b>597</b>	<b>603</b>	<b>620</b>	<b>2.8%</b>	

# Public Safety

## Personnel Summary - Budgeted Permanent Positions



# Sheriff's Department

## Mission

Provide and maintain a safe, orderly and peaceful community in which to live and work. We will continue to enhance the quality of life in our County by providing cost effective, responsible and efficient law enforcement services, guided by integrity and compassion for those we serve.

## Program Description

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.

Sheriff	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	28,582,742	30,071,621	30,212,241	32,110,925
Operating	4,833,569	5,829,551	5,314,231	5,943,144
Capital	29,600	0	0	0
Program Support	5,874	5,700	5,700	5,700
<b>TOTAL:</b>	<b>33,451,785</b>	<b>35,906,872</b>	<b>35,532,172</b>	<b>38,059,769</b>
<b>Revenues:</b>				
Restricted	563,280	539,756	547,728	505,942
Sales & Services	2,937,913	3,416,199	4,268,896	3,252,400
Miscellaneous	163,000	175,000	175,000	175,000
County	29,787,592	31,775,917	30,540,548	34,126,427
<b>TOTAL:</b>	<b>33,451,785</b>	<b>35,906,872</b>	<b>35,532,172</b>	<b>38,059,769</b>

## Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Improve the efficiency and operations of all areas of the Sheriff's office.					
<b>Objective</b>	Maintain a responsible and manageable average response time to priority calls for service that does not exceed 10 minutes.					
<b>Measure</b>	Average response time for Level 1 priority calls (in minutes).	<b>9.50</b>	9.09	<b>9.50</b>	9.50	<b>9.50</b>
<b>Department Goal</b>	Improve the efficiency and operations of all areas of the Sheriff's office.					
<b>Objective</b>	Improve facility practices with a focus toward reducing recidivism by identifying mental health and substance abuse services consumers and coordinating effective resources for them.					
<b>Measure</b>	Number of jail days saved through mental health case management, substance abuse case management and jail diversion (JUST) as a percentage of jail capacity.	<b>15.0%</b>	29.0%	<b>20.0%</b>	14.7%	<b>15.0%</b>
<b>Department Goal</b>	Improve the efficiency and operations of all areas of the Sheriff's office.					
<b>Objective</b>	Deploy resources and implement strategies, in cooperation with community substance abuse programs and coalitions, to help reduce the overall negative impact of illicit drug and alcohol use in the county's middle and high schools.					
<b>Measure</b>	Number of hours reported by Sheriff's personnel engaged in educational programs, related enforcement, student and/or family interactions and administrative planning and coordination of specific shorter term substance abuse reduction goals.	<b>4,000</b>	4,240	<b>4,000</b>	4,005	<b>4,000</b>

# Justice Resource Support

## Mission

To assist the Justice Resource Collaborating Counsel in widening focus on evidence-based diversion programs for non-violent offenders.

## Program Description

This department offers administrative support for collaborative work with the Justice Resource Collaborating Counsel (JRCC) to enhance the efficiency and effectiveness of the Buncombe County criminal justice system with an emphasis on programs and policies that divert non-violent offenders to supportive services and community based outcomes. Personnel includes a Justice Resource Coordinator that works with current and additional resources to provide accountability and support to the specific population impacted most by substance abuse and behavioral health issues.

Justice Resource Support	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	0	29,862	-3,448	115,463
Operating	0	214,876	104,146	704,865
<b>TOTAL:</b>	<b>0</b>	<b>244,738</b>	<b>100,698</b>	<b>820,328</b>
<b>Revenues:</b>				
County	0	244,738	100,698	820,328
<b>TOTAL:</b>	<b>0</b>	<b>244,738</b>	<b>100,698</b>	<b>820,328</b>

## Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2016		FY2017		FY2018	
		Target	Actual	Target	Actual	Target	Actual
<b>Department Goal</b>	Enhance the efficiency and effectiveness of the criminal justice system						
<b>Objective</b>	Establish a Justice Resource Advisory Council to guide system-based approaches to justice issues, with an approach that is grounded in collaboration, inclusiveness, transparency and integrity						
<b>Measure</b>	Percent of JRAC members (when surveyed) agree that the Council makes a positive impact on the efficiency and effectiveness of the criminal justice system					90%	
<b>Department Goal</b>	Protect public safety and hold people accountable for criminal behavior while taking a holistic approach to individual, family and community wellness						
<b>Objective</b>	Offer criminal justice system diversion and alternatives to incarceration for low-level, first time nonviolent offenders and people with mental illness and substance abuse disorders						
<b>Measure</b>	Number of successful Adult Misdemeanor Diversion and Felony Drug Diversion program completions in the Justice Resource Center					200	
<b>Department Goal</b>	Create seamless linkages with services and systems for person-centered, trauma informed care						
<b>Objective</b>	Establish Justice Resource Center referral partners - such as the courts, law enforcement, workforce, health care, housing, education, and family services.						
<b>Measure</b>	Number of Justice Resource Center referral partners					25	



# Emergency Services

## Mission

To preserve and enhance the quality of life of our citizens in the most efficient and effective manner possible.

## Program Description

Emergency Services is comprised of EMS, Emergency Management, Radio/911 and Training & Development.

Emergency Services	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	9,295,238	9,878,495	9,961,247	10,318,752
Operating	1,685,314	2,018,039	1,936,453	1,986,752
Capital	0	0	0	0
Program Support	6,295	12,750	6,712	12,750
<b>TOTAL:</b>	<b>10,986,847</b>	<b>11,909,284</b>	<b>11,904,412</b>	<b>12,318,254</b>
<b>Revenues:</b>				
Restricted	322,507	345,044	348,548	335,044
Sales & Services	5,656,998	6,220,000	6,557,385	6,220,000
County	5,007,342	5,344,240	4,998,479	5,763,210
<b>TOTAL:</b>	<b>10,986,847</b>	<b>11,909,284</b>	<b>11,904,412</b>	<b>12,318,254</b>

## Performance Measures

Sustainability Plan Goal:



Resistance to Natural and Manmade Hazards

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Improve quality of service.					
<b>Objective</b>	Reduce average response time for ambulances.					
<b>Measure</b>	Percent of all calls for services with response time of 10 minutes or less (emergency & non-emergency calls).	<b>80%</b>	80%	<b>75%</b>	80%	<b>80%</b>
<b>Department Goal</b>	Improve quality of service.					
<b>Objective</b>	Reduce dispatch time.					
<b>Measure</b>	Percent of all calls for service dispatched within 90 seconds after location confirmation.	<b>97%</b>	97%	<b>98%</b>	97%	<b>98%</b>
<b>Department Goal</b>	Address community needs by enhancing services					
<b>Objective</b>	Reduce errors in billing information.					
<b>Measure</b>	Error Rate on Bills	<b>2%</b>	2%	<b>2%</b>	3%	<b>2%</b>

# Pretrial Release

## Mission

To expedite the release of those defendants who are appropriate while increasing public safety by providing supervision for these defendants.

## Program Description

The Supervised Pretrial Release Office provides services to the Buncombe County Detention Facility that encourages jail population management through supervised release of defendants resulting in reduction of jail costs and increased public safety. The office provides information to the court on all defendants held in custody. This information is used by the Judges and attorneys involved in the bond process. If defendants are released, the Pretrial Release staff provides case management and supervision of the defendant while in the community.

<b>Pretrial Release</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	819,830	844,027	841,969	1,009,574
Operating	63,966	89,378	81,703	107,782
<b>TOTAL:</b>	<b>883,796</b>	<b>933,405</b>	<b>923,672</b>	<b>1,117,356</b>
<b>Revenues:</b>				
County	883,796	933,405	923,672	1,117,356
<b>TOTAL:</b>	<b>883,796</b>	<b>933,405</b>	<b>923,672</b>	<b>1,117,356</b>

## Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Facilitate and expedite the release of appropriate defendants at the jail.					
<b>Objective</b>	Provide a validated risk assessment measuring risk of reoffending and failure to appear for every defendant scheduled for a bond hearing in district court.					
<b>Measure</b>	Number of bond investigations with risk scores provided to the court as a percentage of bond hearings held in district court.	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Department Goal</b>	Reduce incarceration costs by providing supervision for appropriate defendants.					
<b>Objective</b>	Facilitate the release of appropriate defendants.					
<b>Measure</b>	Number of jail days saved by pretrial releases as a percentage of jail capacity.	50.0%	51.0%	52.0%	49.0%	50.0%
<b>Department Goal</b>	Provide efficient and appropriate case management for released defendants.					
<b>Objective</b>	Safely return defendants to court for case disposition.					
<b>Measure</b>	Number of successful completions as a percentage of all supervised cases.	95.0%	91.0%	92.0%	98.0%	98.0%

# City – County Bureau of Identification/Centralized Data Entry

## Mission

To support the Criminal Justice/Public Safety community and citizens of Buncombe County through timely and accurate data entry services, and complete and precise dissemination of information with integrity, fairness, respect and professionalism.

## Program Description

The City-County Bureau of Identification (CCBI) 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.

This department also processes concealed weapon and pistol purchase permits.

CCBI/CDE	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	1,370,779	1,296,991	1,430,554	1,460,926
Operating	87,302	136,934	101,255	128,389
<b>TOTAL:</b>	<b>1,458,081</b>	<b>1,433,925</b>	<b>1,531,809</b>	<b>1,589,315</b>
<b>Revenues:</b>				
Restricted	793,412	782,670	913,507	875,367
Sales & Services	83,981	65,000	84,519	65,000
County	580,688	586,255	533,783	648,948
<b>TOTAL:</b>	<b>1,458,081</b>	<b>1,433,925</b>	<b>1,531,809</b>	<b>1,589,315</b>

## Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Identify and maintain name files associated with an alias name.					
<b>Objective</b>	Provide public safety and the courts with current, accurate, and precise data.					
<b>Measure</b>	Percentage of names associated with an alias name.	<b>35%</b>	33%	<b>34%</b>	34%	<b>35%</b>
<b>Department Goal</b>	Identify, process, and maintain processes involving identity theft/obstruction of justice.					
<b>Objective</b>	Provide public safety and the courts with current, accurate, and precise data.					
<b>Measure</b>	Percentage of identity theft/obstruction of justice warrants served.	<b>91%</b>	92%	<b>92%</b>	91%	<b>93%</b>
<b>Department Goal</b>	Process, identify, and maintain arrestee information via fingerprint technology.					
<b>Objective</b>	Provide public safety and the courts with current, accurate, and precise data.					
<b>Measure</b>	Percentage of arrests having fingerprints submitted to SBI.	<b>55%</b>	53%	<b>55%</b>	51%	<b>55%</b>

# Permits & Inspections

## Mission

Create an environment that supports economic development by providing a convenient and customer friendly permitting process.

## Program Description

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.

Permits & Inspections	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	1,764,467	2,026,520	1,991,638	2,054,489
Operating	167,409	256,204	253,998	215,296
<b>TOTAL:</b>	<b>1,931,876</b>	<b>2,282,724</b>	<b>2,245,636</b>	<b>2,269,785</b>
<b>Revenues:</b>				
Permits & Fees	2,066,193	1,980,000	2,732,994	2,098,800
Sales & Services	9,558	6,600	10,458	9,200
County	-143,875	296,124	-497,816	161,785
<b>TOTAL:</b>	<b>1,931,876</b>	<b>2,282,724</b>	<b>2,245,636</b>	<b>2,269,785</b>

## Performance Measures

Sustainability Plan Goals:



Affordable, Green, and Livable Housing



Healthy Environments

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Promote citizen safety by enforcing the North Carolina Building Codes.					
<b>Objective</b>	Maintain a quality control audit process executed twice/year/inspector.					
<b>Measure</b>	Percent of code compliant inspections, including violations found by audit & corrected by contractor.	95%	90%	95%	92%	95%
<b>Department Goal</b>	Provide accurate and prompt plan review.					
<b>Objective</b>	Review residential plans within 3 working days.					
<b>Measure</b>	Percent of residential plans reviewed within 3 working days.	99%	99%	99%	98%	99%
<b>Department Goal</b>	Provide timely service delivery in performing inspections.					
<b>Objective</b>	Perform trade inspections the same day if they are requested by 9 AM.					
<b>Measure</b>	Percent of inspections performed on same day.	99%	99%	100%	99%	100%

# General Services

## Mission

The General Services Department regularly and routinely maintains a safe, sanitary, effectively functioning, aesthetic, ergonomic environment, and complies with all regulatory agencies in those facilities designated as the responsibility of this department.

## Program Description

General Services consists of Building Maintenance and Fleet Maintenance. They provide routine, emergency & construction building maintenance at over 93 County locations. The Fleet Maintenance crew provides preventative maintenance and repairs for the County vehicle fleet.

General Services	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	3,160,087	3,118,086	3,194,204	3,544,527
Operating	3,742,076	5,264,777	3,760,712	5,233,821
Capital	10,494	0	0	0
<b>TOTAL:</b>	<b>6,912,657</b>	<b>8,382,863</b>	<b>6,954,916</b>	<b>8,778,348</b>
<b>Revenues:</b>				
Restricted	388,635	375,000	402,625	380,000
Sales & Services	374,761	393,234	394,878	393,234
Miscellaneous	0	52,266	0	52,266
County	6,149,261	7,562,363	6,157,413	7,952,848
<b>TOTAL:</b>	<b>6,912,657</b>	<b>8,382,863</b>	<b>6,954,916</b>	<b>8,778,348</b>

## Performance Measures

Sustainability Plan Goal:  Partnerships for Conservation/Preservation/Restoration of Natural Resources

		FY2016		FY2017		FY2018
		Target	Actual	Target	Estimate	Target
<b>Department Goal</b>	Provide overall facility maintenance to insure a productive work environment.					
<b>Objective</b>	Investigate and initiate cost savings programs.					
<b>Measure</b>	Operating expense per square foot.	<b>\$4.10</b>	\$3.70	<b>\$4.10</b>	\$3.34	<b>\$4.10</b>
<b>Department Goal</b>	Provide timely and professional service for all fleet vehicles.					
<b>Objective</b>	Investigate and initiate cost savings programs.					
<b>Measure</b>	Average fleet monthly availability.	<b>100.00%</b>	99.65%	<b>100.00%</b>	100.00%	<b>100.00%</b>
<b>Measure</b>	Maintenance cost per mile driven for vehicles.	<b>\$0.08</b>	\$0.04	<b>\$0.08</b>	\$0.08	<b>\$0.08</b>
<b>Department Goal</b>	Provide and maintain energy efficient utilities for all facilities by being fiscally responsible as well as environmentally friendly.					
<b>Objective</b>	Investigate and initiate cost savings programs.					
<b>Measure</b>	Energy cost per square foot.	<b>\$1.09</b>	\$1.01	<b>\$1.09</b>	\$1.05	<b>\$1.09</b>
<b>Department Goal</b>	Provide timely service.					
<b>Objective</b>	Complete 100% of monthly work orders.					
<b>Measure</b>	Percentage of monthly work orders completed.	<b>100.00%</b>	99.98%	<b>100.00%</b>	99.00%	<b>100.00%</b>

## Public Safety Training Center

The Public Safety Training Center is a 30 acre facility that includes live fire burn buildings, flammable liquids simulator, road skills course, and other facilities that accommodate state-of-the-art training techniques and foster teamwork across various disciplines of law enforcement and emergency response.

<b>Public Safety Training Center</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	224,247	290,442	315,495	339,511
Operating	192,525	969,418	191,452	972,542
<b>TOTAL:</b>	<b>416,772</b>	<b>1,259,860</b>	<b>506,947</b>	<b>1,312,053</b>
<b>Revenues:</b>				
County	416,772	1,259,860	506,947	1,312,053
<b>TOTAL:</b>	<b>416,772</b>	<b>1,259,860</b>	<b>506,947</b>	<b>1,312,053</b>

## Criminal Justice Information System (CJIS)

Prior to FY2015 Criminal Justice Information System operated as an Enterprise Fund with only the County's per officer cost being accounted for in the General Fund. In FY2015 the CJIS Enterprise Fund merged with the General Fund. The services offered by the system are offered on a per officer cost basis to the surrounding law enforcement agencies. The Criminal Justice Information System maintains connectivity to data from other County, City and State agencies and makes this data available to public safety employees 24 hours a day, 365 days a year.

<b>CJIS</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	862,774	1,020,028	941,058	956,296
Operating	425,474	588,462	459,720	573,922
Capital	0	0	0	0
<b>TOTAL:</b>	<b>1,288,248</b>	<b>1,608,490</b>	<b>1,400,778</b>	<b>1,530,218</b>
<b>Revenues:</b>				
Restricted	638,631	791,740	677,785	760,598
Miscellaneous	3,100	3,100	0	3,100
County	646,517	813,650	722,993	766,520
<b>TOTAL:</b>	<b>1,288,248</b>	<b>1,608,490</b>	<b>1,400,778</b>	<b>1,530,218</b>

## Other Public Safety

Other Public Safety includes County support for Court Support, Juvenile Detention System, Medical Examiner, District Attorney, and Animal Services.

Parking Services and the Justice Resource Center were previously included in Other Public Safety. In FY2016, Parking Services revenues transitioned to Budget & Management Services and operations for the Justice Resource Center were transitioned to an outside service provider. That provider and contract was selected and managed by the NC Department of Public Safety.

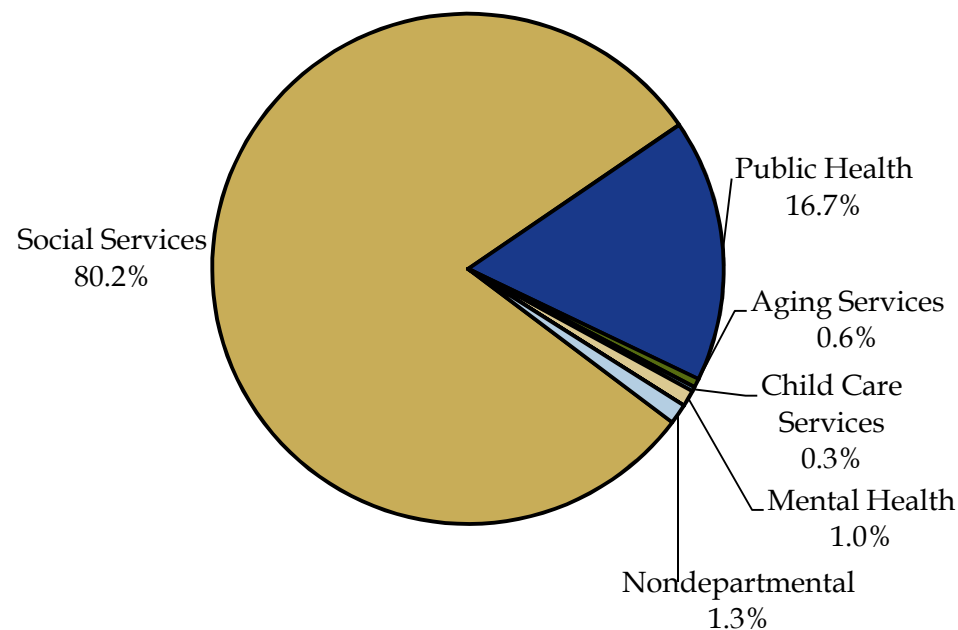
<b>Other Public Safety</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	229,621	520,914	729,399	649,429
Operating	1,389,907	1,741,592	1,585,208	1,738,232
Program Support	238,871	264,708	244,609	29,000
<b>TOTAL:</b>	<b>1,858,399</b>	<b>2,527,214</b>	<b>2,559,216</b>	<b>2,416,661</b>
<b>Revenues:</b>				
Restricted	0	0	0	0
Sales & Services	0	0	0	0
County	1,858,399	2,527,214	2,559,216	2,416,661
<b>TOTAL:</b>	<b>1,858,399</b>	<b>2,527,214</b>	<b>2,559,216</b>	<b>2,416,661</b>

# Human Services

The Human Services function is composed of Public Health, Social Services, Aging Services, Child Care Services, Mental Health, and Other Human Services. The Human Services function has a budget of \$100,726,056, which is 30.46% of the total General Fund expenditures for the fiscal year. Public Health expenditures, \$16,773,108, will be used for specialized public health service. The Social Services expenditures of \$80,761,310 will be used to support human needs. Child Care Services expenditures of \$281,508 will be used by Southwestern Child Development Commission for the operation of the Valley Child Development Center. The remaining \$2,910,130 will be used to provide specialized human service needs to citizens through mental health programs as well as services to youth and assistance to the elderly.

The dependence of the services on federal and state grants makes the budget process very difficult. Therefore, Buncombe County has a very conservative approach to anticipated revenues and a realistic approach to the service levels. This cushions the impact that federal and state funding fluctuations have on service levels.

*Human Services  
Approved Budget FY2018*

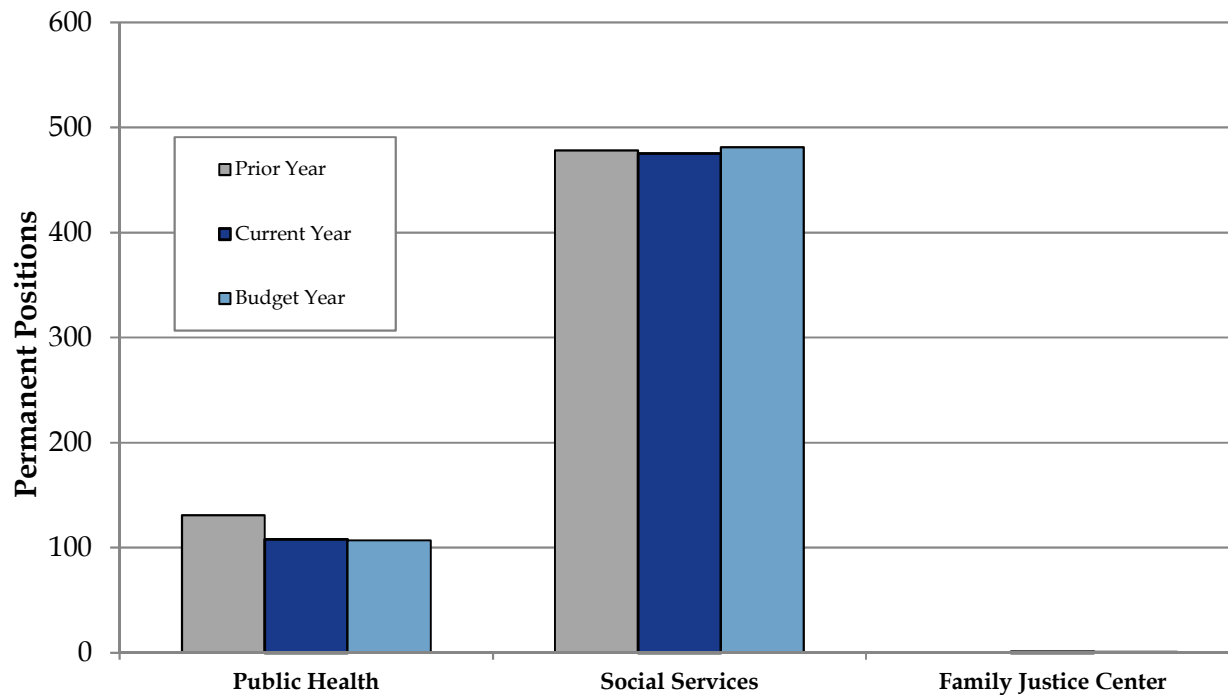




# Human Services

## Personnel Summary - Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	131	108	107	-1%	One previously frozen Office Assistant position reinstated, One Office Assistant position transfer to Permits & Inspections, School Health positions transfer to Social Services and reclassified
Social Services	478	475	481	1%	Social Work positions transferred and reclassified from Public Health, including previously partially unfunded positions now funded for FY2018, Attorney position transferred from Planning, One Detective position transfer to Sheriff
Family Justice Center	0	1	1	0%	
<b>Total Human Services</b>	<b>609</b>	<b>584</b>	<b>589</b>	<b>1%</b>	



# Public Health

## Mission

To protect, promote and assure the health of all people in Buncombe County.

## Program Description

The Department of Health works to promote and protect the public's health and to assure through community partnerships that all people in Buncombe County have the opportunity to make healthy choices within a healthy environment. The Department offers the following services to Buncombe County residents: **Disease Control** (Communicable Disease and TB); **Clinical Services** (Family Planning, breast and cervical cancer and cardiovascular screening, Immunizations, STD/HIV); **Community Health Services** including Health Promotion, School Health Nurses, Nurse Family Partnership, Social Work and Nutrition (WIC, Breastfeeding); **Support Services** including Environmental Health (Food & Lodging, On-Site Waste Water & Wells), Nutrition, Preparedness Planning, Lab, and Pharmacy.

Public Health	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	10,888,790	10,480,705	10,484,261	10,943,288
Operating	4,413,883	5,238,831	4,961,557	5,793,820
Program Support	136,000	36,000	36,000	36,000
<b>TOTAL:</b>	<b>15,438,673</b>	<b>15,755,536</b>	<b>15,481,818</b>	<b>16,773,108</b>
<b>Revenues:</b>				
Restricted	3,988,586	3,642,800	3,498,850	3,456,721
Sales & Services	1,743,426	1,430,572	2,736,879	1,546,890
Miscellaneous	5,378	0	38	0
County	9,701,283	10,682,164	9,246,051	11,769,497
<b>TOTAL:</b>	<b>15,438,673</b>	<b>15,755,536</b>	<b>15,481,818</b>	<b>16,773,108</b>

## Performance Measures

Sustainability Plan Goals:  Healthy People  Healthy Environments

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Focus on results.					
<b>Objective</b>	Increase public well-being.					
<b>Measure</b>	Percentage of total program benchmarks achieved.	≥ 90%	89.7%	90.0%	91.3%	≥ 90%
<b>Department Goal</b>	Excellence in business operations.					
<b>Objective</b>	Maximize resources.					
* <b>Measure</b>	Percentage of reimbursement & collection captured for eligible expenses.	≥ 85%	88.1%	≥ 85%	90.9%	≥ 85%
<b>Department Goal</b>	Smart partnerships					
<b>Objective</b>	Foster effective collaborations.					
* <b>Measure</b>	Percent of partnerships that meet or exceed their established outcomes.	≥ 90%	100.0%	≥ 90%	97.0%	≥ 90%

\* Results are for the one year period April-March

o Quarterly results are for the first 3 quarters of the fiscal year; Semiannual results are for the first half of the fiscal year.

# Social Services

## Mission

To provide Buncombe citizens resources and services to maximize their well being and self-determination.

## Program Description

The Social Services Department is made up of seven divisions. In addition, this department oversees the County's Medicaid contract. The divisions work together to provide protective and supportive social work services for the elderly and disabled adults; assure that absent parents continue to assume the financial responsibility for the support of their children; public assistance; protection and provision of permanency to children; services to veterans, their spouses and children; and assistance to Work First customers to attain and maintain employment.

Social Services	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	37,413,402	40,476,782	40,345,895	41,910,780
Operating	11,086,398	15,168,563	14,245,787	15,171,507
Capital	0	0	0	0
Program Support	21,059,994	22,790,420	18,595,087	23,679,023
<b>TOTAL:</b>	<b>69,559,794</b>	<b>78,435,765</b>	<b>73,186,769</b>	<b>80,761,310</b>
<b>Revenues:</b>				
Restricted	42,006,516	41,237,850	41,532,430	44,504,990
Sales & Services	201,573	312,015	125,357	312,015
Miscellaneous	76,413	75,000	77,450	75,000
County	27,275,292	36,810,900	31,451,532	35,869,305
<b>TOTAL:</b>	<b>69,559,794</b>	<b>78,435,765</b>	<b>73,186,769</b>	<b>80,761,310</b>

## Performance Measures

Sustainability Plan Goal:



Equity in Access



Workforce Development



Healthy People

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Link our actions to client success.					
<b>Objective</b>	Increase public well-being.					
<b>Measure</b>	Percentage of total program benchmarks achieved.	<b>88.0%</b>	88.0%	<b>88.0%</b>	92.0%	<b>88.0%</b>
<b>Department Goal</b>	Develop and improve communication networks.					
<b>Objective</b>	Foster effective collaborations.					
<b>Measure</b>	Percentage of partnerships that meet or exceed their established outcomes.	<b>90.0%</b>	100.0%	<b>90.0%</b>	98.0%	<b>90.0%</b>

## Aging Services

### Program Description

Buncombe County currently provides funding to the Land of Sky Regional Council to provide aging services. The Council works in conjunction with the Buncombe County Aging Coordinating Consortium (ACC) and Buncombe County Human Services to ensure the needs of the aging community are met.

For more information and to view the Buncombe County Aging Plan, visit <http://www.landofsky.org/bcagingplan.html>.

<b>Aging Services</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Program Support	569,503	570,766	570,701	570,766
<b>TOTAL:</b>	<b>569,503</b>	<b>570,766</b>	<b>570,701</b>	<b>570,766</b>
<b>Revenues:</b>				
County	569,503	570,766	570,701	570,766
<b>TOTAL:</b>	<b>569,503</b>	<b>570,766</b>	<b>570,701</b>	<b>570,766</b>

## Child Care Services

### Program Description

Buncombe County contracts with Southwestern Child Development Commission to operate the Valley Child Development Center. This Five Star Program provides developmentally appropriate activities and nurturing care for children 0 - 5 years through excellent child/staff ratios and highly trained and experienced staff. The program collaborates with the Buncombe Community School, offers an enhanced curriculum, and accepts child care subsidy.

<b>Child Care Services</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	0	0	0	74,000
Operating	207,508	207,508	207,508	207,508
<b>TOTAL:</b>	<b>207,508</b>	<b>207,508</b>	<b>207,508</b>	<b>281,508</b>
<b>Revenues:</b>				
County	207,508	207,508	207,508	281,508
<b>TOTAL:</b>	<b>207,508</b>	<b>207,508</b>	<b>207,508</b>	<b>281,508</b>

# Mental Health

Mental Health includes funding for Vaya Health and other agencies and programs that were previously accounted for in the Mental Health Enterprise Fund. The enterprise fund was consolidated with the General Fund at the beginning of FY2013.

<b>Mental Health</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Operating	355,896	451,000	348,892	451,000
Program Support	600,000	600,000	600,000	600,000
<b>TOTAL:</b>	<b>955,896</b>	<b>1,051,000</b>	<b>948,892</b>	<b>1,051,000</b>
<b>Revenues:</b>				
Restricted	2,500	0	0	0
County	953,396	1,051,000	948,892	1,051,000
<b>TOTAL:</b>	<b>955,896</b>	<b>1,051,000</b>	<b>948,892</b>	<b>1,051,000</b>

## Other Human Services

Other Human Services includes Youth Services, the Family Justice Center, and Community Funding.

Youth Services consists of Juvenile Crime Prevention Council (JCPC) funding from the NC Dept. of Juvenile Justice and Delinquency Prevention. 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. JCPC funds distributed in FY2017 totaled \$519,279.

Opening its doors in early FY2017, the Family Justice center provides a safe place where victims of domestic violence, sexual assault and elder abuse can come for help. Buncombe County has partnered with various local agencies and non-profits to see that the community has the best support that can be offered. Anticipated expenditures for FY2018 consist of \$118,108 personnel costs and \$54,313 operating costs.

The Buncombe County Board of Commissioners approved \$241,400 in Community Funding for FY2018. This funding will be used by various agencies and nonprofits to provide human services to the community. Funding prior to FY2014 for this purpose was accounted for in the appropriate departmental budget as program support. Funding designated as contracts is budgeted as part of the Social Services budget. The \$241,400 will be managed by the Buncombe County Service Foundation, a non-profit agency that serves as a component unit of Buncombe County. The Service Foundation manages performance contracts with each agency receiving County funds to ensure certain benchmarks and performance standards are met. Performance snapshots from the Service Foundation's FY2017 Performance Analysis Report can be viewed in Appendix F.

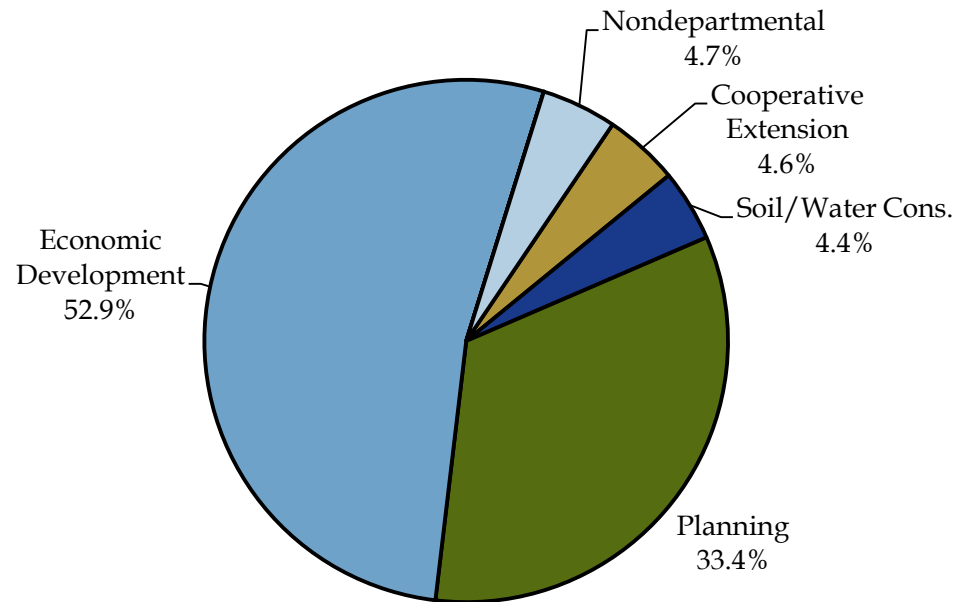
<b>Other Human Services</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel		114,799	120,447	118,108
Operating	15,500	71,344	58,549	54,313
Program Support	1,843,445	718,779	718,779	241,400
<b>TOTAL:</b>	<b>1,858,945</b>	<b>904,922</b>	<b>897,775</b>	<b>413,821</b>
<b>Revenues:</b>				
Restricted	549,172	534,779	534,779	0
County	1,309,773	370,143	362,996	413,821
<b>TOTAL:</b>	<b>1,858,945</b>	<b>904,922</b>	<b>897,775</b>	<b>413,821</b>

# Economic & Physical Development

The Economic and Physical Development function includes Planning, Economic Development, Cooperative Extension, and Soil & Water Conservation. Economic Development includes the Asheville Chamber of Commerce and Economic Incentive. Economic and Physical Development has a budget of \$10,057,327, which is 3.04% of the total General Fund expenditures for the fiscal year.

The \$3,356,431 in Planning expenditures will be utilized in planning routine and specialized projects for the County. The Economic Development expenditures, \$5,321,585, will be used to stimulate economic growth. Cooperative Extension expenditures, \$465,448, will be used to help assist and protect farmland. Soil Conservation will use its expenditures of \$446,001 to improve the environment by promoting water and soil quality.

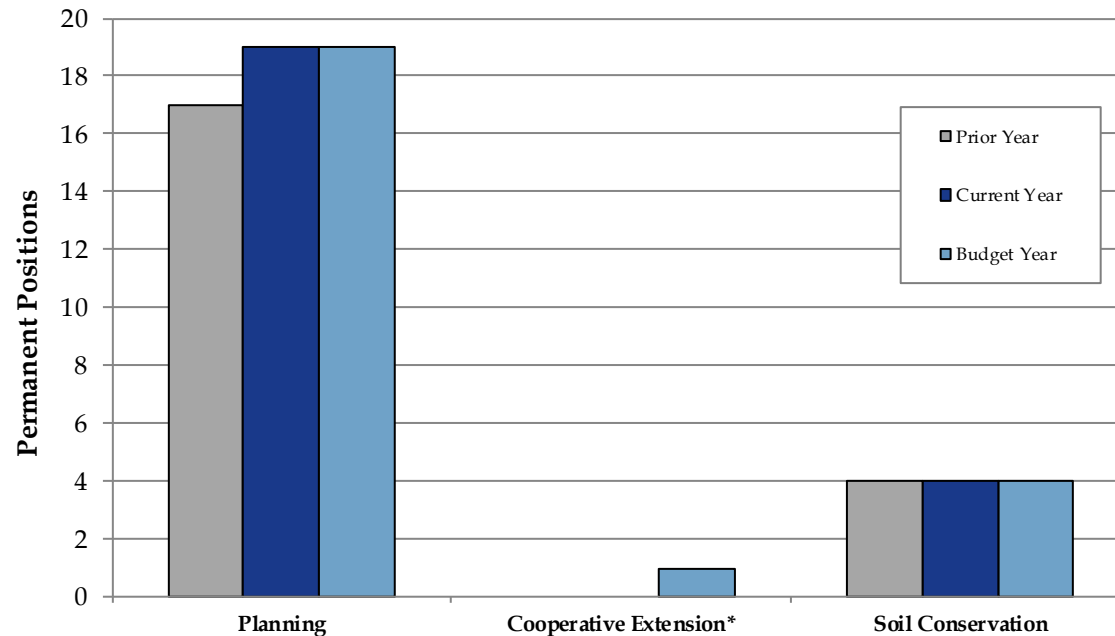
*Economic & Physical Development  
Approved Budget FY2018*



# Economic & Physical Development

## Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	17	19	19	0%	One Planning Director and two Planner positions transferred and reclassified from job bank, One Attorney position transfer to County Manager, One Attorney position transfer to Social Services, One Planner position to be funded with capital project funds
Cooperative Extension*	0	0	1	100%	Previously unfunded Office Assistant position funded for FY2018
Soil Conservation	4	4	4	0%	
<b>Total Economic &amp; Physical Development</b>	<b>21</b>	<b>23</b>	<b>24</b>	<b>4%</b>	



\*Note: The Cooperative Extension is a joint effort between the State and County governments. All of the employees except an Administrative Assistant are State Employees. Therefore, they are not listed here as they do not impact the position count for the General Fund.



# Planning & Development

## Mission

Buncombe County Planning & Development provides direction to citizens of Buncombe County, and to those whose actions may directly impact citizens, in maintaining orderly and responsible growth. The Department provides administration and support services for special projects undertaken by the County.

## Program Description

The Planning and Development department oversees a variety of activities that relate to the planning and development of the county.

These include working in partnership with several non-profit housing agencies, establishing the Historic Districts and Historic Properties Commission for the City of Asheville and Buncombe County, and

administering various County planning and development ordinances including land development and soil erosion and sedimentation control.

Planning & Development	2015/16 Actual	2016/17 Amended Budget	2015/16 Estimated	2016/17 Adopted Budget
<b>Expenditures:</b>				
Personnel	1,883,110	2,270,908	2,199,488	2,313,957
Operating	448,638	1,017,285	404,349	1,042,474
<b>TOTAL:</b>	<b>2,331,748</b>	<b>3,288,193</b>	<b>2,603,837</b>	<b>3,356,431</b>
<b>Revenues:</b>				
Sales & Services	422,701	349,500	499,932	371,700
County	1,909,047	2,938,693	2,103,905	2,984,731
<b>TOTAL:</b>	<b>2,331,748</b>	<b>3,288,193</b>	<b>2,603,837</b>	<b>3,356,431</b>

## Performance Measures

Sustainability Plan Goals:



Partnerships for Conservation/Preservation/Restoration of Natural Resources



Affordable, Green, and Livable Housing

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Facilitate safe and responsible land use development in a timely manner.					
<b>Objective</b>	Review 99% of residential zoning permit applications within the same date of receipt.					
<b>Measure</b>	Percent of applications reviewed within same day.	99%	99%	99%	99%	99%
<b>Department Goal</b>	Ensure that land disturbance within the County is permitted and regulated.					
<b>Objective</b>	Inspect 99% of sites within 24 hours of receipt of complaints.					
<b>Measure</b>	Percent of sites inspected within 24 hours.	99%	100%	99%	100%	99%
<b>Department Goal</b>	Increase the supply of affordable housing and maintain existing affordable housing, while providing opportunities for persons at or below 80% of median income to move into affordable housing.					
<b>Objective</b>	Increase the number of affordable housing units associated with County administered funds (including repair, rehab, new construction, downpayment assistance, TBRA, and permit fee rebates).					
<b>Measure</b>	Total number of affordable housing units completed with County assistance.	75	87	75	80	75

# Cooperative Extension

## Mission

Cooperative Extension is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

## Program Description

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:

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

Cooperative Extension	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	17,785	11,263	19,147	79,366
Operating	346,052	400,852	370,254	386,082
<b>TOTAL:</b>	<b>363,837</b>	<b>412,115</b>	<b>389,401</b>	<b>465,448</b>
<b>Revenues:</b>				
Sales & Services	8,007	3,500	11,281	3,500
Miscellaneous	435	900	1,185	900
County	355,395	407,715	376,935	461,048
<b>TOTAL:</b>	<b>363,837</b>	<b>412,115</b>	<b>389,401</b>	<b>465,448</b>

## Performance Measures

Sustainability Plan Goals:



Partnerships for Conservation/  
Preservation/Restoration of  
Natural Resources



Healthy People



Sustainable Local Food Systems

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Provide profitable, environmentally sustainable agricultural systems.					
<b>Objective</b>	Enhance knowledge of sustainable systems through educational programs.					
<b>Measure</b>	Number of individuals who increase knowledge/skills.	<b>23,000</b>	30,651	<b>23,000</b>	31,083	<b>25,000</b>
<b>Department Goal</b>	Protect, conserve, enhance the natural resources of Buncombe County.					
<b>Objective</b>	Increase the knowledge of best management practices for land use & conservation.					
<b>Measure</b>	Number of individuals who increase knowledge/skills.	<b>43,000</b>	71,163	<b>46,000</b>	98,428	<b>51,000</b>
<b>Department Goal</b>	Youth & families will lead healthier lives & develop leadership skills.					
<b>Objective</b>	Empower youth & families to lead healthier lives & become community leaders.					
<b>Measure</b>	Number of individuals who increase knowledge/skills.	<b>38,000</b>	51,295	<b>41,000</b>	51,909	<b>41,250</b>

# Soil & Water Conservation

## Mission


To ensure an urban and rural natural environment with clean water, protected soil resources, properly managed forest and wildlife; and an environmentally, economically, and culturally viable agricultural community.

## Program Description

The staff of the Soil & Water Conservation department provides technical assistance (advice and/or planning) on erosion control and water quality issues. We serve clients through visits to our office, phone consultations, and site visits. The staff also provides educational programs and administers or helps to administer state, federal, and local conservation programs such as: North Carolina Agriculture Cost Share Program, Environmental Quality Incentives Program (EQIP), and the Buncombe County Voluntary Farmland Preservation Program.

Soil & Water Conservation	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	350,867	371,083	379,297	378,497
Operating	48,985	68,948	48,492	67,504
<b>TOTAL:</b>	<b>399,852</b>	<b>440,031</b>	<b>427,789</b>	<b>446,001</b>
<b>Revenues:</b>				
Restricted	33,448	30,134	30,330	30,134
Sales & Services	5,796	24,000	7,501	24,000
Miscellaneous	0	500	0	500
County	360,608	385,397	389,958	391,367
<b>TOTAL:</b>	<b>399,852</b>	<b>440,031</b>	<b>427,789</b>	<b>446,001</b>

## Performance Measures

Sustainability Plan Goal:  Partnerships for Conservation/Preservation/Restoration of Natural Resources

		FY2016		FY2017		FY2018
		Target	Actual	Target	Estimate	Target
<b>Department Goal</b>	Provide prompt and effective customer service.					
<b>Objective</b>	Help landowners/managers solve natural resource related problems.					
<b>Measure</b>	Percent of technical assistance calls responded to within 1 working day.	<b>100%</b>	99%	<b>99%</b>	99%	<b>99%</b>
<b>Department Goal</b>	Provide a comprehensive environmental awareness program.					
<b>Objective</b>	Help citizens make informed decisions relating to soil & water resources.					
<b>Measure</b>	Percent of non-school age population reached through public outreach efforts.	<b>22%</b>	22%	<b>22%</b>	23%	<b>23%</b>
<b>Department Goal</b>	Complete delivery of mandated services quickly and efficiently.					
<b>Objective</b>	Perform erosion control, stormwater, and environmental impact reviews.					
<b>Measure</b>	Percent of reviews completed within 10 working days or less.	<b>95%</b>	89%	<b>92%</b>	85%	<b>90%</b>

# Economic Development

## Mission

The purpose of Economic Development is to broaden and diversify the tax base, create new job opportunities for the citizens of Buncombe County, and promote the economic growth and welfare of Buncombe County. The program is adopted with the intent of complimenting any incentive program that may be adopted by a municipality within Buncombe County or by the State of North Carolina.

## Program Description

In Economic Development, 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. Normally, assistance is provided through infrastructure development; however, in compliance with the North Carolina General Statutes (NCGS), such assistance may also be provided through land development, site preparation, building preparation and other means identified in NCGS 158-7.1.

Economic Development	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Operating	653	0	0	0
Program Support	4,270,474	6,301,585	4,806,376	5,321,585
<b>TOTAL:</b>	<b>4,271,127</b>	<b>6,301,585</b>	<b>4,806,376</b>	<b>5,321,585</b>
<b>Revenues:</b>				
Restricted	335,000	1,327,000	1,327,000	0
County	3,936,127	4,974,585	3,479,376	5,321,585
<b>TOTAL:</b>	<b>4,271,127</b>	<b>6,301,585</b>	<b>4,806,376</b>	<b>5,321,585</b>

## Performance Measures

Sustainability Plan Goal:  Sustainable Localized Economy

The following measures are provided by the Asheville-Buncombe County Economic Development Coalition (EDC). Targets are not available.

		FY2015	FY2016	FY2017
		Actual	Actual	Actual
<b>Department Goal</b>	Develop new business in Buncombe County.			
<b>Objective</b>	Increase Buncombe County income levels through investment in economic development.			
<b>Measure</b>	Economic Return on \$1 invested (based on Buncombe County's contribution to EDC).	\$81.74	\$20.87	\$459.03
<b>Objective</b>	Increase capital investment in local businesses.			
<b>Measure</b>	Investment announced.	\$146,220,000	\$6,000,000	\$34,900,000
<b>Objective</b>	Increase number of jobs created for Buncombe County citizens.			
<b>Measure</b>	Jobs announced.	417	58	566

## Other Economic/Physical Development

Other Economic and Physical Development includes funding for community agencies and nonprofits to provide services that support Buncombe County's Economic and Physical Development function. Buncombe County Commissioners approved \$271,000 in Economic/Physical Development related community funding for FY2018. Funding prior to FY2014 for this purpose was accounted for in the appropriate departmental budget as program support. The \$271,000 will be managed by the Buncombe County Service Foundation, a non-profit agency that serves as a component unit of Buncombe County. The Service Foundation manages performance contracts with each agency receiving County funds to ensure certain benchmarks and performance standards are met.

<b>Other Econ/Phys Development</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Program Support	227,500	245,500	235,500	271,000
<b>TOTAL:</b>	<b>227,500</b>	<b>245,500</b>	<b>235,500</b>	<b>271,000</b>
<b>Revenues:</b>				
County	227,500	245,500	235,500	271,000
<b>TOTAL:</b>	<b>227,500</b>	<b>245,500</b>	<b>235,500</b>	<b>271,000</b>

Performance snapshots from the Service Foundation's FY2017 Performance Analysis Report can be viewed in Appendix F.

# Education

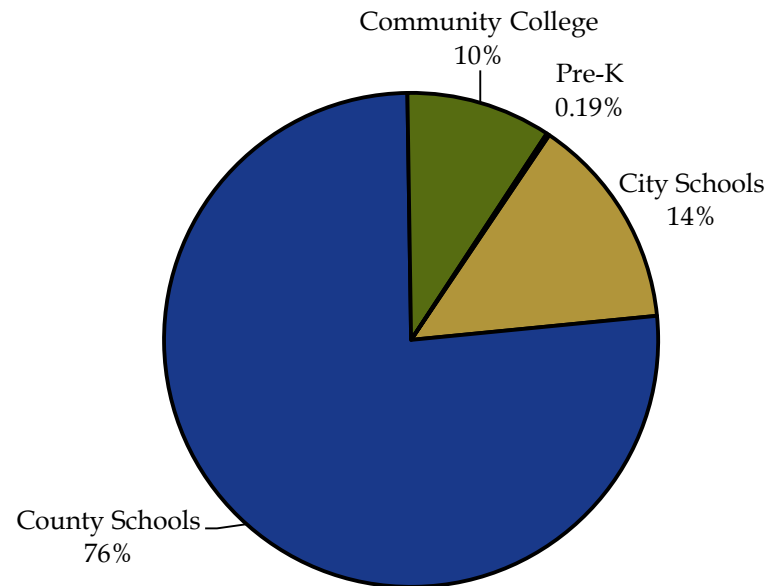
The County’s Education function is comprised of Buncombe County Schools, Asheville City Schools, Pre-K, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$82,164,166 which is 24.84% of the total General Fund budget. Buncombe County Schools and Asheville 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. Additionally, Buncombe County prioritizes expanded access to high quality Pre-K and makes strategic investments to build a community that is healthy, safe, well-educated and thriving.

## FY2018 Education Appropriations - General Fund

Buncombe County Schools:	
Current Expense (Operations)	\$ 62,427,689
Community School	\$ 276,116
	<u>\$ 62,703,805</u>
Asheville City Schools:	
Current Expense (Operations)	\$ 11,503,729
AB Technical Community College:	\$ 7,800,000
Pre- K	\$ 156,632
<b>Total Appropriation:</b>	<b><u>\$ 82,164,166</u></b>

## ***Education Approved Budget FY2018***



**GENERAL FUND  
CURRENT & CAPITAL  
APPROPRIATIONS FOR EDUCATION  
FISCAL YEARS 2009-2018**

<u>Fiscal Year</u>	<u>City Schools</u>	<u>County Schools</u>	<u>A-B Tech</u>	<u>Pre-K</u>	<u>Education Total</u>	<u>Increase (Decrease)</u>
2018	11,503,729	62,703,805	7,800,000	156,632	82,164,166	11.2%
2017	10,329,379	57,590,436	6,000,000		73,919,815	7.2%
2016	11,061,915	63,354,745	6,063,999		80,480,659	3.6%
2015	10,571,303	61,038,940	6,063,999		77,674,242	5.4%
2014	9,735,914	57,905,099	6,063,999		73,705,012	-0.6%
2013	9,134,788	56,923,484	8,063,999		74,122,271	0.8%
2012	8,565,157	56,914,925	8,063,999		73,544,081	4.9%
2011	7,988,281	54,080,334	8,013,999		70,082,614	-0.1%
2010	7,971,327	54,332,466	7,861,223		70,165,016	-0.9%
2009	8,139,541	54,615,327	8,037,732		70,792,600	7.9%

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 decreased in the last year.

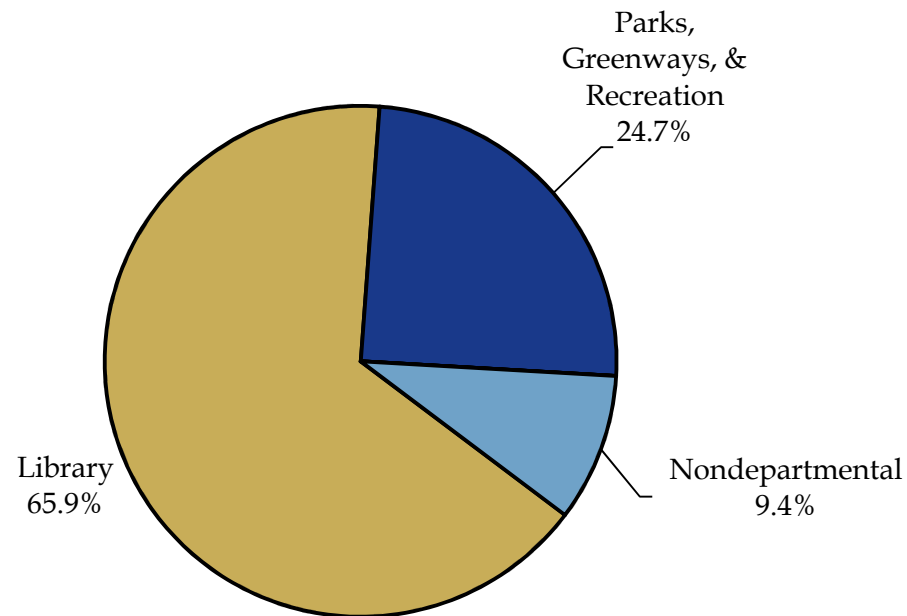
<b>Public School Average Daily Membership</b>		
<b>Fiscal Year</b>	<b>Final ADM</b>	<b>Percent Increase/Decrease</b>
2017	28,569	-0.5%
2016	28,701	-1.2%
2015	29,056	-1.7%
2014	29,558	0.4%
2013	29,451	0.7%
2012	29,238	0.4%
2011	29,113	0.5%
2010	28,979	-0.4%
2009	29,085	0.1%

## Culture & Recreation

Culture and Recreation is composed of Libraries, Parks, Greenways & Recreation, and other wellness and cultural amenities. Parks, Greenways, & Recreation activities include: Pools, Recreation Programs, Lake Julian and Enka Sports Park.

The Culture and Recreation budget for this fiscal year is \$8,524,870, which accounts for 2.58% of the total General Fund expenditures for the year. The County Government ranks Culture and Recreation as a high priority for the quality of life of its residents.

*Culture & Recreation  
Approved Budget FY2018*

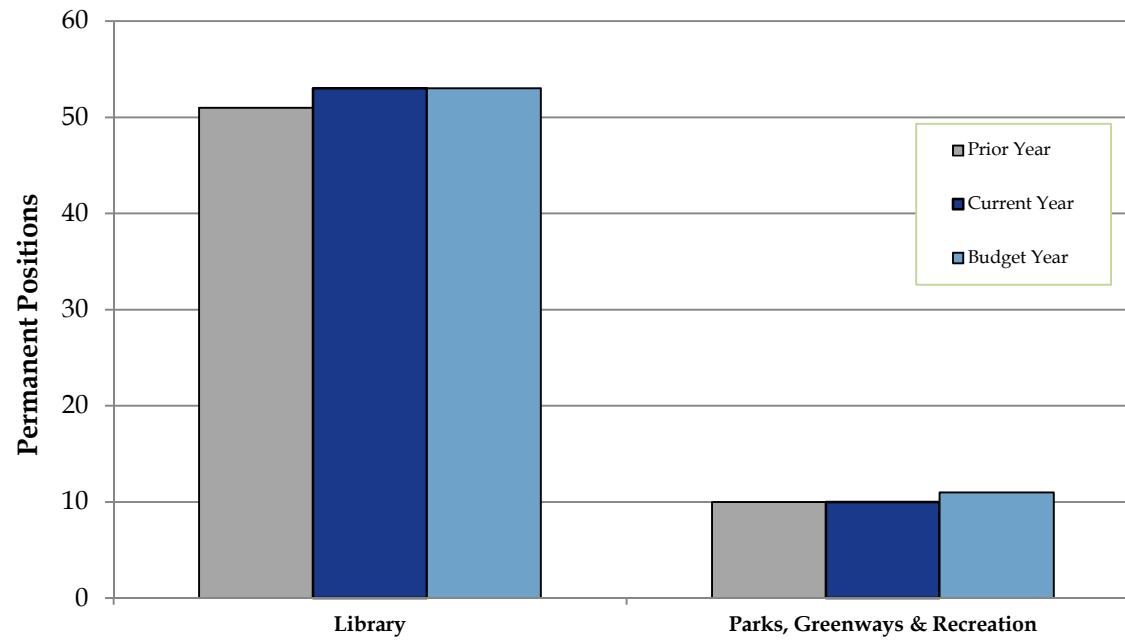




# Culture & Recreation

## Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	51	53	53	0%	
Parks, Greenways & Recreation	10	10	11	10%	One Planner position reduction, two Planner positions added during budget process
<b>Total Culture &amp; Recreation</b>	61	63	64	2%	



# Library

## Mission

The Library makes available the works of human knowledge, information and creative endeavor, in whatever format, to all citizens and thus promotes and fosters the free flow of information and ideas.

## Program Description

The library system's services include answering reference questions, in person and over the phone, providing books, cassettes, DVDs and videotapes, as well as being a center for free public programs to enlighten and delight, for both children and adults.

Library	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	3,646,151	4,009,954	3,827,417	4,100,594
Operating	1,283,365	1,502,511	1,344,415	1,518,408
<b>TOTAL:</b>	<b>4,929,516</b>	<b>5,512,465</b>	<b>5,171,832</b>	<b>5,619,002</b>
<b>Revenues:</b>				
Restricted	225,220	216,793	228,020	216,793
Sales & Services	234,889	227,500	230,026	227,500
County	4,469,407	5,068,172	4,713,786	5,174,709
<b>TOTAL:</b>	<b>4,929,516</b>	<b>5,512,465</b>	<b>5,171,832</b>	<b>5,619,002</b>

More specialized services include "Interlibrary Loan," and access to our NC Collection, containing many rare and interesting materials by or about our native son, Thomas Wolfe, and a huge collection of area photographs, historical postcards, books by local authors and genealogical materials.

## Performance Measures

Sustainability Plan Goal:



Equity in Access



Citizen Participation in Community Decisions

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Increase the number of active library users.					
<b>Objective</b>	Increase the percentage of County residents with active library cards.					
<b>Measure</b>	Percent of residents with active library cards.	<b>62%</b>	65%	<b>63%</b>	68%	<b>70%</b>
<b>Department Goal</b>	Increase public perception of the library as a community center and resource.					
<b>Objective</b>	Enhance promotion of the various library programs.					
<b>Measure</b>	Number of residents attending library programs.	<b>115,000</b>	115,465	<b>118,000</b>	133,000	<b>145,000</b>
<b>Department Goal</b>	<i>Enhance the electronic services offered by the library.</i>					
<b>Objective</b>	<i>Increase the use of electronic library resources in the library and from home</i>					
<b>Measure</b>	<i>Number of electronic books downloaded by residents</i>		148,361		156,681	<b>166,000</b>

# Parks, Greenways & Recreation

## Mission

To improve the quality of life within our community by providing high quality recreational facilities, opportunities for social interaction, and programming which encourages health and wellness through active lifestyles.

## Program Description

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.

<b>Parks, Greenways &amp; Recreation</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	855,642	900,548	932,395	1,038,488
Operating	440,210	528,844	501,475	529,213
Program Support	83,501	78,000	78,000	90,000
Contingency	0	0	0	450,000
<b>TOTAL:</b>	<b>1,379,353</b>	<b>1,507,392</b>	<b>1,511,870</b>	<b>2,107,701</b>
<b>Revenues:</b>				
Sales & Services	130,244	130,880	131,945	130,880
Miscellaneous	628	400	1,274	400
County	1,248,481	1,376,112	1,378,651	1,976,421
<b>TOTAL:</b>	<b>1,379,353</b>	<b>1,507,392</b>	<b>1,511,870</b>	<b>2,107,701</b>

## Performance Measures (see next page)

# Parks, Greenways & Recreation (continued)

## Performance Measures

Sustainability Plan Goals:



Accessible, Multi-Modal  
and Efficient Transportation  
Network



Healthy People



Equity in Access

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Participant feedback for programs, greenways, parks and facilities.					
<b>Objective</b>	Staff will offer programs that reflect citizen feedback.					
<b>Measure</b>	Number of citizens engaged via social media or participate in community planning sessions.	<b>1,500</b>	1,706	<b>1,500</b>	2,243	<b>1,500</b>
<b>Department Goal</b>	Offer community special events in partnership with agencies, businesses and volunteers.					
<b>Objective</b>	Special events are held that focus on recreation, education, greenways, wellness and cultural arts.					
<b>Measure</b>	Number of events held	<b>45</b>	47	<b>45</b>	62	<b>45</b>
<b>Department Goal</b>	Provide activities that promote recreation, wellness, exercise and safety.					
<b>Objective</b>	Offer programs for children, youth, adults and seniors.					
<b>Measure</b>	Numbers of participants	<b>8,500</b>	8,681	<b>8,500</b>	9,082	<b>8,500</b>
<b>Department Goal</b>	Enhance programs by encouraging collaboration through community partnerships.					
<b>Objective</b>	Offer collaborative opportunities for community partners including early childhood programs/educators.					
<b>Measure</b>	Number of opportunities provided.	<b>200</b>	234	<b>200</b>	213	<b>200</b>
<b>Department Goal</b>	Increase visibility of facilities to the public and access to information regarding facilities.					
<b>Objective</b>	Offer additional venues outside of County websites where park information is available to citizens.					
<b>Measure</b>	that information (look for directions, visit website, call, etc.).	<b>Not Reported</b>		<b>500</b>	33,340	<b>500</b>

## Other Culture & Recreation

Other funding in Culture & Recreation includes certain administrative expenses as well as funding for community agencies and nonprofits to provide services that support Buncombe County's Culture & Recreation function. Beginning in FY2016 administrative personnel and expenses have been merged with the appropriate Culture & Recreation department.

Buncombe County Commissioners approved \$752,075 in Culture and Recreation related Community Funding for FY2018. This funding will be used by various agencies and nonprofits to that provide cultural and recreational amenities and services to the community. Funding prior to FY2014 for this purpose was accounted for in the appropriate departmental budget as program support. The \$752,075 will be managed by the Buncombe County Service Foundation, a non-profit agency that serves as a component unit of Buncombe County. The Service Foundation manages performance contracts with each agency receiving County funds to ensure certain benchmarks and performance standards are met. Performance snapshots from the Service Foundation's FY2017 Performance Analysis Report can be viewed in Appendix F.

<b>Other Culture &amp; Recreation</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Operating	0	3,000	3,000	0
Program Support	1,063,275	1,016,275	1,016,275	752,075
<b>TOTAL:</b>	<b>1,063,275</b>	<b>1,019,275</b>	<b>1,019,275</b>	<b>752,075</b>
<b>Revenues:</b>				
County	1,063,275	1,019,275	1,019,275	752,075
<b>TOTAL:</b>	<b>1,063,275</b>	<b>1,019,275</b>	<b>1,019,275</b>	<b>752,075</b>

# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

## Volunteer Fire Departments Fund

The County's Board of Commissioners serves as the tax levying body for twenty special fire protection districts. Taxes levied and collected on behalf of these districts are distributed under contract to volunteer fire departments serving the respective districts.

## Transportation Fund

This fund was established to account for intergovernmental revenues received to operate Mountain Mobility van service which provides transportation to the senior citizens, persons with disabilities, children and the general public of Buncombe County.

## Emergency Telephone System Fund

This fund was established in accordance with North Carolina law to account for the accumulation of telephone surcharges to be used for emergency telephone systems.

## Occupancy Tax Fund

This fund was established to account for the revenues from the room occupancy tax to fund the development and implementation of strategies designed to promote tourism in Buncombe County. Occupancy taxes net of a collection fee are transferred to the component unit, Tourism Development Authority, to achieve this purpose.

## Register of Deeds Automation Fund

The Automation Fund receives most of its revenue from permits and fees and appropriated fund balance. This fund is used to budget for capital expenditures that help to automate all documents that the Register of Deeds keeps records of so that the citizens will have easier access to these forms and records.

## Sheriff Federal Forfeiture Fund & BCAT Federal Forfeiture Fund

The Sheriff Federal Forfeiture Fund and Buncombe County Anti-Crime Task Force (BCAT) Federal Forfeiture Fund account for monies received from the federal government's asset forfeiture program. Federal law authorizes the Attorney General to share federally forfeited property with participating state and local law enforcement agencies. Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture. These proceeds must be used for law enforcement purposes.

## Sheriff State Forfeiture Fund & BCAT State Forfeiture Fund

The Sheriff State Forfeiture Fund and Buncombe County Anti-Crime Task Force (BCAT) State Forfeiture Fund account for the unauthorized substances tax received from state and for proceeds from State Judicial Forfeitures. The unauthorized substances tax is an excise tax on controlled substances. Seventy-five percent of the tax collected is returned to the law enforcement agency whose investigation led to the assessment.

## PDF Woodfin Downtown Fund

This fund accounts for a portion of County and Town of Woodfin ad valorem tax revenues pledged to meet the debt service requirements related to the Woodfin Downtown Project.

## Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$22,139,989 in revenue for the fund for FY2018.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$6,044,049 in sales tax for the districts in FY2018.

The total revenues and expenditures for the Fire Districts Fund are projected to increase from the FY2017 budget by 12.09% to 28,184,038. All expenditures are used to fund volunteer fire departments in twenty special fire protection districts throughout the County.

Fire Districts	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Operating	43,776	0	48,247	0
Contingency	0	2,700,000	0	2,700,000
Program Support	22,462,197	22,444,016	23,264,862	25,484,038
<b>TOTAL:</b>	<b>22,505,973</b>	<b>25,144,016</b>	<b>23,313,109</b>	<b>28,184,038</b>
<b>Revenues:</b>				
Ad Valorem	17,084,723	19,432,329	17,546,910	22,139,989
Sales Tax	5,416,378	5,711,687	5,766,198	6,044,049
<b>TOTAL:</b>	<b>22,501,101</b>	<b>25,144,016</b>	<b>23,313,108</b>	<b>28,184,038</b>

## Emergency Telephone System Fund

The Emergency Telephone System Fund is budgeted at \$1,627,500. The NC 911 Board approved a new 911 funding method effective FY2012. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.

Emergency Telephone System	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	228,263	0	214,041	0
Operating	608,525	692,500	565,898	1,072,500
Capital	709,302	1,410,000	0	555,000
<b>TOTAL:</b>	<b>1,546,090</b>	<b>2,102,500</b>	<b>779,939</b>	<b>1,627,500</b>
<b>Revenues:</b>				
Restricted	875,308	930,578	930,578	998,463
Investments	3,442	10,000	10,586	10,000
Transfers	10,325	0	0	0
Fund Balance	0	1,161,922	0	619,037
<b>TOTAL:</b>	<b>889,075</b>	<b>2,102,500</b>	<b>941,164</b>	<b>1,627,500</b>

# Transportation

In FY2012 Transportation operations transitioned to an outside agency. Transportation is now administered and operated through contracts between Buncombe County, the Land of Sky Regional Council and McDonald Transit Associates, Inc.

Restricted revenue for this fund comes from various federal, local, and state agencies, including the North Carolina Department of Transportation. Restricted funding for FY2018 provides \$2,944,594 or 63.8% of total revenue for this fund. The County funded portion for FY2018 is \$1,641,248. Other revenue sources include vehicle advertising and contributions/donations.

## Performance Measures

Sustainability Plan Goals:



Equity in Access



Accessible, Multi-Modal and Efficient Transportation Network

Transportation	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	33,033	0	34,669	14,800
Operating	3,406,907	3,792,493	3,325,043	3,971,551
Capital	567,820	812,792	799,225	629,491
Transfers	53,343	112,099	112,099	0
<b>TOTAL:</b>	<b>4,061,103</b>	<b>4,717,384</b>	<b>4,271,036</b>	<b>4,615,842</b>
<b>Revenues:</b>				
Restricted	2,735,608	3,017,182	2,888,097	2,944,594
Miscellaneous	16,040	30,000	43,962	30,000
Transfers	1,353,207	1,626,448	1,297,256	1,641,248
Fund Balance	0	43,754	0	0
<b>TOTAL:</b>	<b>4,104,855</b>	<b>4,717,384</b>	<b>4,229,315</b>	<b>4,615,842</b>

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Provide high quality, cost-effective, fair and equitable service through process improvement, efficient use of resources, contracted services, materials and equipment.					
<b>Objective</b>	Enhance quality of service and customer satisfaction by providing a minimum of 95% of passenger trips on time.					
<b>Measure</b>	Percent of passengers dropped off and picked up within +/- 15 minutes of their scheduled time.	<b>95.00%</b>	92.08%	<b>95.00%</b>	94.01%	<b>95.00%</b>
<b>Department Goal</b>	Address the current and changing needs of individuals by making efficient use of available resources.					
<b>Objective</b>	Improve productivity and lower costs associated with providing transportation services by improving route efficiency and increasing the coordination of paratransit trips, achieving a system-wide average of at least 2.34 revenue trips per revenue hour.					
<b>Measure</b>	Number of revenue trips per hour of revenue service.	<b>2.35</b>	2.51	<b>2.35</b>	2.57	<b>2.35</b>
<b>Department Goal</b>	Assure high quality service by improving employee retention, education, and training.					
<b>Objective</b>	Ensure the safety of passengers, staff and the public by reducing driver turn-over and maintaining a high level of staff training, observation and re-certifications.					
<b>Measure</b>	Percentage of drivers meeting or exceeding requirements for evaluations, initial training, retraining, and recertifications.	<b>100%</b>	100%	<b>100%</b>	100%	<b>100%</b>



## Occupancy Tax

Revenues for the Occupancy Tax Fund are generated from the taxes collected by lodging facilities within the County. The projected amount for the FY2018 budget is \$22,514,005. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

<b>Occupancy Tax</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Operating	0	315,933	315,933	337,710
Program Support	0	22,198,072	20,727,883	22,176,295
Transfers	16,226,135	0	0	0
<b>TOTAL:</b>	<b>16,226,135</b>	<b>22,514,005</b>	<b>21,043,816</b>	<b>22,514,005</b>
<b>Revenues:</b>				
Other Taxes	16,226,135	22,514,005	21,043,724	22,514,005
<b>TOTAL:</b>	<b>16,226,135</b>	<b>22,514,005</b>	<b>21,043,724</b>	<b>22,514,005</b>

## Register of Deeds Automation Fund

The FY2018 budget for this fund is \$283,230. This is consistent with FY2017 funding. These funds will be used for record automation projects and related automation costs.

<b>ROD Automation</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	343	12,918	0	12,918
Operating	4,318	74,262	11,025	74,262
Capital	0	0	0	0
Transfers	129,050	196,050	196,050	196,050
<b>TOTAL:</b>	<b>133,711</b>	<b>283,230</b>	<b>207,075</b>	<b>283,230</b>
<b>Revenues:</b>				
Permits & Fees	148,211	151,695	155,439	151,695
Investments	538	3,305	1,228	3,305
Appropriated Fund Balance	0	128,230	0	128,230
<b>TOTAL:</b>	<b>148,749</b>	<b>283,230</b>	<b>156,667</b>	<b>283,230</b>

## Sheriff & Buncombe County Anti-Crime Task Force (BCAT) Forfeiture Funds

The County currently maintains four forfeiture funds: Sheriff Federal Forfeiture, BCAT Federal Forfeiture, Sheriff State Forfeiture, and BCAT State Forfeiture Fund.

Due to the unpredictable nature of forfeiture revenues, available fund balance or revenue estimates are appropriated at the beginning of the budget year. Budget amendments are completed throughout the year to budget federal and state revenue as it is received.

### Federal Forfeitures

The Sheriff & BCAT Federal Forfeiture Funds account for monies received under federal asset forfeiture programs. These proceeds must be used for law enforcement purposes. Permissible uses of forfeiture funds are: to support law enforcement investigations; law enforcement training; detention facility costs; law enforcement equipment; law enforcement travel and transportation; law enforcement awards and memorials; drug and gang education and awareness programs; matching funds for law enforcement grants; asset accounting and tracking; language assistance services; and to support community based programs.

Sheriff Federal Forfeitures	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Operating	38,205	166,993	17,742	39,073
Capital	85,150	0	0	0
<b>TOTAL:</b>	<b>123,355</b>	<b>166,993</b>	<b>17,742</b>	<b>39,073</b>
<b>Revenues:</b>				
Restricted	9,729	141,138	141,075	39,073
Investments	133	0	283	0
Fund Balance	0	25,855	0	0
<b>TOTAL:</b>	<b>9,862</b>	<b>166,993</b>	<b>141,358</b>	<b>39,073</b>

BCAT Federal Forfeitures	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Operating	7,710	215,966	45,281	226,055
Capital	16,084	0	0	0
<b>TOTAL:</b>	<b>23,794</b>	<b>215,966</b>	<b>45,281</b>	<b>226,055</b>
<b>Revenues:</b>				
Restricted	78,810	23,401	11,987	226,055
Investments	215	0	1,029	0
Fund Balance	0	192,565	0	0
<b>TOTAL:</b>	<b>79,025</b>	<b>215,966</b>	<b>13,016</b>	<b>226,055</b>

# Sheriff & Buncombe County Anti-Crime Task Force (BCAT) Forfeiture Funds (continued)

## State Forfeitures

The Sheriff & BCAT State Forfeiture Funds account for proceeds from the state unauthorized substances tax and from state judicial forfeitures. These proceeds are to be used for law enforcement purposes and are designed to be used to enhance the ability of law enforcement agencies to deter and investigate crimes, especially drug offenses.

<b>Sheriff State Forfeitures</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Operating	61,130	135,265	82,669	72,441
Capital		60,000	53,449	
<b>TOTAL:</b>	<b>61,130</b>	<b>195,265</b>	<b>136,118</b>	<b>72,441</b>
<b>Revenues:</b>				
Restricted	117,428	56,895	123,842	72,441
Investments	171	0	640	0
Fund Balance	0	138,370	0	0
<b>TOTAL:</b>	<b>117,599</b>	<b>195,265</b>	<b>124,482</b>	<b>72,441</b>

<b>BCAT State Forfeitures</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Operating	24,537	112,127	13,362	50,000
Capital	0	0	0	0
<b>TOTAL:</b>	<b>24,537</b>	<b>112,127</b>	<b>13,362</b>	<b>50,000</b>
<b>Revenues:</b>				
Restricted	0	0	0	50,000
Investments	193	0	522	0
Fund Balance	0	112,127	0	0
<b>TOTAL:</b>	<b>193</b>	<b>112,127</b>	<b>522</b>	<b>50,000</b>

## PDF Woodfin Downtown Fund

This fund accounts for ad valorem tax revenues 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. The FY2018 budget for this Fund is \$574,950 for debt principal and interest payments.

<b>PDF Woodfin Downtown</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget*</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Debt Service	561,448	576,950	564,569	574,950
<b>TOTAL:</b>	<b>561,448</b>	<b>576,950</b>	<b>564,569</b>	<b>574,950</b>
<b>Revenues:</b>				
Ad Valorem	331,716	576,950	432,186	574,950
Unrestricted	368,130	0	0	0
<b>TOTAL:</b>	<b>699,846</b>	<b>576,950</b>	<b>432,186</b>	<b>574,950</b>

# ENTERPRISE FUNDS

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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 board is that the costs (expenses, including depreciation) for providing services to the general public be recovered primarily through user charges; where the governing body has decided that the periodic determination of net income is appropriate for accountability purposes.

## Solid Waste Disposal Fund

This fund is used to account for the landfill and transfer station activities.

## Inmate Commissary/Welfare Fund

This fund is used to account for Commissary revenues and expenditures at the County Detention Center.

# Solid Waste Disposal Fund

## Mission

To protect the health and safety of all citizens by disposing of all waste generated in Buncombe County in the most efficient, cost effective, and environmentally sound manner possible.

## Program Description

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

<b>Solid Waste</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	1,525,662	1,826,557	1,638,613	2,023,425
Operating	3,416,784	4,345,928	4,648,304	4,369,715
Capital	700,157	29,488	27,558	0
Debt Service	331,602	337,300	332,414	870,700
Transfers	0	8,329,984	8,200,000	0
<b>TOTAL:</b>	<b>5,974,205</b>	<b>14,869,257</b>	<b>14,846,889</b>	<b>7,263,840</b>
<b>Revenues:</b>				
Other Taxes	418,726	257,487	441,397	390,000
Restricted	24,192	10,000	18,904	18,000
Sales & Services	7,318,119	6,239,800	8,213,936	6,815,840
Investments	45,877	40,000	138,040	40,000
Other Financing Sources	0	0	0	0
Miscellaneous	6,290	0	4,509	0
Fund Balance	0	8,321,970	0	0
<b>TOTAL:</b>	<b>7,813,204</b>	<b>14,869,257</b>	<b>8,816,786</b>	<b>7,263,840</b>

<b>Budgeted Permanent Positions</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>% Change</b>
	22	24	24	-

Performance Measures (see next page)

# Solid Waste Disposal Fund (continued)

## Performance Measures

Sustainability Plan Goal:  Pollution and Waste Prevention

		FY2016		FY2017		FY2018
		Target	Actual	Target	Actual	Target
<b>Department Goal</b>	Develop goals to keep costs down & maintain sufficient funds in Solid Waste fund.					
<b>Objective</b>	Closely monitor past due accounts to maintain a high collection rate.					
<b>Measure</b>	Collection rate for past due accounts.	87%	98%	90%	100%	90%
<b>Department Goal</b>	Decrease number and size of illegal dumps in Buncombe County.					
<b>Objective</b>	Increase public awareness of ordinance and complaint procedure.					
<b>Measure</b>	Percent of illegal dump cases resolved with no warrant issued.	99%	99%	99%	99%	99%
<b>Department Goal</b>	Increase the number of pounds of material recycled.					
<b>Objective</b>	Increase residential curbside recycling participation throughout the County.					
<b>Measure</b>	Tons of recycled commodities collected curbside (cardboard, mixed paper, newspaper, plastic, aluminum)	4,500	4,789	4,500	5,979	4,500
<b>Department Goal</b>	Decrease the amount of items that are recyclable and/or banned by the state from entering the waste stream.					
<b>Objective</b>	Educate public about recycling through media such as website, government channel, brochures, newspapers, and quarterly newsletters.					
<b>Measure</b>	Recycled tons of electronics and HHW in Buncombe County.	200	232	200	220	200

# Inmate Commissary Fund

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

<b>Inmate Commissary</b>	<b>2015/16 Actual</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated</b>	<b>2017/18 Adopted Budget</b>
<b>Expenditures:</b>				
Personnel	114,009	118,515	122,091	136,228
Operating	191,632	314,107	259,876	341,107
Capital	0	27,000	25,894	0
Contingency	0	50,817	0	50,817
<b>TOTAL:</b>	<b>305,641</b>	<b>510,439</b>	<b>407,861</b>	<b>528,152</b>
<b>Revenues:</b>				
Sales & Services	343,402	341,000	477,203	358,713
Investments	977	0	3,472	0
Fund Balance	0	169,439	0	169,439
<b>TOTAL:</b>	<b>344,379</b>	<b>510,439</b>	<b>480,675</b>	<b>528,152</b>

<b>Budgeted Permanent Positions</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>% Change</b>
	1	2	2	-



# INTERNAL SERVICE FUND

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.

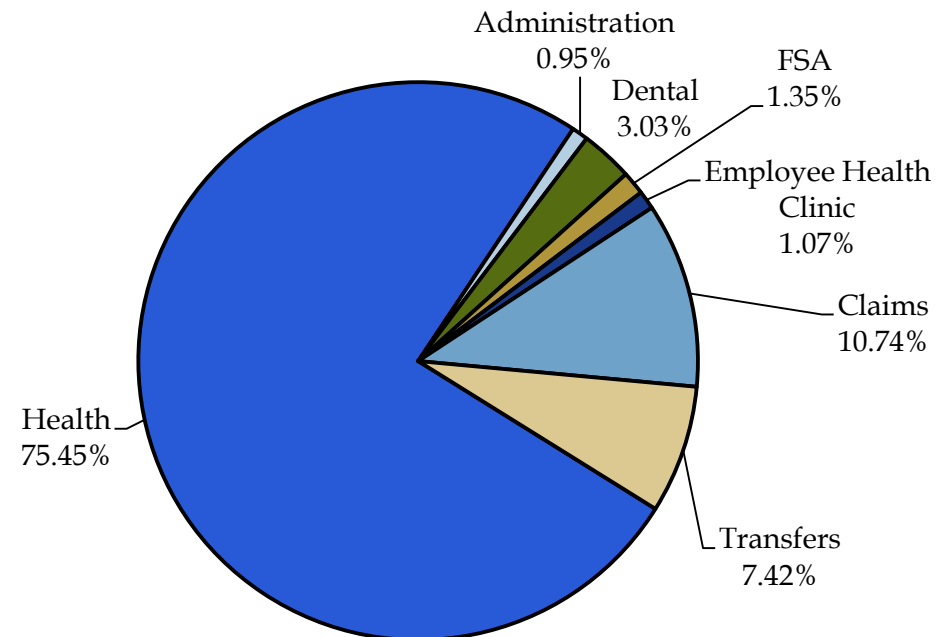
The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2018 it is anticipated that the Internal Service Fund will receive \$35,081,211 from charges.

With mandated changes related to the Affordable Care Act impacting health insurance costs, the County continues to look for ways to manage expenses while continuing to offer employees valuable health and wellness programs and services. Increases in departmental charges were implemented in FY2017, and future liabilities reduced with changes in retiree eligibility.

Internal Service Fund	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
<b>Expenditures:</b>				
Personnel	417,843	673,971	716,567	643,183
Operating	36,438,718	32,400,119	29,564,576	33,138,049
Transfers	0	0	0	2,707,108
<b>TOTAL:</b>	<b>36,856,561</b>	<b>33,074,090</b>	<b>30,281,143</b>	<b>36,488,340</b>
<b>Revenues:</b>				
Sales & Services	28,602,639	33,074,090	31,954,345	35,081,211
Investments	-661	0	0	0
Fund Balance	0	0	0	1,407,129
Transfers	9,165,000	0	0	0
<b>TOTAL:</b>	<b>37,766,978</b>	<b>33,074,090</b>	<b>31,954,345</b>	<b>36,488,340</b>

Budgeted Permanent Positions	2016	2017	2018	% Change
	7	6	6	-

Expenditure Appropriations by Type  
FY 2017 - 2018



# DEBT SERVICE

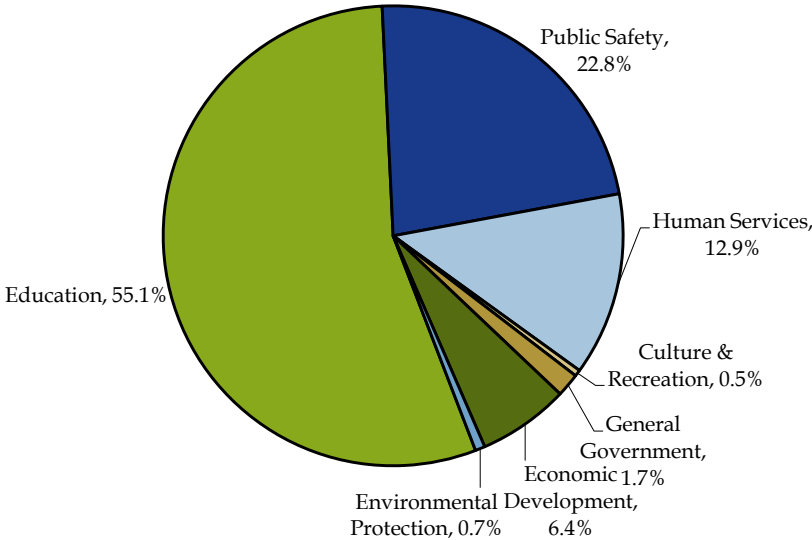
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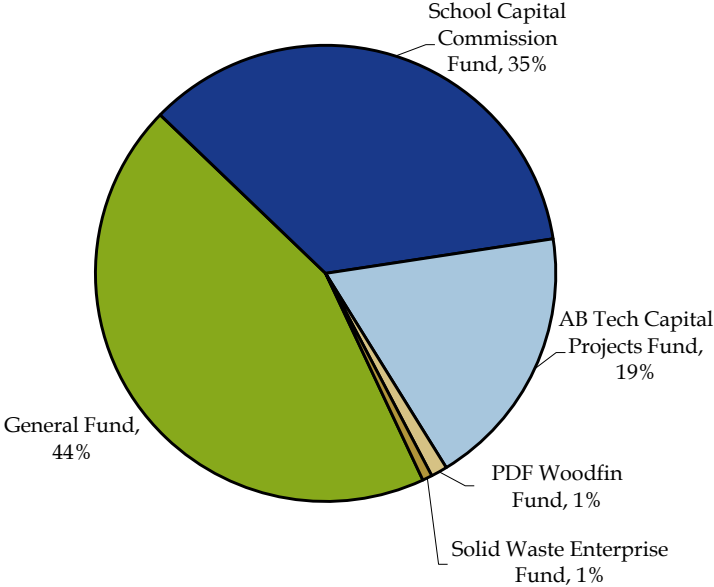
# Debt Service Overview

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 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 FY2018 debt service requirements by fund and function, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP).

Principal & Interest By Function  
FY2018



Principal & Interest By Fund  
FY2018



## Debt Service Schedule By Function FY2018

Purpose Debt Issuance	Debt Type	Original Issue	Principal		FY 2018 Debt Service Requirement		
			Outstanding 7/1/2017		Principal	Interest	Total
<b>Education</b>							
GO 2009B	General Obligation	\$ 5,685,000	\$ 2,771,000	\$ 474,000	\$ 13,020	\$ 487,020	
GO 2012	General Obligation	32,500,000	21,600,000	2,400,000	346,800	2,746,800	
LOBS 2010A	Installment	2,777,593	1,126,909	225,295	53,616	278,911	
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126	130,126	
LOBS 2010C	Installment	3,800,000	2,005,000	260,000	237,150	497,150	
LOBS 2012A	Installment	12,440,754	9,330,940	640,025	449,183	1,089,208	
LOBS 2014A	Installment	137,931,054	125,151,054	9,285,227	6,257,553	15,542,780	
LOBS 2015	Installment	60,485,345	54,155,531	3,308,001	2,674,725	5,982,726	
<b>Total Education</b>		<b>\$ 257,576,575</b>	<b>\$ 218,097,263</b>	<b>\$ 16,592,548</b>	<b>\$ 10,162,173</b>	<b>\$ 26,754,721</b>	
<b>Public Safety</b>							
LOBS 2010A	Installment	\$ 21,542,802	\$ 8,740,222	\$ 1,747,358	\$ 415,835	\$ 2,163,193	
LOBS 2010B	Installment	13,441,974	13,441,974	-	893,871	893,871	
LOBS 2012A	Installment	59,108,880	45,931,310	3,958,969	2,217,138	6,176,107	
LOBS 2014A	Installment	2,210,000	1,870,000	110,000	93,500	203,500	
LOBS 2015	Installment	14,241,246	13,271,976	1,004,064	653,377	1,657,441	
<b>Total Public Safety</b>		<b>\$ 110,544,902</b>	<b>\$ 83,255,483</b>	<b>\$ 6,820,391</b>	<b>\$ 4,273,721</b>	<b>\$ 11,094,112</b>	
<b>Human Services</b>							
COPS 2009A	Installment	\$ 2,442,953	\$ 1,168,325	\$ 98,204	\$ 50,135	\$ 148,339	
LOBS 2010A	Installment	7,179,605	2,912,870	582,347	138,587	720,934	
LOBS 2010B	Installment	5,021,197	5,021,197	-	333,903	333,903	
LOBS 2015	Installment	47,179,305	46,827,167	2,749,634	2,311,123	5,060,757	
<b>Total Human Services</b>		<b>\$ 61,823,060</b>	<b>\$ 55,929,558</b>	<b>\$ 3,430,185</b>	<b>\$ 2,833,748</b>	<b>\$ 6,263,933</b>	
<b>Culture &amp; Recreation</b>							
COPS 2009A	Installment	\$ 2,948,676	\$ 1,410,183	\$ 118,534	\$ 60,513	\$ 179,047	
LOBS 2012A	Installment	295,366	202,749	31,006	9,729	40,735	
<b>Total Culture &amp; Recreation</b>		<b>\$ 3,244,042</b>	<b>\$ 1,612,933</b>	<b>\$ 149,540</b>	<b>\$ 70,242</b>	<b>\$ 219,782</b>	
<b>General Government</b>							
COPS 2009A	Installment	\$ 2,604,664	\$ 1,245,662	\$ 104,705	\$ 53,453	\$ 158,158	
LOBS 2015	Installment	4,729,105	3,985,325	448,302	197,776	646,078	
<b>Total General Government</b>		<b>\$ 7,333,769</b>	<b>\$ 5,230,987</b>	<b>\$ 553,007</b>	<b>\$ 251,229</b>	<b>\$ 804,236</b>	
<b>Economic Development</b>							
COPS 2009A	Installment	\$ 4,068,707	\$ 1,945,830	\$ 163,558	\$ 83,499	\$ 247,056	
LOBS 2014A	Installment	11,448,946	11,338,946	74,773	528,147	602,920	
LOBS 2014B	Installment	28,725,000	25,390,000	1,135,000	1,027,985	2,162,985	
CTS 2014	Revolving Loan	1,964,204	1,865,993	101,568	-	101,568	
<b>Total Economic Development</b>		<b>\$ 46,206,858</b>	<b>\$ 40,540,769</b>	<b>\$ 1,474,899</b>	<b>\$ 1,639,631</b>	<b>\$ 3,114,530</b>	
<b>Business-Type Activities</b>							
ARRA 2012	Installment	\$ 1,500,000	\$ 1,050,000	\$ 75,000	\$ -	\$ 75,000	
LOBS 2012A	Installment	1,985,000	1,110,000	205,000	52,700	257,700	
<b>Total Environmental Protection</b>		<b>\$ 3,485,000</b>	<b>\$ 2,160,000</b>	<b>\$ 280,000</b>	<b>\$ 52,700</b>	<b>\$ 332,700</b>	
<b>TOTAL DEBT SERVICE</b>		<b>\$ 490,214,205</b>	<b>\$ 406,826,993</b>	<b>\$ 29,300,569</b>	<b>\$ 19,283,444</b>	<b>\$ 48,584,013</b>	

### Debt Service Schedule By Fund FY2018

Fund Debt Issuance	Debt Type	Original Issue	Principal		FY 2018 Debt Service Requirement		
			Outstanding 7/1/2017		Principal	Interest	Total
<b>General Fund</b>							
COPS 2009A	Installment	\$ 12,065,000	\$ 5,770,000	\$ 485,000	\$ 247,600	\$ 732,600	
LOBS 2010A	Installment	28,722,407	11,653,092	2,329,705	554,422	2,884,127	
LOBS 2010B	Installment	18,463,171	18,463,171	-	1,227,774	1,227,774	
LOBS 2012A	Installment	59,404,246	46,134,060	3,989,975	2,226,867	6,216,842	
LOBS 2014A	Installment	2,373,946	2,033,946	144,773	101,697	246,470	
LOBS 2014B	Installment	28,725,000	25,390,000	1,135,000	1,027,985	2,162,985	
CTS 2014	Revolving Loan	1,964,204	1,865,993	101,568	-	101,568	
LOBS 2015	Installment	72,476,280	69,178,218	4,482,001	3,410,126	7,892,127	
<b>Total General Fund</b>		<b>\$ 224,194,255</b>	<b>\$ 180,488,480</b>	<b>\$ 12,668,022</b>	<b>\$ 8,796,471</b>	<b>\$ 21,464,493</b>	
<b>School Capital Commission Fund</b>							
GO 2009B	General Obligation	\$ 5,685,000	\$ 2,771,000	\$ 474,000	\$ 13,020	\$ 487,020	
GO 2012	General Obligation	31,432,928	20,890,807	2,321,201	335,414	2,656,615	
LOBS 2010C	Installment	3,800,000	2,005,000	260,000	237,150	497,150	
LOBS 2014A	Installment	69,617,359	63,497,359	5,520,862	3,174,868	8,695,730	
LOBS 2015	Installment	47,897,039	43,434,674	2,686,698	2,145,874	4,832,572	
<b>Total School Capital Commission Fund</b>		<b>\$ 158,432,325</b>	<b>\$ 132,598,841</b>	<b>\$ 11,262,761</b>	<b>\$ 5,906,326</b>	<b>\$ 17,169,087</b>	
<b>AB Tech Capital Projects Fund</b>							
LOBS 2010A	Installment	\$ 2,777,593	\$ 1,126,909	\$ 225,295	\$ 53,616	\$ 278,911	
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126	130,126	
GO 2012	General Obligation	1,067,073	709,193	78,799	11,386	90,186	
LOBS 2012A	Installment	12,440,754	9,330,940	640,025	449,183	1,089,208	
LOBS 2014A	Installment	68,313,694	61,653,694	3,764,365	3,082,685	6,847,050	
LOBS 2015	Installment	6,261,681	5,627,106	341,303	281,001	622,304	
<b>Total AB Tech Capital Projects Fund</b>		<b>\$ 92,817,623</b>	<b>\$ 80,404,672</b>	<b>\$ 5,049,787</b>	<b>\$ 4,007,998</b>	<b>\$ 9,057,785</b>	
<b>PDF Woodfin Downtown Fund</b>							
LOBS 2014A	Installment	\$ 11,285,000	\$ 11,175,000	\$ 40,000	\$ 519,950	\$ 559,950	
<b>Total PDF Woodfin Downtown Fund</b>		<b>\$ 11,285,000</b>	<b>\$ 11,175,000</b>	<b>\$ 40,000</b>	<b>\$ 519,950</b>	<b>\$ 559,950</b>	
<b>Solid Waste Enterprise Fund</b>							
ARRA 2012	Installment	\$ 1,500,000	\$ 1,050,000	\$ 75,000	\$ -	\$ 75,000	
LOBS 2012A	Installment	1,985,000	1,110,000	205,000	52,700	257,700	
<b>Total Solid Waste Enterprise Fund</b>		<b>\$ 3,485,000</b>	<b>\$ 2,160,000</b>	<b>\$ 280,000</b>	<b>\$ 52,700</b>	<b>\$ 332,700</b>	
<b>TOTAL DEBT SERVICE</b>		<b>\$ 490,214,204</b>	<b>\$ 406,826,993</b>	<b>\$ 29,300,570</b>	<b>\$ 19,283,445</b>	<b>\$ 48,584,015</b>	

**Debt Service Schedule  
General Fund By Function FY2018**

Purpose		Original Issue	Principal Outstanding 7/1/2017	FY 2018 Debt Service Requirement		
				Principal	Interest	Total
<b>Debt Issuance</b>						
<b>Education</b>						
LOBS 2015	Installment	6,368,838	5,101,389	280,000	247,850	527,850
<b>Total Education</b>		<b>\$ 6,368,838</b>	<b>\$ 5,101,389</b>	<b>\$ 280,000</b>	<b>\$ 247,850</b>	<b>\$ 527,850</b>
<b>Public Safety</b>						
LOBS 2010A	Installment	\$ 21,542,802	\$ 8,740,222	\$ 1,747,358	\$ 415,835	\$ 2,163,193
LOBS 2010B	Installment	13,441,974	13,441,974	-	893,871	893,871
LOBS 2012A	Installment	59,108,880	45,931,310	3,958,969	2,217,138	6,176,107
LOBS 2014A	Installment	2,210,000	1,870,000	110,000	93,500	203,500
LOBS 2015	Installment	14,199,032	13,271,976	1,004,064	653,377	1,657,441
<b>Total Public Safety</b>		<b>\$ 110,502,688</b>	<b>\$ 83,255,483</b>	<b>\$ 6,820,391</b>	<b>\$ 4,273,721</b>	<b>\$ 11,094,112</b>
<b>Human Services</b>						
COPS 2009A	Installment	\$ 2,442,953	\$ 1,168,325	\$ 98,204	\$ 50,135	\$ 148,339
LOBS 2010A	Installment	7,179,605	2,912,870	582,347	138,587	720,934
LOBS 2010B	Installment	5,021,197	5,021,197	-	333,903	333,903
LOBS 2015	Installment	47,179,305	46,827,167	2,749,634	2,311,123	5,060,757
<b>Total Human Services</b>		<b>\$ 61,823,060</b>	<b>\$ 55,929,558</b>	<b>\$ 3,430,185</b>	<b>\$ 2,833,748</b>	<b>\$ 6,263,933</b>
<b>Culture &amp; Recreation</b>						
COPS 2009A	Installment	\$ 2,948,676	\$ 1,410,183	\$ 118,534	\$ 60,513	\$ 179,047
LOBS 2012A	Installment	295,366	202,749	31,006	9,729	40,735
<b>Total Culture &amp; Recreation</b>		<b>\$ 3,244,042</b>	<b>\$ 1,612,933</b>	<b>\$ 149,540</b>	<b>\$ 70,242</b>	<b>\$ 219,782</b>
<b>General Government</b>						
COPS 2009A	Installment	\$ 2,604,664	\$ 1,245,662	\$ 104,705	\$ 53,453	\$ 158,158
LOBS 2015	Installment	4,729,105	3,985,325	448,302	197,776	646,078
<b>Total General Government</b>		<b>\$ 7,333,769</b>	<b>\$ 5,230,987</b>	<b>\$ 553,007</b>	<b>\$ 251,229</b>	<b>\$ 804,236</b>
<b>Economic Development</b>						
COPS 2009A	Installment	\$ 4,068,707	\$ 1,945,830	\$ 163,558	\$ 83,499	\$ 247,056
CTS 2014	Revolving Loan	1,964,204	1,865,993	101,568	-	101,568
LOBS 2014A	Installment	163,946	163,946	34,773	8,197	42,970
LOBS 2014B	Installment	28,725,000	25,390,000	1,135,000	1,027,985	2,162,985
<b>Total Economic Development</b>		<b>\$ 34,921,858</b>	<b>\$ 29,365,769</b>	<b>\$ 1,434,899</b>	<b>\$ 1,119,681</b>	<b>\$ 2,554,580</b>
<b>TOTAL GENERAL FUND DEBT SERVICE</b>		<b>\$ 224,194,255</b>	<b>\$ 180,496,118</b>	<b>\$ 12,668,022</b>	<b>\$ 8,796,471</b>	<b>\$ 21,464,493</b>

**Buncombe County  
General Fund Debt Service Projections  
FY 2018 - 2022**

	FY2018	FY2019	FY 2020	FY 2021	FY2022
<b>Current Debt Service:</b>					
Principal	15,085,375	13,994,742	13,997,831	13,189,592	13,132,078
Interest	8,796,471	8,250,551	7,683,400	7,124,769	6,564,325
Charges	50,000	50,000	50,000	50,000	50,000
<b>Total Current Debt Service*</b>	<b>23,931,846</b>	<b>22,295,293</b>	<b>21,731,230</b>	<b>20,364,361</b>	<b>19,746,402</b>
<b>Capital Improvement Projects (CIP):</b>					
<i>FY2018:</i>					
Courthouse Exterior Repair	171,446	171,446	171,446	171,446	171,446
Detention Center A Cooling Tower Replacement	28,793	28,793	28,793	28,793	28,793
Carbon Reduction Measures	22,182	22,182	22,182	22,182	22,182
<i>FY 2019:</i>					
Allport Roof Replacement		16,450	16,450	16,450	16,450
Chiller Replacement - 35 Woodfin \$210K, Courthouse \$72K		34,492	34,492	34,492	34,492
Leicester Patrol Office Renovation		74,080	74,080	74,080	74,080
Detention Center Exterior Repair & Cleaning		201,057	201,057	201,057	201,057
East Asheville Library Renovation		329,002	329,002	329,002	329,002
<i>FY 2020:</i>					
Enka Library renovations			38,018	38,018	38,018
IT - Radio System Updates			445,306	445,306	445,306
IT - Document Management System Replacement			333,980	333,980	333,980
<i>FY 2021:</i>					
IT - Security/ Access Control				229,834	229,834
<i>FY 2022:</i>					
IT - Phone System Replacement					504,309
IT - Audio Visual (Justice Resource)					149,623
<b>Total Debt Service with CIP</b>	<b>24,154,267</b>	<b>23,172,795</b>	<b>23,426,036</b>	<b>22,289,001</b>	<b>22,324,974</b>
<b>Debt Service Adjustments:</b>					
BAB Subsidy Payments	(400,500)	(400,500)	(400,500)	(400,500)	(400,500)
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)	(2,120,349)
<b>Adjusted Debt Service (Net Debt) with CIP</b>	<b>22,033,918</b>	<b>21,052,446</b>	<b>21,305,687</b>	<b>20,168,652</b>	<b>20,204,625</b>

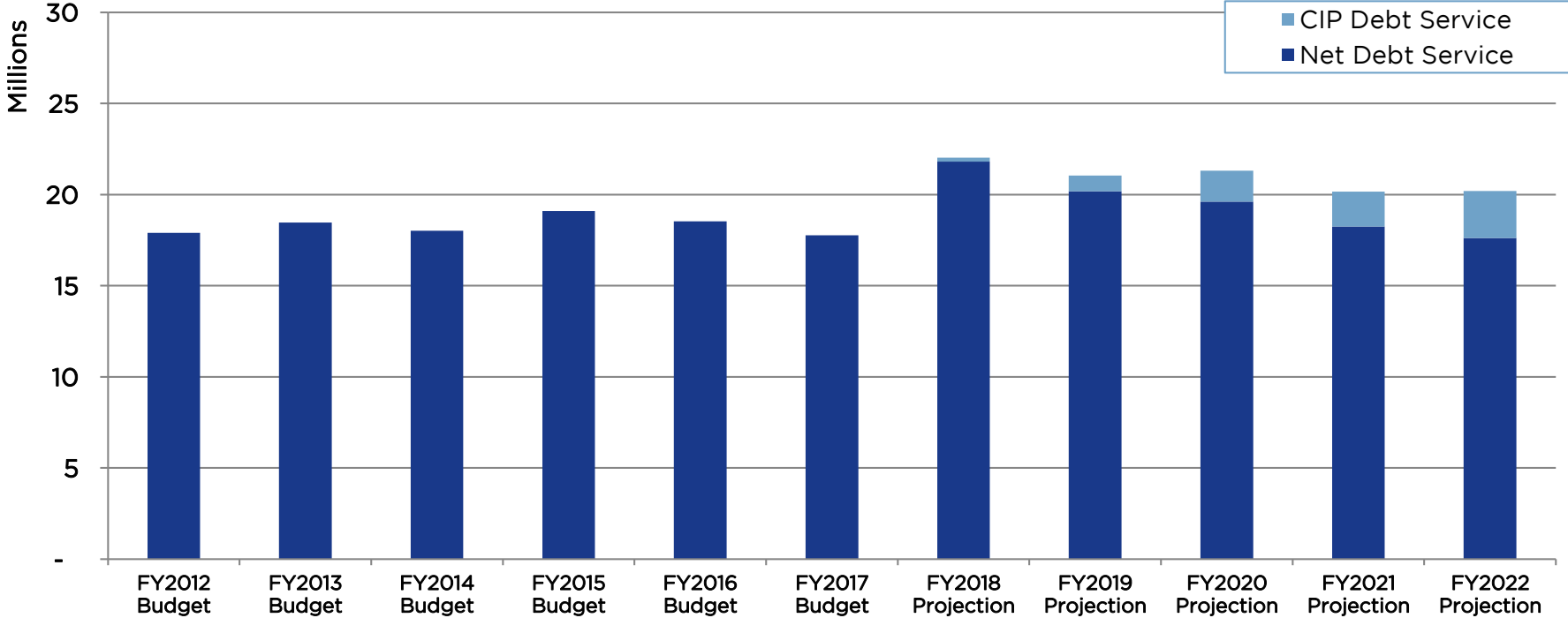
BAB Subsidy Payments - Federal subsidy payments received for Build America Bonds (BAB) issued.

GE Rental Income - Rental payments received from General Electric (GE); used to offset debt service issued for GE Economic Development.

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.

\*Estimates costs for prior year debt service approved but not yet borrowed.

# General Fund Debt Service



Note: FY2019-FY2022 includes debt projections for all CIP requested projects. These projects have not yet been approved.



## 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 Appendix C.

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 rating with a positive outlook from Moody's and an AAA rating from Standard & Poor's. The following chart 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
<u>Aaa</u> , Aa2, Aa3	High quality by all standards

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

<u>AAA</u>	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, 2017 (Unaudited)

<b>Imposed by State of North Carolina General Statutes</b>	
Assessed value of taxable property	<u>\$ 30,417,045,200</u>
Debt limit- Eight Percent (8%) of assessed value	<u>2,433,363,616</u>
Gross debt:	
Total bonded debt	24,371,000
Installment Purchase Agreements	<u>382,419,521</u>
Total amount of debt applicable to debt limit (net debt)	<u>406,790,521</u>
Legal debt margin	<u>\$ 2,026,573,095</u>
<b>Percentage of total debt outstanding to legal debt limit</b>	<b>16.72%</b>

<b>Imposed by Buncombe County Board of Commissioners</b>	
Assessed value of taxable property	<u>\$ 30,417,045,200</u>
Debt limit- Three Percent (3%) of assessed value	<u>912,511,356</u>
Gross debt:	
Total bonded debt	24,371,000
Total amount of debt applicable to debt limit (net debt)	<u>24,371,000</u>
Legal debt margin	<u>\$ 888,140,356</u>
<b>Percentage of bonded debt outstanding to legal debt limit</b>	<b>2.67%</b>

# CAPITAL IMPROVEMENT PROGRAM

The purpose of the Capital Improvement Program (CIP) is to identify all capital projects for the next budget year and five additional years. The CIP is formulated at the direction of the County Manager for financial planning purposes.

The County defines a capital expenditure as any item costing over \$25,000. The FY2018 adopted budget does not contain any appropriation for capital expenditures in the General Fund, outside of the appropriation to AB-Tech. Generally, throughout the fiscal year as capital needs arise, departments transfer budget (by line item transfer) from their operating accounts to capital accounts to pay for capital expenditures that aren't otherwise accounted for in the Capital Projects Fund.

A capital project is defined as any purchase(s) over \$250,000. These are generally for major information technology projects, buildings, land, vehicle replacement programs, etc. The CIP must review all capital projects. This generally occurs in November of the budget year. After projects are reviewed and prioritized, they are presented to the Board of Commissioners for discussion and approval. Each capital project must include a detailed description, estimated total cost, impact on operating budget and funding source.



# Buncombe County Capital Plan

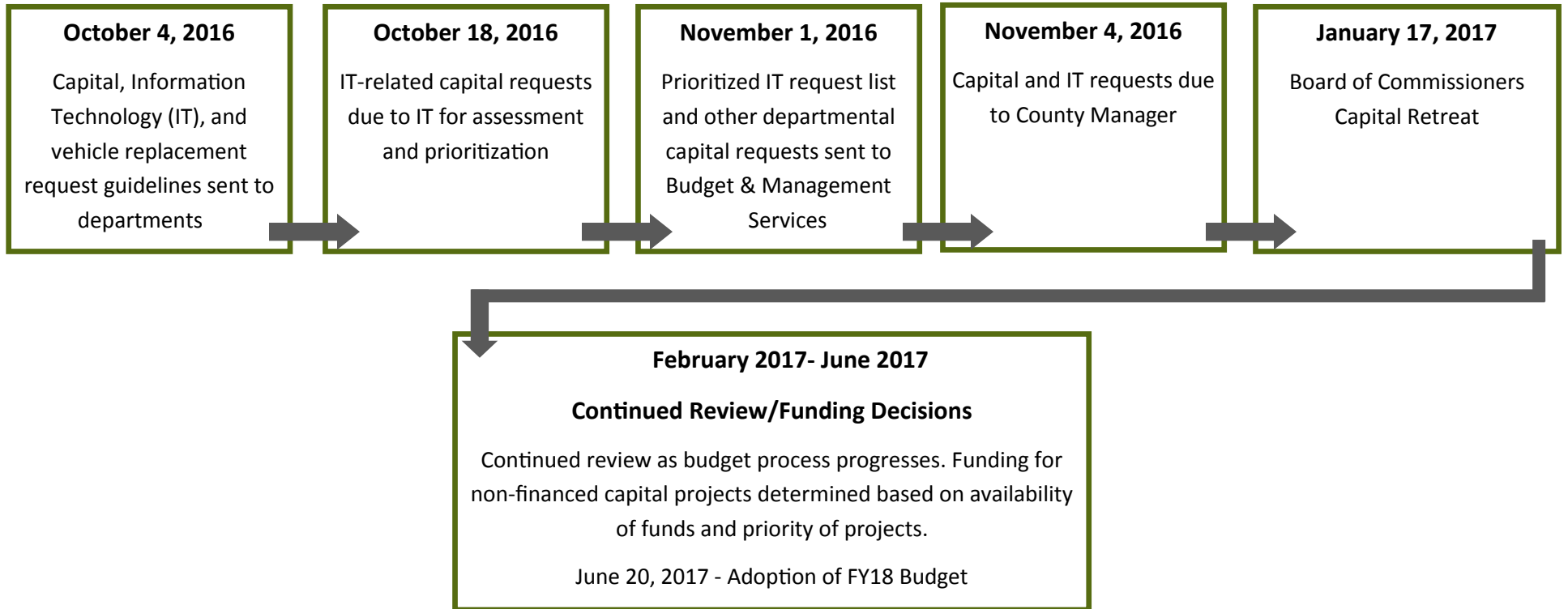
## FY2018 - FY2022

### Energy Savings Project

Requested Funding Year	Description	Total Est. Cost	Other Funding	Source	Estimated County Dollars Needed	Pay-As-You Go	Annual Debt Service
FY 2018	Detention Center A Cooling Tower Replacement	\$ 235,400			\$ 235,400		28,793
FY 2018	Carbon Reduction Measures - .27% Carbon Reduction - Interior Lighting Retrofit, Exterior LED Lighting, Replace Chiller Pipe Insulation, Efficient Condensing Unit	181,355			181,355		22,182
FY 2018	Courthouse Exterior Repair	2,345,000			2,345,000		171,446
FY 2018	New park in Candler on Orchard St. property (Phase I)	100,000			100,000	100,000	
FY 2018	New Solid Waste Transfer Facility	8,200,000	\$ 8,200,000	Enterprise Fund	-		
<b>TOTAL FY2018</b>		<b>\$ 11,061,755</b>	<b>\$ 8,200,000</b>	<b>\$ -</b>	<b>\$ 2,861,755</b>	<b>\$ 100,000</b>	<b>\$ 222,421</b>
FY 2019	Chiller Replacement (35 Woodfin \$210K, Courthouse \$72K)	282,000			282,000		34,492
FY 2019	Leicester Patrol Office Renovation (Generator Backup \$60,000, Bread Co Space Upfit \$850,000, Furniture/Fixtures \$18,250, Paving/Wash/Stairs \$85,000)	1,013,250			1,013,250		74,080
FY 2019	Allport Roof Replacement	225,000			225,000		16,450
FY 2019	Detention Center - Exterior Repair \$2,100,000, Exterior Cleaning \$650,000	2,750,000			2,750,000		201,057
FY 2019	East Asheville Branch Library - Renovate/Replace	4,500,000			4,500,000		329,002
FY 2019	New park in Candler on Orchard St. property (Phase II)	150,000			150,000	150,000	
FY 2019	Vehicle Replacement - Sheriff	300,000			300,000	300,000	
FY 2019	Landfill Gas to Energy Generator	3,000,000	3,000,000	Enterprise Fund	-		
FY 2020	Enka Library renovations and construction of Community Room	520,000			520,000		38,018
FY 2020	IT Projects - Radio System Updates	2,000,000			2,000,000		445,306
FY 2020	IT Project - Document Management System Replacement	1,500,000			1,500,000		333,980
FY 2020	Vehicle Replacement - Sheriff	300,000			300,000	300,000	
FY 2021	IT Projects - Security/Access Control	1,032,250			1,032,250		229,834
FY 2021	Vehicle Replacement - Sheriff	300,000			300,000	300,000	
FY 2021	I-26 Infrastructure Project - Multimodal Design Elements (local match for DOT funding)	1,000,000			1,000,000	1,000,000	
FY 2022	IT Projects - Audio/Video (Justice Resource)	672,000			672,000		149,623
FY 2022	IT Project - Phone System Replacement	2,265,000			2,265,000		504,309
FY 2022	Vehicle Replacement - Sheriff \$300k, Ambulance (14) \$2,121,168	2,421,168			2,421,168	2,421,168	
<b>TOTAL FY2018-FY2022</b>		<b>\$ 35,292,423</b>	<b>\$ 11,200,000</b>	<b>\$ -</b>	<b>\$ 24,092,423</b>	<b>\$ 4,571,168</b>	<b>\$ 2,578,572</b>

Buncombe County's Board of Commissioners and County Management may suggest a project be included in the Capital Plan, even if it falls under the \$250,000 threshold. This is evident in FY2018, with the inclusion of the Detention Center A Cooling Tower Replacement and Carbon Reduction Measures projects, as well as the first phase of the Orchard St. Park project.

# FY2018 CIP - Process



# FY2018 CIP - Funding

The funding matrix provides insight on funding of capital requests. To save costs and issue debt as efficiently as possible, projects are packaged together so that Buncombe County is only accessing the debt market once every 12-18 months if necessary. Projects not financed were considered in the FY18 budget process and were funded through budgetary appropriations if funds were available and approved.

Buncombe County Capital Plan—FY2018  
Funding Matrix

Requested By	Description	Total Est. Cost	Funding Source					TOTAL
			Debt Issuance (TBD)	FY17 Appropriation	FY18 Appropriation	Other Funding (Non-County)	Funding Not Approved/Available	
General Services	Detention Center A Cooling Tower Replacement	\$ 235,400	\$ 235,400					\$ 235,400
General Services	Carbon Reduction Measures - 27% Carbon Reduction - Interior Lighting Retro fit, Exterior LED Lighting, Replace Chiller Pipe Insulation, Efficient Condensing Unit	181,355	181,355					181,355
General Services	Courthouse Exterior Repair	2,345,000	\$ 2,345,000					2,345,000
Parks, Greenways & Recreation	Newpark in Candler on Orchard St. property (Phase I)	100,000			100,000			100,000
Solid Waste	New Solid Waste Transfer Facility	8,200,000				8,200,000		8,200,000
<b>Total FY2018</b>		<b>\$ 11,061,755</b>	<b>\$ 2,761,755</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 8,200,000</b>	<b>\$ -</b>	<b>\$ 11,061,755</b>

During the FY2018 CIP process departments also submitted requests for capital items that fell below the \$250,000 CIP threshold, but above the \$25,000 capitalization threshold. Identified needs for FY2018 included a roof replacement at Weaverville Library (\$88,000); a conference room expansion for Soil & Water (\$22,000); and Audio/Video Equipment replacement in the Commissioner's Chambers (\$45,149). These projects were able to be funded in the prior year with budget savings from earlier projects.

# FY2018 CIP - Project Descriptions

Project	Description	Amount
Courthouse Exterior Repair	In order to protect the building structure and aesthetic integrity of Buncombe County's early 20th century 15-story Courthouse, the county must remediate the masonry and expansion joints, as well as pressure wash the exterior.	\$2,345,000
Detention Center A Cooling Tower Replacement	The Cooling Tower is one of the main components of the HVAC system in the Detention Center. This amount includes design development, parts and labor.	\$235,400
Carbon Reduction Measures	County Commissioners continue their efforts toward energy efficiency and savings. As part of a multi-year initiative, these projects will help the county reduce its carbon footprint by .27%: Interior Lighting Retrofit, Exterior LED Lighting, Chiller Pip Insulation Replacement, Efficient Condensing Unit Installation	\$181,355
New Park in Candler on Orchard St. Property (Phase I)	At the June 20, 2017 meeting, the Board of Commissioners approved funding to be used towards building a new park in the Candler Community on Orchard Street using property owned by the County. The majority of the property is in the floodway which allows for minimal construction. Park amenities will include a walking path, sitting area, low climbing area (not a playground climber) and a place for picnicking. The \$100,000 will be used to leverage matching funds for applicable grants to assist in completing or enhancing the project.	\$100,000
New Solid Waste Transfer Facility (Enterprise Fund)	Buncombe County's Transfer Station has served citizens quite well, but its equipment breaks down due to 35 years of service. A new transfer station will increase capacity, allowing for better efficiency and service to more citizens and haulers. This project has no impact to the General Fund.	\$8,200,000

# **SUPPLEMENTAL** INFORMATION

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# COMMUNITY PROFILE

Government	
Date of Incorporation	December 5, 1791
Form of Government	Commission-Manager
County Seat	Asheville, NC
Area Statistics	
Population	257,931
Area in Square Miles	656
Average Elevation	2,117 feet
Municipalities (6)	City of Asheville Town of Biltmore Forest Town of Black Mountain Town of Weaverville Town of Woodfin Town of Montreat
Climate	
Annual Average Temperature	56 F
January Average Temperature	37 F
July Average Temperature	74 F
Annual Precipitation	46 inches
Annual Snowfall	10 inches



Population Characteristics	
% Population Non-White	12.60%
Age Composition of Population:	
0-4 years	5.10%
5-14 years	11.10%
15-19 years	5.40%
20-24 years	6.10%
25-34 years	13.60%
35-44 years	13.10%
45-54 years	13.50%
55-64 years	13.60%
65-74 years	10.20%
75-84 years	5.50%
85+ years	2.30%
Median Age	41

Top Area Employers	
Company	Description
<i>Employee Range 3,000+:</i>	
Buncombe County Public Schools	Educational Services
Mission Health System and Hospital	Hospitals
<i>Employee Range 1,000-2,999:</i>	
The Biltmore Company	Museums, Historical Sites, and Similar Institutions
Buncombe County Government	Executive, Legislative & Other General Government Support
Ingles Markets, Inc.	Food & Beverage Stores
VA Medical Center - Asheville Department of Veterans Affairs	Hospitals
The Omni Grove Park Inn	Accommodation
City of Asheville	Executive, Legislative & Other General Government Support
Asheville Buncombe Community College	Educational Services
<i>Employee Range 750-999:</i>	
Eaton Corporation - Electrical Division	Electrical Equip., Appliance & Component Mfg.
CarePartners	Nursing & Residential Care Facilities

Principal Property Taxpayers (December 31, 2016)	
Taxpayer (Ranked from 1-10)	% of Total Taxable Assessed Value
Duke Energy Progress Inc.	1.21%
Ingles Markets Inc.	1.06%
New Belgium Brewing Company Inc.	0.38%
GPI Resort Holdings LLC	0.37%
Jacob Holm Industries Inc.	0.36%
Linamar North Carolina Inc.	0.32%
Town Square West LLC	0.28%
Asheville Mall Cmbs LLC	0.27%
Novo Nordisk Pharmaceutical Ind Inc.	0.25%

Employment in the Asheville Metro Area	
Major Industry	Employment
Health Services & Private Education	35,100
Leisure & Hospitality	26,600
Government (Federal, State, Local)	24,900
Retail	24,800
Manufacturing	19,800
Professional & Business Services	18,000
Construction	7,900

Income Levels	
Median Household Income	\$45,462
Average Household Income	\$62,346

Unemployment/Labor Force (as of June 2017)	
Unemployment Rate	3.2%
Labor Force	136,376
Total Employed	132,019



Culture & Recreation	
<i>Library Facilities:</i>	
Book Circulation	2,065,634
Library Materials	677,713
Branches	12
<i>Parks:</i>	
River, Neighborhood & Community Parks	50+
Swimming Pools	6

Education	
<i>Public Schools:</i>	
Elementary Schools	28
Secondary Schools	20
Combined (middle/early college)	2
<i>Area Colleges &amp; Universities:</i>	
University of North Carolina at Asheville Asheville-Buncombe Technical College Mars Hill University Montreat College Western Carolina University Warren Wilson College South College	

Crime/Law Enforcement Statistics	
Violent Crimes/100,000 residents (2014)	128.0
Property Crimes/100,000 residents (2014)	2,003
# of Dispatched Calls for Service	70,125
Number of Inmates Processed	12,978

Sources of Information
Departments of Buncombe County
Asheville Chamber of Commerce & Economic Development Coalition
NC Employment Security Commission
NC State Bureau of Investigation

Rankings:	
	2014 One of 10 Amazing places if you love the great outdoors
	2013 One of the Top 100 Best Places to Live
	2013 One of 5 Healthiest & Greenest Cities in America
	2013 #1 Retirement Community in "100 Best Places to Retire for 2013"
	2012 #17 of "25 Best Places for Business and Careers"
	2012 One of America's best river towns
	2012 One of "10 Great Sunny Places to Retire"
	2012 One 15 Destinations on the Rise 2011 Top 10 Food & Wine Destination in the US
	2011 One of the "Most Beautiful Places in America"



# **APPENDIX A**

## FY2018 BUDGET ORDINANCE

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**BUNCOMBE COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2017 – 2018**

**BE IT ORDAINED** by the Board of County Commissioners of Buncombe County, North Carolina this the 20th day of June, 2017:

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, 2017 and ending June 30, 2018:

**APPROPRIATION**

General Government	\$30,591,118
Public Safety	70,212,087
Human Services	100,726,056
Economic & Physical Development	10,057,327
Culture & Recreation	8,524,870
Education	82,164,166
Debt Service	24,154,266
Transfers to Other Funds	4,305,498
<b>Total Appropriation</b>	<b><u>\$330,735,388</u></b>

**REVENUE**

Ad Valorem Taxes	\$193,479,766
Sales Tax	30,229,304
Other Taxes and Licenses	6,581,520
Intergovernmental	53,623,340
Permits and Fees	3,501,655
Sales and Services	14,921,204
Other	2,033,641
Transfers from Other Funds	11,001,141
Appropriated Fund Balance	15,363,817
<b>Total Appropriation</b>	<b><u>\$330,735,388</u></b>

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$22,514,005</u>	
Other Taxes & Licenses		<u>\$22,514,005</u>

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<b><i>911 Special Revenue Fund:</i></b>		
Public Safety	<u>\$1,627,500</u>	
Intergovernmental		\$998,463
Other		10,000
Appropriated Fund Balance		<u>619,037</u>
		<u><b>\$1,627,500</b></u>
<b><i>ROD Automation Special Revenue Fund:</i></b>		
General Government	<u>\$283,230</u>	
Permits & Fees		\$151,695
Other		3,305
Appropriated Fund Balance		<u>128,230</u>
		<u><b>\$283,230</b></u>
<b><i>Fire &amp; Service Districts Special Revenue Fund:</i></b>		
Public Safety	<u>\$28,184,038</u>	
Ad Valorem		\$22,139,989
Sales Tax		<u>6,044,049</u>
		<u><b>\$28,184,038</b></u>
<b><i>Mountain Mobility Special Revenue Fund:</i></b>		
Human Services	<u>\$4,615,842</u>	
Intergovernmental		\$2,944,594
Other		30,000
Transfers from Other Funds		<u>1,641,248</u>
		<u><b>\$4,615,842</b></u>
<b><i>PDF Woodfin Special Revenue Fund</i></b>		
Economic & Physical Development	<u>\$574,950</u>	
Ad Valorem		<u><b>\$574,950</b></u>
<b><i>Solid Waste Enterprise Fund:</i></b>		
Enterprises – Landfill	<u>\$7,263,840</u>	
Other Taxes & Licenses		\$390,000
Intergovernmental		18,000
Sales & Services		6,815,840
Other		<u>40,000</u>
		<u><b>\$7,263,840</b></u>

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<b><i>Inmate Commissary and Welfare Fund:</i></b>		
Enterprises – Public Safety	<u>\$528,152</u>	
Sales & Services		\$358,713
Appropriated Fund Balance		<u>169,439</u>
		<u><b>\$528,152</b></u>
<b><i>BCAT Federal Forfeitures:</i></b>		
Public Safety	<u>\$226,055</u>	
Intergovernmental		<u>\$226,055</u>
<b><i>Sheriff Federal Forfeitures:</i></b>		
Public Safety	<u>\$39,073</u>	
Intergovernmental		<u>\$39,073</u>
<b><i>BCAT State Forfeitures:</i></b>		
Public Safety	<u>\$50,000</u>	
Intergovernmental		<u>\$50,000</u>
<b><i>Sheriff State Forfeitures:</i></b>		
Public Safety	<u>\$72,441</u>	
Intergovernmental		<u>\$72,441</u>
<b><i>Insurance Internal Service Fund:</i></b>		
Enterprises – Insurance	<u>\$36,488,340</u>	
Sales & Services		\$35,081,211
Appropriated Fund Balance		<u>1,407,129</u>
		<u><b>\$36,488,340</b></u>

### Section 3: ***Tax Levy***

A tax rate of 53.9 cents per \$100 of assessed valuation is hereby levied for fiscal year 2017-2018, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$36.26 billion, and an estimated collection rate of 99 percent.

The tax rate of 12 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2017-2018 for the Asheville Local Tax School District.

The following tax rates are levied, for fiscal year 2017-2018, for the listed Fire Protection & Ambulance and Rescue Service Districts per \$100 of assessed, taxable valuation pursuant to Article 16 of NCGS Chapter 153A:

<b>CODE</b>	<b>DISTRICT</b>	<b>TAX RATE (in cents)</b>
FSB	Asheville Suburban	8.5
FBA	Barnardsville	16.0
FBR	Broad River	14.0
FEB	East Buncombe	9.9
FEC	Enka	9.0
FFA	Fairview	10.5
FFB	French Broad	14.0
FGC	Garren Creek	15.0
FAS	Asheville Special	8.6
FJU	Jupiter	12.0
FLE	Leicester	14.0
FNB	N. Buncombe	11.2
FRC	Reems Creek/Beaverdam	15.0
FRE	Reynolds	11.3
FRI	Riceville	11.0
FSK	Skyland	9.1
FSW	Swannanoa	12.9
FUH	Upper Hominy	12.5
FWO	Woodfin	10.0
FWB	W. Buncombe	12.0

Section 4: 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 5: Subject 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, 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 6: The County Manager may transfer salary and wage appropriations to fund balance or contingency for each position vacated during a fiscal year. The intent is to reduce the fund balance appropriation and save all available funds as the savings opportunity arises.



- Section 7: The position classification and pay plan listed in Exhibit A are hereby approved effective July 1, 2017.
- Section 8: Pursuant to the authority provided in N.C.G.S. 153A-13, and subject to budget limits approved by the Board of Commissioners, the Chairman of the Board of Commissioners and County Manager, or either of them, are authorized to execute on behalf of Buncombe County, continuing contracts, some portion or all of which are to be performed in ensuing fiscal years, provided sufficient funds are appropriated to meet any amount to be paid under the contract in the current fiscal year and further provided, in each future year, sufficient funds are to be included in the appropriations to meet the amounts to be paid under continuing contracts previously entered into.
- Section 9: The Planning and Development fee schedule detailed in Exhibit B is hereby approved effective July 1, 2017.
- Section 10: The Recreation Services' Facility Use and Fee Regulations Form and Lake Julian fee schedule detailed in Exhibit C is hereby approved effective August 1, 2017.
- Section 11: Any salary increase personnel action shall require County Manager approval. All reclassifications of positions require County Manager approval before submitting a Personnel Action Form.
- Section 12: The FY2018 Billing Guide and Fee Schedule for Department of Health is hereby approved effective July 1, 2017.
- Section 13: Copies of this Budget Ordinance will be furnished to the County Manager, Assistant County Managers, Finance Director, Budget & Management Services Director, Human Resources Director, and Tax Director for direction in fulfilling the responsibilities of their offices.

Adopted this the 20th day of June, 2017.

Attest:

  
Clerk to the Board

Buncombe County Board of Commissioners:

A handwritten signature in black ink, appearing to read "Brownie Newman", written over a horizontal line.

Brownie Newman, Chairman

Approval as to form:

A handwritten signature in black ink, appearing to read "Robert J. Deutah", written over a horizontal line.

Attorney

# **APPENDIX B**

## FUND BALANCE POLICY

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# 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 C**

## DEBT POLICY

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# 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

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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;

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- 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
<b>Net Direct Debt as a Percentage of Assessed Valuation</b>	Measures debt levels against the property tax base which generates the tax revenues that are the main source of debt repayment.	Less than 3%
<b>Net Direct Debt Service as a Percentage of Total Governmental Fund Expenditures</b>	Measures the budgetary flexibility government-wide to adapt spending levels and respond to economic condition changes.	Not to exceed 18%
<b>Payout of Net Direct Debt Principal</b>	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.
<b>Outstanding Variable Rate Debt as a Percentage of Net Direct Debt</b>	Measures the amount of variable rate debt to which the debt portfolio is exposed.	Not to exceed 15%

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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.

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- **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;

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- 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 D**

## INVESTMENT POLICY

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# BUNCOMBE COUNTY, NORTH CAROLINA 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. 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. The objective will be to mitigate **credit risk** and **interest rate risk**.

**Credit risk** is the risk of loss due to the failure of the security issuer or backer. Credit risk may be mitigated by:

- a. Limiting investments to the safest types of securities;
- b. Pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which an entity will do business; and
- c. Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

**Interest rate risk** is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by:

- a. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
- b. By investing operating funds primarily in shorter-term securities.

### 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. **Yield**

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. Securities shall not be sold prior to maturity with the following exceptions:

- a. A declining credit security could be sold early to minimize loss of principal;
- b. A security swap would improve the quality, yield, or target duration in the portfolio; or
- c. Liquidity needs of the portfolio require that the security be sold.

## **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 activities of subordinate officials.

## **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 National Association of Securities Dealers (NASD) certification;
- c. Proof of state registration;
- d. Completed broker/dealer questionnaire; and
- e. Certification of having read the entity’s Investment Policy.

An annual review of the financial condition and registration of qualified bidders will be conducted by the Finance Director.

### 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.
- 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.

From time to time, investors may choose to invest in instruments offered by minority and community financial institutions. These financial institutions may not meet all the criteria under Paragraph 1. All terms and relationships will be fully disclosed prior to purchase and will be reported to the Finance Director on a consistent basis and should be consistent with state or local law.

### 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**

Only the following investments will be permitted by this policy although others are authorized by North Carolina General Statute 159-30(c):

- a. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
- b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the 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.
- c. Obligations of the State of North Carolina.
- 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.
- 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.
- f. Prime quality commercial paper bearing the highest rating 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.
- 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 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.

- 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.

Consistent with GFOA Recommended Practice on Use of Derivatives by State and Local Governments, extreme caution shall be exercised in the use of derivative instruments.

## 2. **Collateralization**

In accordance with North Carolina General Statute 159-31(b) and the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on deposits at interest and savings certificates of deposit. The County shall utilize the pooling method of collateralization and shall use only banking institutions approved by the North Carolina Local Government Commission.

## 3. **Repurchase Agreements**

Use of repurchase agreements is prohibited.

## **INVESTMENT PARAMETERS**

### 1. **Diversification**

- a. The investments will be diversified by security type and institution.
- b. The combined total investment in commercial paper and bankers' acceptances shall not exceed twenty-five (25%) of the total portfolio and the investment in commercial paper or bankers' acceptances of a single issuer shall not exceed the lesser of five million dollars (\$5,000,000) or five percent (5%) of the total portfolio at the time of investment.

### 2. **Maximum Maturities**

The County's general intent is to make investments and hold until maturity. However, early liquidation may be necessary if cash flow demand warrants an earlier date of sale.

The County shall limit the maximum final stated maturities of investments to 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.

Reserve funds may be invested in securities exceeding two (2) years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of funds. The ability of investing these types of funds should be disclosed to and approved by the Board of County Commissioners including appropriate time restrictions, if any apply.

## **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. A listing of individual securities held at the end of the reporting period.
- b. Maturity dates.
- c. The percentage of the total portfolio which each type of investment represents.
- d. Average weighted yield to maturity as compared to applicable benchmarks.

### **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 during a market/economic environment of stable interest rates. Portfolio performance shall be compared to appropriate benchmarks on a regular basis.

### **3. Marking to Market**

A statement of the market value of the portfolio shall be issued at least semi-annually. This will ensure that the minimal amount of review has been performed on the investment portfolio in terms of value and subsequent price volatility. Review shall be consistent with the GFOA Recommended Practice on Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools.



## **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 of 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.

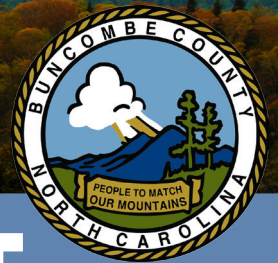
**ADOPTED 06/18/96**

# APPENDIX E

## SUSTAINABILITY PLAN UPDATE

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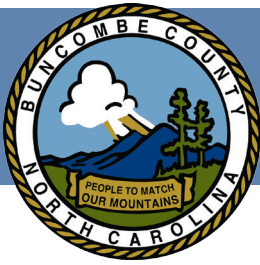
*Buncombe County*

# SUSTAINABILITY PLAN UPDATE



MARCH 2017





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# BOARD OF COMMISSIONERS



As your County Commissioners, we strive to responsibly serve the community with integrity and innovation. Buncombe County has made a commitment to protect the social, environmental, and economic health – the sustainability – of the community by focusing today’s decision-making and actions on the impacts to future generations. To this end, we have supported staff efforts in implementing the Sustainability Plan that was first adopted in 2012 and has been updated to continue through 2021.

Building sustainability is not solely the work of the government. It is a systematic, integrating principle which every member of the community, whether they are an individual, business, or organization, can engage in and promote. The County strives to provide leadership to the community as we move forward together in all of our efforts. Given the social, environmental, and economic challenges we face as a nation, state and county, the time is now to embrace the benefits and need for sustainability and respond with action at the local level.

**Brownie Newman**  
Chairman

**Ellen Frost**  
Commissioner

**Jasmine Beach-Ferrara**  
Commissioner

**Joe Belcher**  
Commissioner

**Al Whitesides**  
Commissioner

**Robert Pressley**  
Commissioner

**Mike Fryar**  
Commissioner

# SUSTAINABILITY PARTNERSHIP

The partners that contributed to the update of the Sustainability Plan were selected for their expertise and knowledge of current conditions, new initiatives, and anticipated policy and funding changes. These individuals are experts within their fields, and are also well seasoned in the County's sustainability efforts. Many of our partners have been involved and have helped shape the County's Plan since its inception. Buncombe County thanks our partners and is grateful for their knowledge and their commitment.

**Angie Ledford**

Buncombe County Emergency Services

**Ashley Featherstone**

WNC Regional Air Quality

**Ben Teague**

Asheville Chamber of Commerce

**Charlie Glazener**

Asheville City Schools

**Clint Shepherd**

Buncombe County Physical Facilities

**Denise Braine**

Buncombe County Planning & Development (Transportation)

**Donna Cottrell**

Buncombe County Planning & Development (Housing)

**Gary Higgins**

Buncombe County Soil & Water Conservation District

**Kathy Hughes**

Buncombe County (Citizen Participation)

**Kevin Kimrey**

Asheville-Buncombe Technical Community College Economic and Workforce Development

**Kim Moretz**

Buncombe County Pretrial Services

**Kristy Smith**

Buncombe County Solid Waste

**Rasheeda McDaniels**

Buncombe County Health and Human Services

**Sheri Powers**

Buncombe County Sheriff's Department

**Steve Duckett**

North Carolina Cooperative Extension

**Susanne Swanger**

Buncombe County Schools





The Buncombe County Sustainability Plan was adopted May 15, 2012. The Plan was developed to guide our growing community toward a more sustainable, improved quality of life. The Plan was designed to be implemented within five years of its adoption, and contained the commitment to revisit and update the Plan after the initial five year period. This is our first five-year Plan Update which was undertaken to ensure both the relevancy of the Plan and to maintain a positive direction for our community in the future.

We are committed to continually improve our community for the betterment of future generations as indicated by our Mission and Vision Statements. The Mission Statement (which focuses on what we plan to accomplish) and Vision Statement (which articulates our desired future) were crafted in order to help guide both County Government and the community as a whole in the development of goals, objectives, indicators, and strategies for implementation of the Plan. These statements help the community focus its efforts as we work towards our vision for the future.

## *Mission Statement*

Buncombe County is dedicated to strengthening our quality of life for everyone by taking fiscally and socially responsible actions to ensure the prosperity of future generations. Our collective decisions as citizens, businesses, government, and organizations measurably enrich our environment, our community, and our economy.

## *Vision Statement*

Buncombe County is a leader in sustainable practices through the collaboration of citizens, institutions, businesses, and government.

We promote a sense of community through public engagement. We celebrate a healthy, safe, well-educated, and thriving community with a sustainable quality of life. We are stewards of the environment who advocate the conservation, preservation, and restoration of resources. We are part of a community and environmentally-conscious economy that is stable and diverse. We have a strong sense of place, and continue to work to preserve our distinctive landscape and culture.

We are committed to continually improving our community for the betterment of future generations.

# SUSTAINABILITY GOALS



This Sustainability Plan Update contains revised goals and objectives in order to continue to address the most relevant issues facing our community and to apply our efforts in the most productive manner. These goals and objectives address the wide-reaching and interconnected needs and desires of our community. The goals define what we want to achieve within our community, environment, and economy and the objectives serve as statements of action to provide guidance on how to obtain each goal. The goals and objectives are presented on the following pages.





# GOALS & OBJECTIVES

## COMMUNITY



### QUALITY EDUCATION

- Increase high school graduation rate.
- Increase access to higher education.
- Expand quality early childhood programs.
- Increase parent and community involvement in the educational system.
- Increase the percentage of children reading at grade level by the end of 3rd grade.



### HEALTHY LIVING

- Decrease infant mortality rate.
- Increase the use of recreation facilities, programs, and services.
- Improve the safety of pedestrians and cyclists.
- Increase access to mental health and substance abuse services.
- Improve the ability of people with diabetes to better self-manage their illness.
- Increase access to affordable health insurance.



### AFFORDABLE, GREEN, AND LIVABLE HOUSING

- Provide housing assistance for affordable and workforce housing.
- Support quality rental developments that are required to remain affordable.
- Increase financial capabilities for people to increase knowledge, build savings, and improve credit.
- Expand housing repair programs.
- Continue to encourage the construction of Green Built NC certified homes.





### CITIZEN INVOLVEMENT

- Increase voter registration in Buncombe County.
- Increase the use of library programs and services.
- Increase the use of the Buncombe County website.
- Increase volunteerism in Buncombe County.
- Increase the number of citizens willing to serve on Buncombe County Boards.
- Increase the use of social media.



### EQUITY IN ACCESS

- Expand access to information.
- Expand provision of public transportation.
- Improve access to health care.
- Continue opportunities through which citizens receive education in food choices, nutrition, and food safety.
- Increase the number of recreational activities available in the community.
- Expand the provision of health and human services in collaboration with community partners.



### SAFE RESILIENT COMMUNITY

- Ensure timely emergency service response.
- Offer alternatives to incarceration, including specialized courts and diversion programs.
- Promote crime prevention through site assessments for residences and businesses.
- Ensure public safety personnel are trained and prepared for emergencies.
- Engage the community as a partner through Community Policing activities.
- Encourage the location of critical facilities outside high hazard areas.

# GOALS & OBJECTIVES



## ENVIRONMENT



### CONSERVATION AND RESTORATION OF NATURAL RESOURCES

- Conserve and protect water resources.
- Protect ecological systems and wildlife.
- Promote energy conservation.
- Encourage sustainable land use.
- Educate the public in reducing their environmental footprint.



### POLLUTION AND WASTE PREVENTION

- Improve air quality.
- Improve water quality.
- Reduce the use of harmful chemicals.
- Manage waste – reduce, reuse, recycle.
- Reduce Buncombe County Government's carbon footprint.



### ACCESSIBLE AND EFFICIENT TRANSPORTATION NETWORK

- Reduce the rate of increase of annual Vehicle Miles travelled (VMT).
- Increase commuting choices.
- Increase fixed route public transportation ridership.
- Extend greenways for pedestrians and cyclists.
- Encourage land development connected to existing transportation corridors.

## ECONOMY



### THRIVING LOCAL FOOD SYSTEMS

- Promote farmland preservation in order to decrease loss of agricultural land.
- Promote sustainable agricultural production and community gardening.
- Increase demand for locally produced foods.



### ROBUST LOCAL ECONOMY

- Increase the number of new jobs in Buncombe County.
- Increase the number of new jobs with earnings above \$50k.
- Maintain high employment.
- Recruit new business.
- Support the expansion of existing businesses.



### RESPONSIVE WORKFORCE DEVELOPMENT

- Increase the number of specialized training courses offered for businesses in Buncombe County.
- Provide job applicant assessment and job training that fits anticipated and current job skills demand.
- Increase the number of companies participating in training and/or services for job creation or advancement.



# INTRODUCTION

**BUNCOMBE COUNTY'S** Sustainability Plan outlined a five-year process for improving Buncombe County's community, environment, and economy, and established 14 goals within each of those three areas. Five years have passed since the Plan was adopted, and much has been learned and changed in that time. In 2016 Buncombe County began work on the Sustainability Plan Update, which also incorporates the fifth year Annual Report. Revised objectives, strategies, and indicators have been established for each goal to continue measuring progress over the next five years. The Plan Update does not intend to be a comprehensive summary of all progress within the County, but instead, focuses on important trends and data for which reliable information is available.

Information in the Sustainability Plan Update comes from many sources, and is a mix of fiscal and calendar year data. Most information is directly reported from those individuals whose daily work impacts the indicators' status. These individuals and those with whom they work maintain high quality programs and strive to improve services for Buncombe County. In addition to reports that are received annually from our partners, data is also tracked through agency reports and websites. All of the photos used throughout the report are from various aspects of Buncombe County and have been graciously provided by many of our local partners, including County staff.



## *Goal:*

A description of what we want to achieve.

## *Objective:*

A statement of action that indicates how to obtain a specific goal.

## *Strategy:*

The plan of action that identifies how to achieve a goal or objective. Strategies include projects, policies, programs, education, outreach, etc.

## *Indicator:*

A measurable quality or characteristic that is used to identify progress and track trends over time.



# DEVELOPING THE PLAN UPDATE

Buncombe County Government adopted its first internal Sustainability Plan in 2009. This Plan primarily focused on the operation of County facilities and fleet. Building from the success of this initial Plan, in 2011, the Board of Commissioners established a public stakeholder group to help create a County-wide Sustainability Plan. This Sustainability Plan focused on the three main goal areas of Community, Environment, and Economy. Through a collaborative effort involving staff, elected officials, community partners, citizens, and consultants, the Sustainability Plan was adopted by the Board of Commissioners on May 15, 2012. The intention of the Plan was to guide the efforts of both local government and the greater community toward sustainable practices over a five year time frame.

In the past five years, there have been shifts in trends and priorities, and growth and adaptation have occurred. One such change has been the need to reduce staffing costs and create better efficiencies by contracting out services. Another trend to increase efficiency and convenience has been co-locating some services and County departments, and creating integrated database systems. New construction and renovations of County buildings have been a priority. Examples of recently completed County facilities include the Judicial Complex, the Public Safety Training Center, and the Family Justice Center. This trend toward expansion and growth is seen elsewhere in the County. Our airport is completing a \$64 million expansion, and our hospital system is undergoing a \$400 million expansion. There is no doubt, our community is growing.

Throughout the five-year period of the initial Sustainability Plan, Annual Reports were issued with indicator data, strategies, and local photos supplied by many different sources. The Annual Reports captured information under each of the 14 original goals. Once trends were established, after the second year Annual Report, an effort was made to evaluate the indicator information from the baseline year.



In the spring of 2016, a framework for updating the Sustainability Plan was established. The current Plan's strengths and weaknesses were evaluated. The strengths included the commitment from our partners to pursue the Plan's objectives; the schedule for the issuance of the Annual Report; and the quality of the data included in the Plan. The weaknesses were the amount of data being requested and provided; and the lack of clear connection between the objectives, indicators, and strategies.

A committee was formed to update the Sustainability Plan in the summer of 2016 and worked with staff and the consultant to review the current goals, objectives, indicators, and strategies. Four meetings were held over a four month time period with workgroup sessions frequently occurring between each meeting.

Changes were made in the number of goals included in the Plan Update. Within the Community section of the Plan, the eight goals were reduced to six. Healthy People and Healthy Environments were combined into one goal: Healthy Living. Safe, Low-Crime Communities and Resistance to Natural and Manmade Hazards were combined into one goal: Safe Resilient Community. Other goal titles were modified to streamline or to clarify the goal concept (e.g., Quality Education replaced Educational Resources Which Match the Needs of the Community; Citizen Involvement replaced Participation in Community Decisions, etc.). Three goals remain to support Environment, and three to support Economy. In total, there are 12 goals in the Plan Update.

The committee was asked to review the current plan, and select no more than six (6) objectives (i.e., statement of action) per goal. They selected the most relevant objectives, either from the current Plan or by identifying new objectives. Many of the current Plan's objectives were used, but some changed. Because the committee members have each been involved in the Sustainability Plan process, and because they work every day as community leaders in the goal area they represent, they have the ability to decide upon the most appropriate objectives.

Once the objectives were agreed upon, the committee identified one indicator to measure each objective. This process was meant to establish a direct linkage between intentions and results. By associating one measurement per objective, there will be direct accountability for the annual progress made on each objective. Within the current Plan, that direct relationship had not been well established, and progress was measured using several different indicators.

The final challenge for committee members was deciding upon one strategy (i.e., plan of action) for each objective. The strategies represent the projects, programs, education, or outreach to achieve the objective. Within the framework of the Plan Update, only the strategies may change from year to year, and will be identified in the Annual Reports.

The draft Sustainability Plan Update was presented to the committee members in October 2016. Public review and comments were received between October and January 2017, with adoption on March 7, 2017.



# PLAN UPDATE

**THE PLAN UPDATE** has a section for each goal identifying indicators of progress as well as strategies for implementation for each objective. Each goal section also highlights current conditions and accomplishments. Many of the indicators have been changed in this update, but for those indicators that were carried over from the original Plan, comparisons have been shown. The most current available indicator data was used.



# COMMUNITY

Buncombe County promotes a sense of community through public engagement. We celebrate a healthy, safe, well-educated, and thriving community with a sustainable quality of life.

*The Buncombe County Sustainability Plan Vision Statement*





# QUALITY EDUCATION

INDICATOR
STRATEGY

## OBJECTIVES:

- Increase high school graduation rate.



Four-year high school graduation rate at Asheville City Schools (ACS) and Buncombe County Schools (BCS)

Provide personalized graduation plans for all students aligned to their career and college planning.

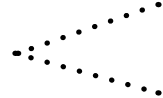
- Increase access to higher education.



Number of students enrolled in college level courses in grades 9-12

Provide opportunities for students to enroll in college courses during high school.

- Expand quality early childhood programs.



Number of children enrolled in four- and five-star rated child care centers

Expand accessible, affordable, high-quality preschool for 3 and 4 year olds through a public-private partnership.

- Increase parent and community involvement in the educational system.



Volunteer hours contributed to Asheville City and Buncombe County school systems

Provide a variety of opportunities for parents and families in areas such as academics, career and college planning, and parenting skills.

- Increase the percentage of children reading at grade level by the end of 3rd grade.

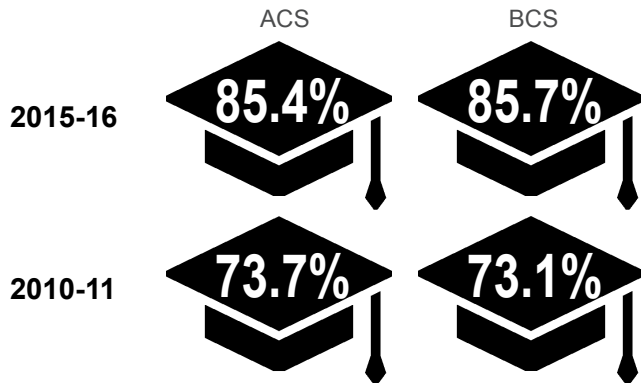


Percentage of children reading at grade level by the end of 3rd grade

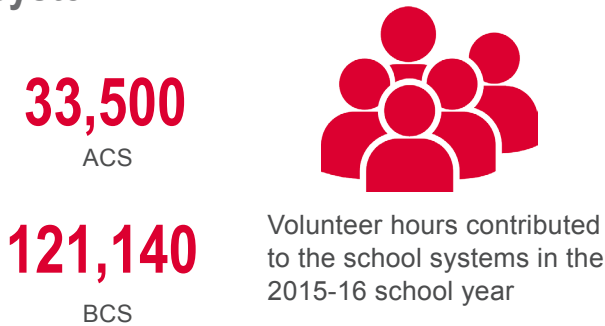
Provide research-based, grade level reading instruction supported through high quality professional development and classroom coaching using a variety of digital and print resources.

# PROGRESS

Increase high school graduation rate.



Increase parent and community involvement in the educational system.

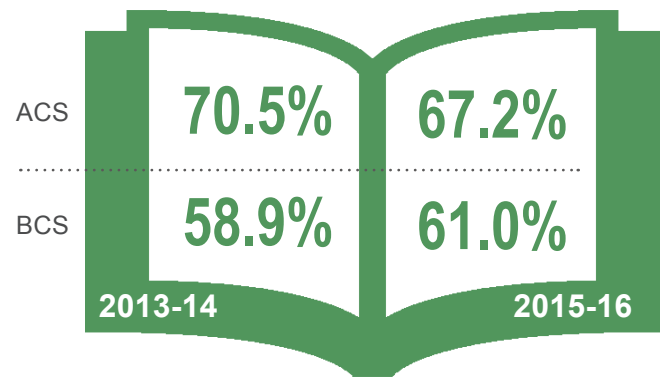


Expand quality early childhood programs.



Total enrolled in four- and five-star child care centers and family child care homes (out of the total 4,152 in child care centers)

Increase the percentage of children reading at grade level by the end of 3rd grade.



Increase access to higher education.



Number of students enrolled in college level courses in grades 9-12 in the 2015-16 school year





# HEALTHY LIVING

INDICATOR

STRATEGY

## OBJECTIVES:

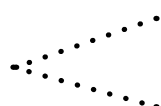
- **Decrease infant mortality rate.**



Infant mortality rate in Buncombe County

Promote preconception health and access to adequate prenatal care.

- **Increase the use of recreation facilities, programs, and services.**



Number of adults participating in Buncombe County adult recreation activities and leagues

Use social media to promote recreation facilities, programs, and services.

- **Improve the safety of pedestrians and cyclists.**



Number of traffic related pedestrian and cyclist injuries in Buncombe County

Educate residents through the Watch For Me safety campaign.

- **Increase access to mental health and substance abuse services.**



Number of Medicaid clients receiving mental health and substance abuse services

Coordinate with the Local Management Entity (LME) to strengthen mental health and substance abuse services.

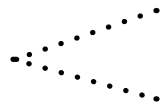
- **Improve the ability of people with diabetes to better self-manage their illness.**



Diabetes mortality rate in Buncombe County

Support the availability of diabetes prevention and management programs.

- **Increase access to affordable health insurance.**

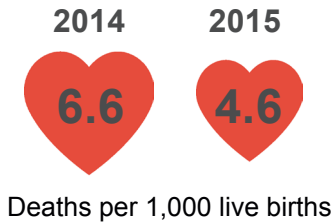


Percentage of uninsured adults between the ages of 19-64

Promote Affordable Care Act information and enrollment assistance.

# PROGRESS

Decrease infant mortality rate.



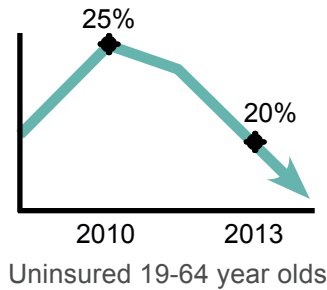
Deaths per 1,000 live births

Increase the use of recreation facilities, programs, and services.



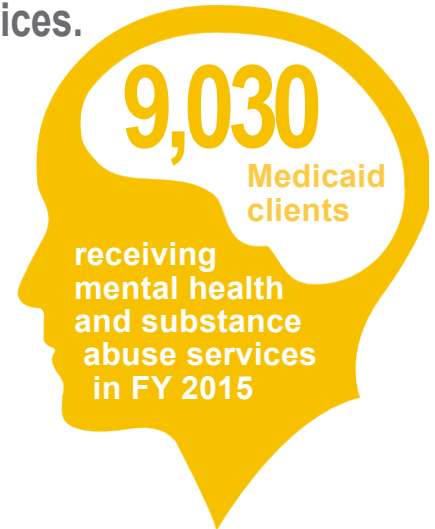
Adults participated in BC adult recreation activities and leagues in FY2016

Increase access to affordable health insurance.



Uninsured 19-64 year olds

Increase access to mental health and substance abuse services.



Improve the ability of people with diabetes to better self-manage their illness.



15.3 Diabetes mortality rate per 100,000 people in BC in 2014 compared to 13.3 in 2013

Improve the safety of pedestrians and cyclists.

27  Bicycle crashes

95  Pedestrian crashes

FY 2015  
compared to 73 total crashes in 2008



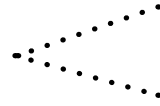


# AFFORDABLE, GREEN, AND LIVABLE HOUSING

INDICATOR  
STRATEGY

## OBJECTIVES:

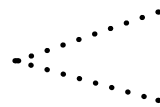
- Provide housing assistance for affordable and workforce housing.



Number of units assisted through Buncombe County funding

Continue to fund the Buncombe County Affordable Housing Services Program.

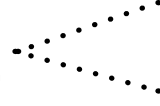
- Support quality rental developments that are required to remain affordable.



Number of affordable rental units assisted with Buncombe County funding

Participate with the HOME Consortium Board to prioritize rental development.

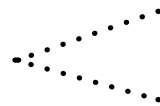
- Increase financial capabilities for people to increase knowledge, build savings, and improve credit.



Number of participants in financial education classes through OnTrack Financial

Provide money management, credit education, and counseling.

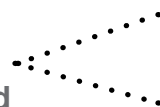
- Expand housing repair programs.



Amount of funding supporting emergency repair programs

Partner with organizations that complete emergency home repairs.

- Continue to encourage the construction of Green Built NC certified homes.



Number of Green Built NC (Formerly Healthy Built) certified homes

Increase the amount of Buncombe County Affordable Housing Services Program application points awarded for Green Built NC certified units.

# PROGRESS

Expand housing repair programs.

**\$100,000**

Amount spent on emergency repair programs in FY2016 resulting in **30 repairs**



Increase financial capabilities for people to increase knowledge, build savings, and improve credit.

Number of participants in OnTrack financial education classes in FY2016



Continue to encourage the construction of Green Built NC certified homes.



**148**

Green Built NC certified homes in progress in BC in FY2015

**1,116 total** homes certified since 2011

Support quality rental developments that are required to remain affordable.

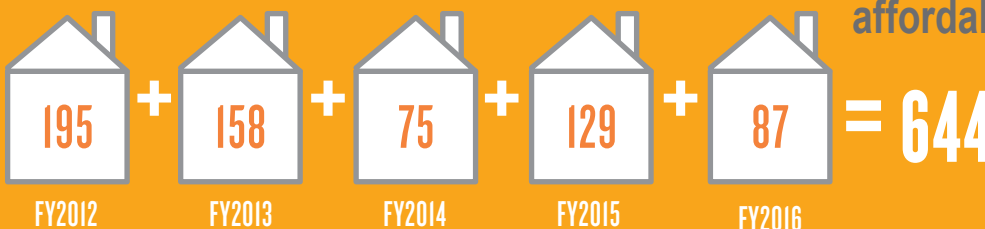


Rental units assisted with BC funding in FY2016

**114 total** since FY2012



Provide housing assistance for affordable and workforce housing.



Families assisted through affordable housing programs in the County since 2012



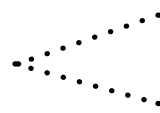


# CITIZEN INVOLVEMENT

INDICATOR
STRATEGY

## OBJECTIVES:

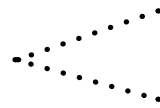
- Increase voter registration in Buncombe County.



Number of registered voters

Conduct outreach to community groups, libraries, and high schools with registration drives.

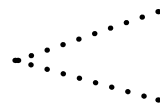
- Increase the use of library programs and services.



Number of Buncombe County residents attending library programs

Increase social media advertising of programs in each of the branch library areas.

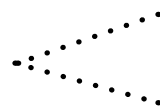
- Increase the use of the Buncombe County website.



Number of hits on Buncombe County website

Include the web address on all print and online media, and keep web information current.

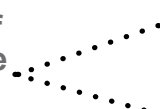
- Increase volunteerism in Buncombe County.



Number of volunteers through Asheville-Buncombe United Way Initiatives

Advertise volunteer opportunities online and through school and employer Resource Teams.

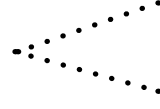
- Increase the number of citizens willing to serve on Buncombe County Boards.



Number of applications received for Boards

Create a virtual online academy to inform citizens about the County, service opportunities on boards and commissions, and how to volunteer.

- Increase the use of social media.



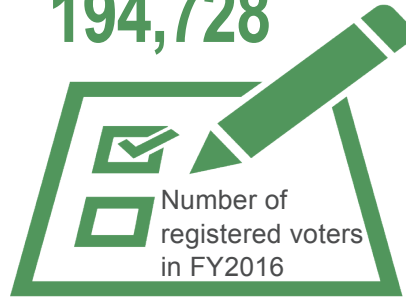
Number of views of Buncombe County social media

Invest advertising funds in social media marketing with strategic posts encouraging citizen involvement.



## Increase voter registration in Buncombe County.

**194,728**



4.8% increase since 2012

## Increase the use of library programs and services.

**115,465**



Number of residents who attended library programs in FY2016 compared to **110,179 residents** in FY2015

## Increase the number of citizens willing to serve on BC Boards.

**81**

Applications received for 131 seats in 2016 (including 36 reappointments)

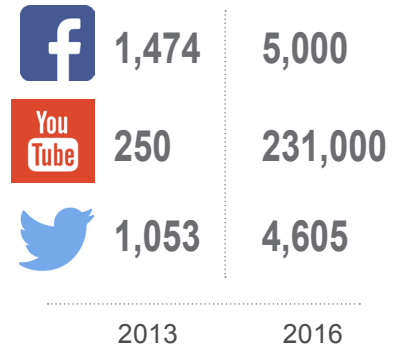


compared to **75** received for 76 seats in 2015 (including 45 reappointments)

## Increase the use of the Buncombe County website.



## Increase the use of social media.



## Increase volunteerism in Buncombe County.



Number of volunteers through United Way Initiatives in 2015

compared to **3,403** in 2014

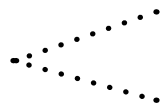


# EQUITY IN ACCESS

INDICATOR
STRATEGY

## OBJECTIVES:

- **Expand access to information.**



Number of new videos produced and played on BCTV

Improve the quality of video and social media content, and publicize community events, resources and programs.

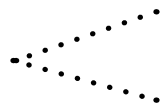
- **Expand provision of public transportation.**



Number of Mountain Mobility passenger trips

Promote Mountain Mobility services through presentations to communities and agencies and distribution of Trailbrazer brochures and flyers to existing and potential markets.

- **Improve access to health care.**



Number of patients served through Western North Carolina Community Health Services

Promote medical care home model for integrated health care.

- **Continue opportunities through which citizens receive education in food choices, nutrition, and food safety.**



Number of participants in Expanded Food and Nutrition Education Program (EFNEP) and Family & Consumer Science (FCS) classes

Ensure the continuation of the EFNEP and FCS programs by coordinating with partners (HHS, WIC, and faith based organizations) to identify qualified participants.

- **Increase the number of recreational activities available in the community.**



Number of participants in Buncombe County Recreation Services activities, programs, or facilities

Plan new recreation programming in response to customer feedback and community trends.

- **Expand the provision of health and human services in collaboration with community partners.**



Number of Buncombe County contracts with government entities, nonprofits, and the private sector to provide health and human services

Partner with a broad array of community organizations to deliver health and human services.

# PROGRESS

Expand the provision of health and human services in collaboration with community partners.

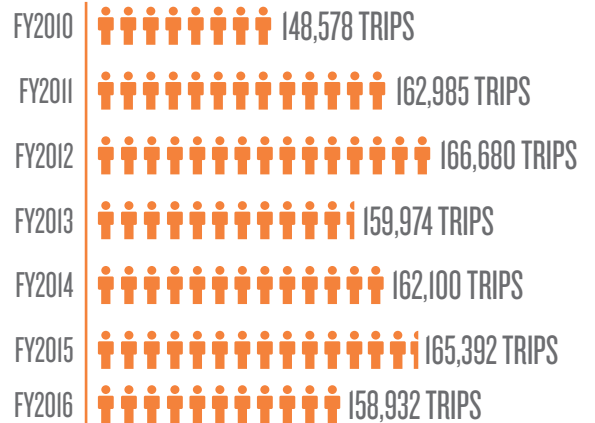
**172**

Number of BC contracts to provide health and human services in FY2015



Expand provision of public transportation.

## MOUNTAIN MOBILITY PASSENGER TRIPS



Improve access to health care.



**14,740**

Patients served through WNC Community Health Services in 2015 compared to **14,480** in 2014

Expand access to information.

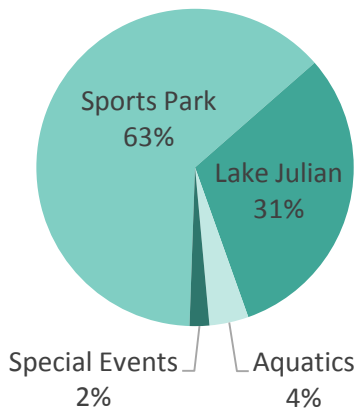


Number of new videos produced and played on BCTV in FY2015 compared to **212 videos** in FY2014

Increase the number of recreational activities available in the community.

**834,811**

Number of participants in BC Recreation Services activities, programs, or facilities in FY2016



Continue opportunities through which citizens receive education in food choices, nutrition, and food safety.



**2,500**

Number of participants in EFNEP and FCS classes in 2015

**11,959**

Total since 2012

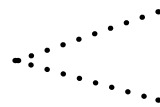


# SAFE RESILIENT COMMUNITY

INDICATOR  
STRATEGY

## OBJECTIVES:

- Ensure timely emergency service response.



Average response time for Buncombe County Sheriff's Department emergency calls

Provide deputies with adequate training and equipment to efficiently answer calls and use Resource Management Systems (RMS) to predict and schedule staff for high volume call times.

- Offer alternatives to incarceration, including specialized courts and diversion programs.



Number of alternatives to incarceration supported through Buncombe County

Partner with the courts, law enforcement, and local agencies to implement programming based on nationally recognized best practices.

- Promote crime prevention through site assessments for residences and businesses.



Number of assessments made to improve safety and security of property and businesses

Continue to meet with the community using productive analytics including RMS to identify problem areas and offer safety assessment services.

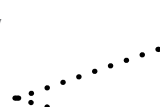
- Ensure public safety personnel are trained and prepared for emergencies.



Number of training hours for public safety personnel through the Buncombe County Public Safety Training Center

Offer training each year that is focused on current issues and officer needs such as defensive tactics, taser use, firearms, active shooter, and driver training.

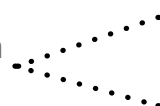
- Engage the community as a partner through Community Policing activities.



Number of Community Oriented Problem Solving (COPS) teams community meetings

Use COPS teams to identify and problem solve in areas with increased crime.

- Encourage the location of critical facilities outside high hazard areas.

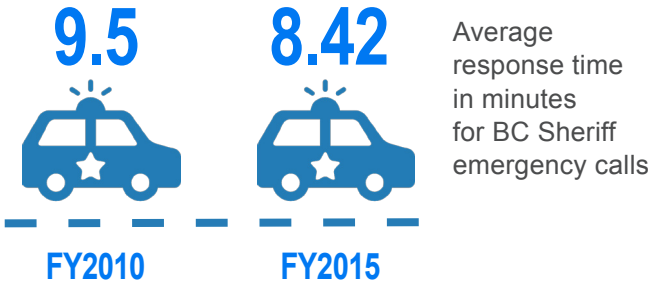


Critical facilities newly permitted to be located in the 100-year floodplain

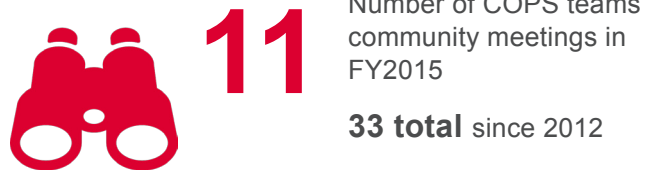
Require a pre-application meeting for critical facilities locating in the 100-year floodplain to explain risks and requirements.

# PROGRESS

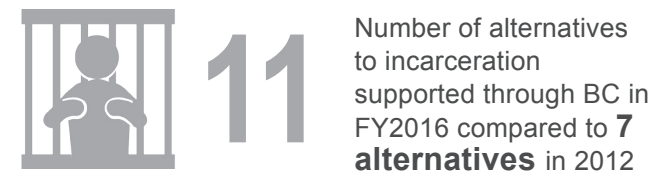
## Ensure timely emergency response.



## Engage the Community as a partner through Community Policing activities.



## Offer alternatives to incarceration, including specialized courts and diversion programs.



## Ensure public safety personnel are trained and prepared for emergencies.



## Promote crime prevention through site assessments for residences and businesses.

Number of assessments made by the BC Sheriff's Department in FY2015

**55 total** since 2011



## Encourage the location of critical facilities outside high hazard areas.

**1** Critical facility newly permitted in the 100-year floodplain in 2015 (the only critical facility permitted in the floodplain since 2012)



# ENVIRONMENT

We are stewards of the environment who advocate the conservation, preservation, and restoration of resources.

*The Buncombe County Sustainability Plan Vision Statement*









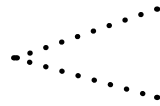
# CONSERVATION & RESTORATION OF NATURAL RESOURCES

INDICATOR

STRATEGY

## OBJECTIVES:

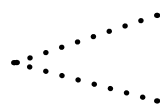
- **Conserve and protect water resources.**



Linear feet of streams restored by the Soil & Water Conservation District (SWCD) and partners

Utilize state programs (e.g. NC Agricultural Cost Share Program (NCACSP), Community Conservation Assistance Program, and Natural Resources Conservation Service programs) to restore stream banks and riparian areas.

- **Protect ecological systems and wildlife.**



Acres of plans by SWCD and the USDA Natural Resources Conservation Service (NRCS) with wildlife habitat improvement

Partner with the NRCS to write plans for private lands that contain provisions for wildlife habitat improvement.

- **Promote energy conservation.**



Energy intensity measurement (kBtu/sf) for Buncombe County facilities

Execute commodity-saving initiatives through the existing Buncombe County portfolio to promote the conservation of energy.

- **Encourage sustainable land use.**



Number of acres of conservation plans by SWCD and NRCS

Maximize the tools available through the NC Conservation Partnership to write and implement conservation plans on rural lands in the County.

- **Educate the public in reducing their environmental footprint.**

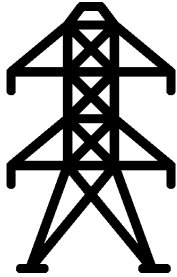


Number and reach of environmental education programs by SWCD

Utilize existing state and local environmental education programs (e.g. NC Envirothon, Food Land & People, Conservation Contests, Environmental Education Field Days) and other activities/programs outlined in the District's Annual Plan of Work.

# PROGRESS

## Promote energy conservation.



**59.48**  
kBTU/SF

Energy intensity measurement (kBTU/sf) for BC facilities in FY2016

## Protect ecological systems and wildlife.

**365**

Acres of plans by SWCD and NRCS with wildlife habitat improvement in FY2016

**656 total** acres since FY2013

## Conserve and protect water resources.

**0 FT**

Linear ft of streams restored by the SWCD and partners in FY2016

**5,013 total** LF since FY2011

## Encourage sustainable land use.

**1,567**

Number of acres of conservation plans by SWCD and NRCS in FY2016

**6,423 total** acres since FY2012

## Educate the public in reducing their environmental footprint.

**146**

Number of education programs by SWCD in FY2016

**73,653**

Population reached by SWCD education programs in FY2016

**233,622 total** reached since 2012





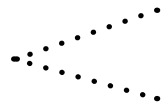
# POLLUTION AND WASTE PREVENTION

INDICATOR

STRATEGY

## OBJECTIVES:

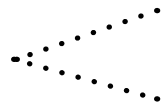
- Improve air quality.



Current Design Value for Ozone in the County

Partner with local, regional, and state agencies to facilitate air quality improvements.

- Improve water quality.



Number of NC Agricultural Cost Share Program projects

Work with citizens who have NC Agricultural Cost Share Program contracts to provide services to expedite installation of projects.

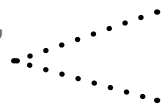
- Reduce the use of harmful chemicals.



Number trained in Integrated Pest Management (IPM) by Cooperative Extension

Pursue additional funding for Integrated Pest Management education.

- Manage waste-reduce, reuse, recycle.



Amount of recycled goods (household, commercial, household hazardous waste, special waste)

Educate the public about their options to recycle through website, brochures, quarterly newspaper inserts, tours of the landfill facility, school education, and media outlets.

- Reduce Buncombe County Government's carbon footprint.



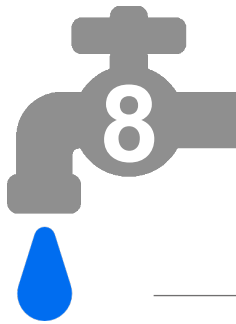
Metric tons of CO<sub>2</sub>e (carbon dioxide equivalents)

Implement low cost/no cost facility conservation measures and capital improvement projects to reduce carbon emissions.

# PROGRESS

## Improve air quality.

Current Design Value for Ozone in BC in 2015 (In parts per billion), compared to **67 PPB** in 2011



## Improve water quality.

Number of NC Agricultural Cost Share Program projects in FY2016

**42 total** projects since FY2012

**8,175**



Reduce the use of harmful chemicals.

Number of people trained in IPM by the Cooperative Extension in 2015

**34,294 total** trained since 2012

## Reduce Buncombe County Government's carbon footprint.



Metric tons of CO<sub>2</sub>e (carbon dioxide equivalents) in FY2016 (Not including landfill emissions) compared to **15,385 mtCO<sub>2</sub>e** in FY2015

## Manage waste - reduce, reuse, recycle.

Amount of recycled goods in FY2016



**69 TONS**  
**HOUSEHOLD HAZARDOUS WASTE**

**254 TONS**  
TOTAL SINCE FY2012



**365 TONS**  
**WHITE GOODS**

**1,816 TONS**  
TOTAL SINCE FY2012



**2,552 TONS**  
**TIRES**

**12,473 TONS**  
TOTAL SINCE FY2012



**28 TONS**  
**USED OIL**

**134 TONS**  
TOTAL SINCE FY2012



**2.4 TONS**  
**ANTIFREEZE**

**11 TONS**  
TOTAL SINCE FY2012



**1.6 TONS**  
**LEAD ACID BATTERIES**

**16 TONS**  
TOTAL SINCE FY2012



**163 TONS**  
**ELECTRONIC EQUIPMENT**

**768 TONS**  
TOTAL SINCE FY2012





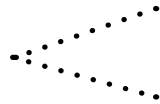
# ACCESSIBLE AND EFFICIENT TRANSPORTATION NETWORK

INDICATOR

STRATEGY

## OBJECTIVES:

- Reduce the rate of increase of annual Vehicle Miles Travelled (VMT).



Percent change in VMT within Buncombe County

Promote awareness and use of Park-and-Ride lots.

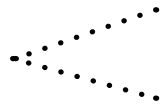
- Increase commuting choices.



Number of Facebook followers on Go Mountain Commuting website

Partner with the regional Transportation Management Demand Program to increase participation in commuting options like carpools, vanpools and transit.

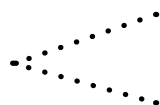
- Increase fixed route public transportation ridership.



Annual passenger trips provided by Asheville Redefines Transit (ART)

Conduct collaborative outreach efforts with the City of Asheville's ART fixed route system.

- Extend greenways for pedestrians and cyclists.



Miles of greenways throughout Buncombe County and all municipalities

Work with the North Carolina Department of Transportation (NCDOT) to integrate multi-use paths into highway construction and road upgrade projects.

- Encourage land development connected to existing transportation corridors.

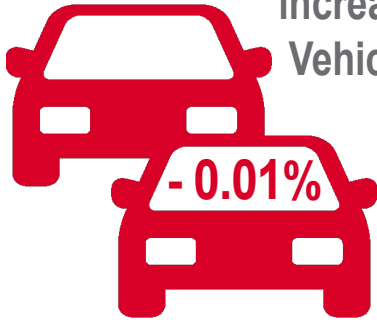


Percent of County households within 1/4 mile of transportation options (Greenways, bus stops, Mountain Mobility Trailblazer route, and sidewalks)

Promote the Community Oriented Development option under the County's Zoning Ordinance that allows density bonuses for affordable housing along existing transportation corridors.

# PROGRESS

Reduce the rate of increase of annual Vehicle Miles Travelled.

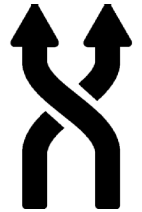


Percent change in VMT within BC between 2014-15 compared to a **1.18% increase** between 2013-14

Encourage land development connected to existing transportation.

**96%**  
COA

**25%**  
BC  
*(excluding Asheville)*



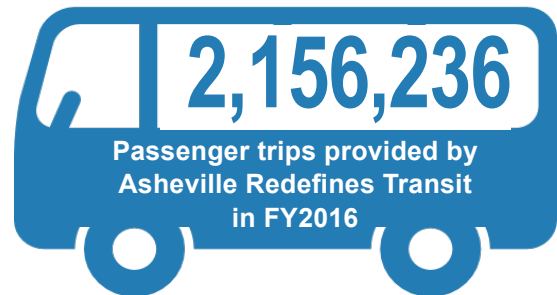
Percent of households within 1/4 mile of transportation options

Increase commuting choices.

**228**

Number of Facebook followers on Go Mountain Commuting website in FY2016

Increase fixed route public transportation ridership.



7,944,953 total trips since FY2012



Extend greenways for pedestrians and cyclists.

**13.5** miles of greenways throughout BC in 2016 with 102 miles of proposed greenways

**48.9** Additional miles of Mountains-to-Sea Trail in BC



# ECONOMY

We are part of a community and environmentally-conscious economy that is stable and diverse.

*The Buncombe County Sustainability Plan Vision Statement*









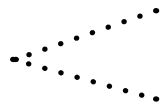
# THRIVING LOCAL FOOD SYSTEMS

## OBJECTIVES:

INDICATOR

STRATEGY

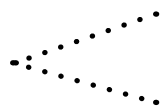
- **Promote farmland preservation in order to decrease loss of agricultural land.**



Acres in land protection programs (Voluntary Agricultural District program (VAD), Enhanced Voluntary Agricultural District program (EVAD), conservation easements)

Increase public awareness of the need to conserve local farmlands and the availability of local and state programs (e.g. the Voluntary Agricultural District (VAD), Enhanced Voluntary Agricultural District (EVAD), and conservation easements).

- **Promote sustainable agricultural production and community gardening.**



Number of citizens who obtained knowledge or developed new skills in farming, gardening, agritourism, farm marketing and related areas as a result of Cooperative Extension training and information

Maintain training programs in agricultural production and community gardening disciplines (e.g. farming, gardening, agritourism, farm marketing, and related areas).

- **Increase demand for locally produced foods.**



Number of local outlets (restaurants, retail, tailgate markets, community supported agriculture (CSA) programs, and other outlets)

Expand the Health & Human Services Pop-Up Markets to provide local and healthy food at four additional community sites.



# PROGRESS



Promote farmland preservation in order to decrease loss of agricultural land.

**295** Acres in land protection programs in FY2016

**3,408 total** acres protected since FY2012



Promote sustainable agricultural production and community gardening.

**112,000**

Number of citizens who obtained knowledge or developed new skills in 2015



Increase demand for locally produced foods.



**27**  
CSA'S



**17**  
TAILGATE  
MARKETS



**31**  
ROADSIDE  
STANDS



**27**  
U-PICK  
FARMS



**22**  
RETAIL  
GROCERIES



**98**  
RESTAURANTS



**61**  
OTHER  
OUTLET

**= 283**

Number of local outlets in 2016 compared to **232** in 2011



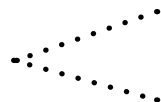
# ROBUST LOCAL ECONOMY

INDICATOR

STRATEGY

## OBJECTIVES:

- **Increase the number of new jobs in Buncombe County.**



Number of new jobs announced through the Chamber of Commerce

Promote Asheville-Buncombe as a centralized hub for entrepreneurship to efficiently connect entrepreneurs, talent, and investors to one another, and to startup resources.

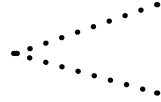
- **Increase the number of new jobs with earnings above \$50k.**



Number of new jobs with earnings above \$50k announced through the Chamber of Commerce

Promote Asheville-Buncombe's new target industries and explore targeted niche opportunities such as Micro-electromechanical systems (MEMS).

- **Maintain high employment.**



Unemployment rate in Buncombe County

Host the Annual Homecoming Career Fair, the region's largest career fair connecting employers with job seekers.

- **Recruit new business.**



Number of new businesses successfully recruited by the Chamber of Commerce

Target high growth and Inc. 5000 firms from major East Coast markets where there are existing business ties to Asheville for expansion/relocation into Asheville-Buncombe County.

- **Support the expansion of existing businesses.**



Number of expansions of existing businesses reported by the Chamber of Commerce

Work with partners to ensure real estate options, infrastructure, and other attraction components that meet the needs of current and prospective employers, and evaluate gaps with respect to the needs of target and expanding industries.

# PROGRESS

## Increase the number of new jobs in Buncombe County.

58

Number of new jobs announced through the Chamber of Commerce in FY2015



1,184 total new jobs announced since 2012

## Support the expansion of existing businesses.

Number of expansions of existing businesses reported by the Chamber of Commerce in FY2015

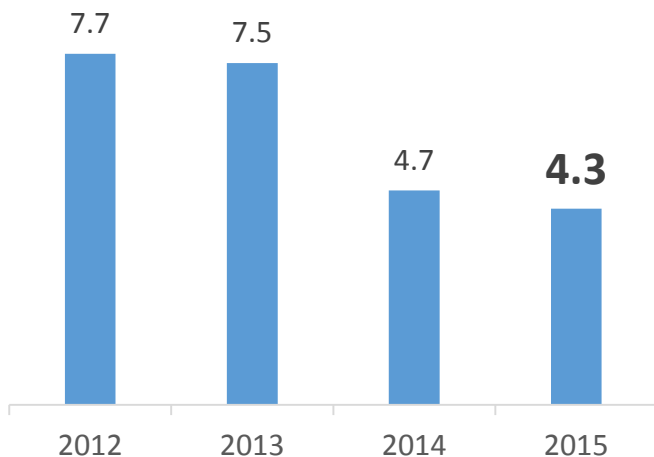
2



920 total jobs created through expansion since 2013

## Maintain high employment.

Unemployment rate



## Increase the number of new jobs with earnings above \$50k.



4

New jobs with earnings above \$50k announced through the Chamber of Commerce in FY2015

## Recruit new business.



1

Number of new businesses successfully recruited by the Chamber of Commerce in FY2015

8 total since 2012





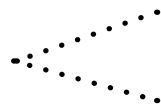
# RESPONSIVE WORKFORCE DEVELOPMENT

INDICATOR

STRATEGY

## OBJECTIVES:

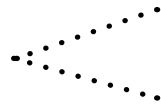
- Increase the number of specialized training courses offered for businesses in Buncombe County.



Number of specialized training courses offered for businesses by Asheville-Buncombe Technical Community College Economic and Workforce Development/Continuing Education Program

Increase the number of state funded Customized Training Program (CTP) projects as businesses locate or expand in Buncombe County through local economic development efforts.

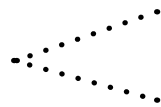
- Provide job applicant assessment and job training that fits anticipated and current job skills demand.



Number of NC Career Readiness Certifications in Buncombe County

Achieve Work Ready Community status.

- Increase the number of companies participating in training and/or services for job creation or advancement.



Number of companies participating in training and/or services through A-B Tech Economic and Workforce Development/Continuing Education Program

Connect Economic & Workforce Development (EWD) staff with local businesses and industry to analyze training needs and provide specialized training events.



# PROGRESS



Increase the number of companies participating in training and/or services for job creation or advancement.



**70** Number of companies participating in training and/or services in FY2016

**271 total** companies participating since FY2012

Increase the number of specialized training courses offered for businesses.



Number of specialized training courses in FY2016

**428 total** courses since FY2012

Provide job applicant assessment and job training that fits anticipated and current job skills demand.

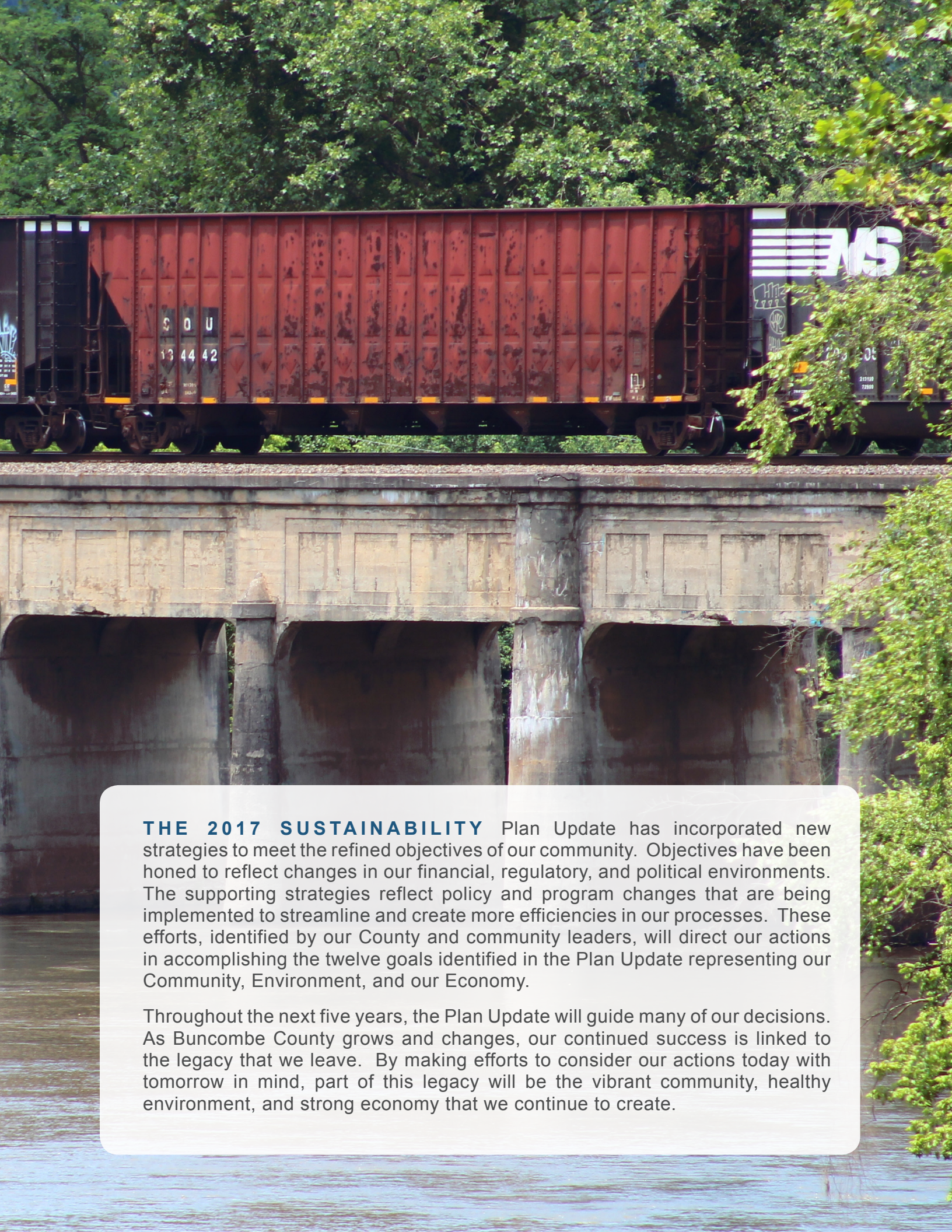


**5,055** Number of NC Career Readiness Certifications in BC from January 1, 2012 through September 30, 2016

# CONCLUSION



PHOTO BY AMPLIFIED MEDIA



**THE 2017 SUSTAINABILITY** Plan Update has incorporated new strategies to meet the refined objectives of our community. Objectives have been honed to reflect changes in our financial, regulatory, and political environments. The supporting strategies reflect policy and program changes that are being implemented to streamline and create more efficiencies in our processes. These efforts, identified by our County and community leaders, will direct our actions in accomplishing the twelve goals identified in the Plan Update representing our Community, Environment, and our Economy.

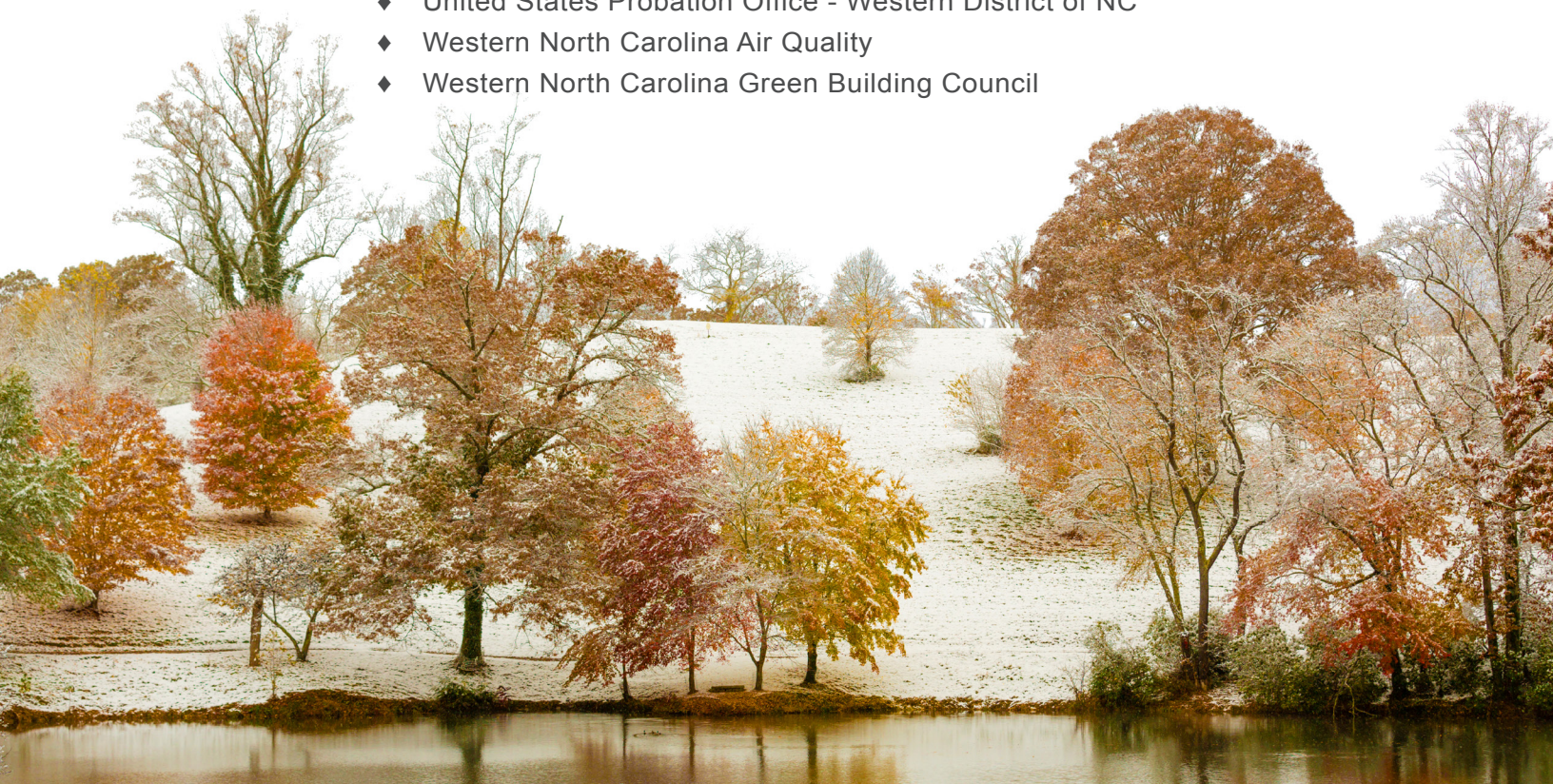
Throughout the next five years, the Plan Update will guide many of our decisions. As Buncombe County grows and changes, our continued success is linked to the legacy that we leave. By making efforts to consider our actions today with tomorrow in mind, part of this legacy will be the vibrant community, healthy environment, and strong economy that we continue to create.



# SOURCES

Information sources within the Sustainability Plan Update and the fifth year Annual Report have been obtained from the following organizations and plans:

- ◆ Appalachian Sustainable Agriculture Program (ASAP)
- ◆ Asheville Area Chamber of Commerce 5X5 Plan
- ◆ Asheville-Buncombe Technical Community College
- ◆ Asheville City Schools
- ◆ Buncombe County Government
- ◆ Buncombe County Health & Human Services Annual Report
- ◆ Buncombe County Schools
- ◆ Buncombe Partnership for Children
- ◆ City of Asheville - Transportation Department
- ◆ French Broad River Metropolitan Planning Organization (MPO)
- ◆ Land-of-Sky Regional Council
- ◆ Mountain Area Health Education Center (MAHEC)
- ◆ North Carolina Community Health Improvement Process (CHIP)
- ◆ North Carolina Cooperative Extension
- ◆ North Carolina Department of Public Instruction (NCDPI)
- ◆ North Carolina Department of Transportation (NCDOT)
- ◆ North Carolina State Center for Health Statistics
- ◆ OnTrack Financial Education & Counseling
- ◆ Soil and Water Conservation District
- ◆ USDA - Natural Resources Conservation Service
- ◆ United States Probation Office - Western District of NC
- ◆ Western North Carolina Air Quality
- ◆ Western North Carolina Green Building Council



# APPENDIX F

## COMMUNITY DEVELOPMENT GRANTS PERFORMANCE ANALYSIS REVIEW

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# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter






## Listing by Sustainability Goal




### Community

-  Citizenship..... n/a
-  Education..... page 1
-  Equity in Access..... page 1
-  Health..... page 2
-  Healthy Environments..... page 2
-  Housing..... page 2
-  Preparedness..... n/a
-  Safety..... page 3

### Environment

-  Conservation..... page 4
-  Transportation..... n/a
-  Waste Prevention..... page 4

### Economy

-  Local Economy..... page 4
-  Local Food..... page 7
-  Workforce..... page 8


## Listing by Agency

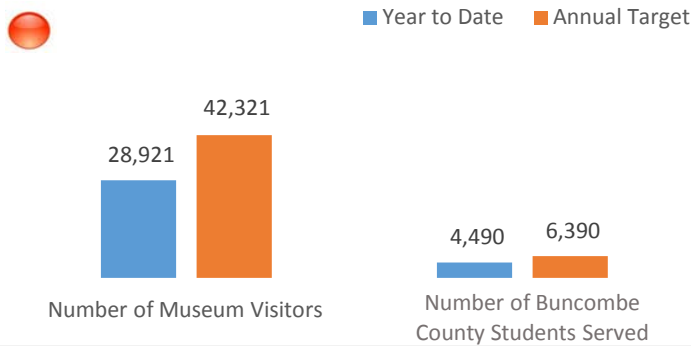
A-B Regional Sports Commission.....	page 4	Friends of the Nature Center.....	page 6
ASAP.....	page 7	Green Opportunities.....	page 8
Asheville Area Arts Council.....	page 5	Habitat for Humanity.....	page 3
Asheville Art Museum.....	page 5	Just Economics.....	page 8
Asheville Community Theatre.....	page 5	MANNA FoodBank.....	page 1
Asheville Downtown Association.....	page 5	Mountain Housing Opportunities.....	page 3
Asheville Greenworks.....	page 4	Mt. Zion Community Development.....	page 2
Asheville Museum of Science.....	page 1	One Youth at a Time.....	page 1
Big Ivy Community Club.....	pages 1,2	Pack Place Cultural Partnership.....	page 6
Carolina Small Business Development Fund....	page 7	The Mediation Center.....	page 3
City of Asheville.....	pages 2,6	WNC Communities.....	pages 4,7
Environmental Quality Institute.....	page 4	YMI Cultural Center.....	page 7
Folk Heritage Committee.....	page 6	YWCA.....	page 2

# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter

**Asheville Museum of Science Museum Expansion** Education

Rebranding as Asheville Museum of Science, expansion of mission, and provision of educational programming

 \$75,000




Metric	Year to Date	Annual Target
Number of Museum Visitors	28,921	42,321
Number of Buncombe County Students Served	4,490	6,390

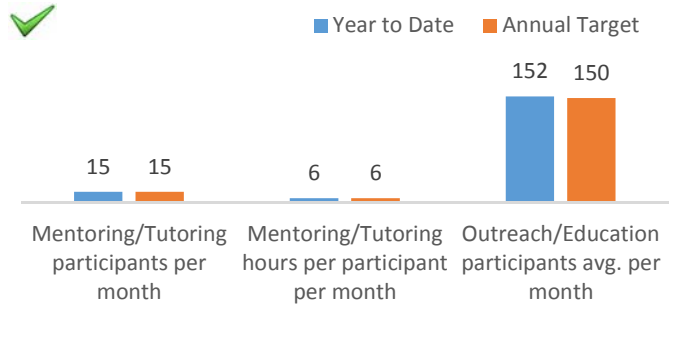
21,383 visitors since January in new location; 46% of visitors were Buncombe County residents

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Profit & Loss statement, Balance sheet

**One Youth at a Time Youth Mentoring** Education

Provides mentoring/tutoring and outreach/education services to support children and families in moving out of poverty

 \$50,000




Metric	Year to Date	Annual Target
Mentoring/Tutoring participants per month	15	15
Mentoring/Tutoring hours per participant per month	6	6
Outreach/Education participants avg. per month	152	150

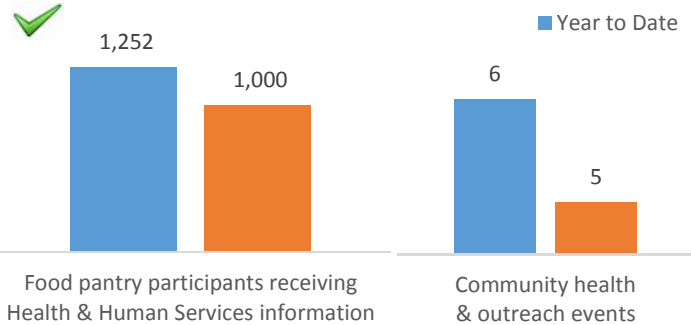
Outreach/Education at Asheville Middle & High, Avery's Creek, Hall Fletcher & Reynolds schools

[Nonprofit financial assurances on file:](#)  
IRS form 990, Compiled financial statements

**Big Ivy Community Club Community Service Navigator** Equity in Access

Links people with Buncombe County Health and Human Services and community resources in north Buncombe County

 \$25,000




Metric	Year to Date	Annual Target
Food pantry participants receiving Health & Human Services information	1,252	1,000
Community health & outreach events	6	5

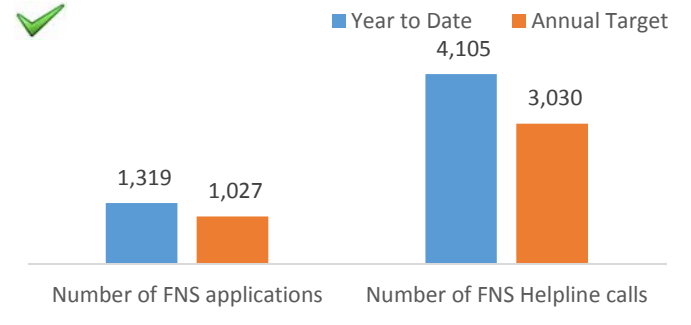
Promotes health and human services through information sessions, newsletters, and bulletin board

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Reviewed financial statements

**MANNA FoodBank Food and Nutrition Services Outreach** Equity in Access

Operates outreach program to provide assistance to those who may be potentially eligible for NC's Food and Nutrition Services (FNS) program

 \$10,000



Metric	Year to Date	Annual Target
Number of FNS applications	1,319	1,027
Number of FNS Helpline calls	4,105	3,030

Helpline callers are given information about the FNS program, local food distribution sites, and 2-1-1

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements


  Desirable or   undesirable trends  Met performance standard  Slightly below performance standard  Below performance standard

# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter


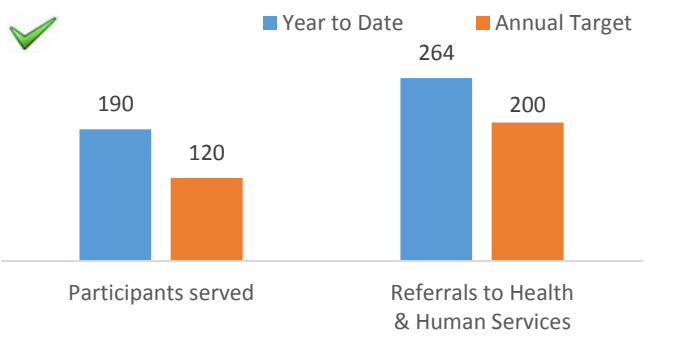
**YWCA Community Service Navigator**

Links people with Buncombe County Health and Human Services and community resources in central Buncombe County

Equity in Access



\$25,000


Top needs included childcare, education, housing & employment

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements


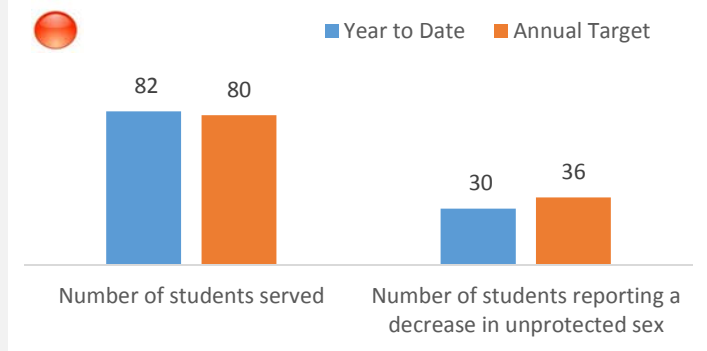
**Mt. Zion Community Development Project EMPOWER**

Works towards reducing pregnancy rates and STDs among African American 11-16 year olds; Program engagement held at Christine W. Avery Learning Center & Asheville City Schools IRL Program

Health



\$10,000


Unable to meet target of 36 students reporting decrease in unprotected sex as only 30 students reported being sexually active

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Profit & Loss statement, Balance sheet


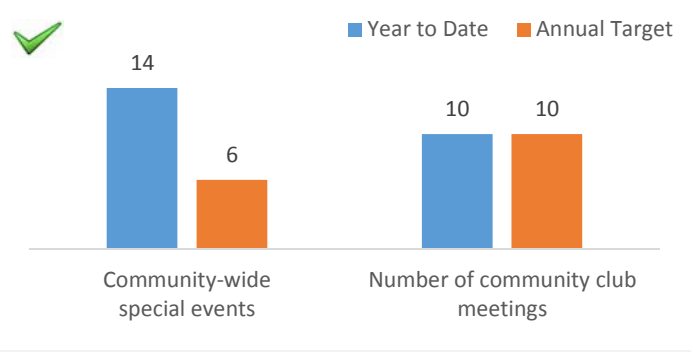
**Big Ivy Community Club Community Center**

Operates a community center in Barnardsville, including swimming pool, recreation, events, and holiday programs

Healthy Environments



\$48,000


Special events included Health Fair, Drug Drop-off, Energy Assistance, Veterans Event, Holiday Gatherings

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Reviewed financial statements


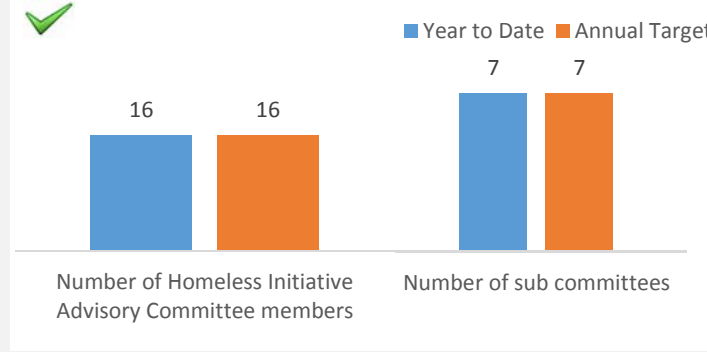
**City of Asheville Homeless Initiative**

Supports the Homeless Initiative, the community's strategic plan to address the issues of homelessness

Housing



\$32,000

Adopted a new strategic plan on homelessness in Buncombe County

[Nonprofit financial assurances on file:](#)  
n/a - public agency

  Desirable or   undesirable trends   
  Met performance standard   
  Slightly below performance standard   
  Below performance standard

# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter

**Habitat for Humanity Home Repair**

Housing

Provides low-income homeowners assistance in prioritizing, financing, and completing home repairs

\$15,000

	■	■	Annual Target	
Number of home repair contracts signed	43	40		
Number of home repairs completed	42	40		

Offers free home assessments to home repair clients

Nonprofit financial assurances on file:  
 IRS form 990, Audited financial statements

**Habitat for Humanity Housing Services**

Housing

Provides homeownership assistance and financial education to low-income families

\$72,500

	■	■	Annual Target	
Number of households enrolled in homeownership program	63	14		
Number of new home closings	14	14		

Family services include homeownership courses and sweat equity monitoring

Nonprofit financial assurances on file:  
 IRS form 990, Audited financial statements

**Mountain Housing Opportunities Affordable Housing**

Housing

Supports affordable housing through the provision of home repair, homeownership, and affordable rentals

\$90,000

	■	■	Annual Target	
Home repairs	157	130		
New homeowner households	37	30		
Renter households	605	605		

Number of households served across all programs = 741

Nonprofit financial assurances on file:  
 IRS Form 990, Audited financial statements

**The Mediation Center Family Visitation Program**

Safety

Provides supervised visitation and safe child exchanges

\$10,000

	■	■	Annual Target	
Number of families served in supervised visitation	50	55		
Number of families served in safe child exchange	1	7		
Number of parents demonstrating new parenting skill	46	50		

Visitations have a monitor present who provides skills coaching to parents; implemented new evidence-based model during FY2017


Nonprofit financial assurances on file:  
 IRS Form 990, Audited financial statements

Desirable or undesirable trends   
 Met performance standard   
 Slightly below performance standard   
 Below performance standard

# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter

**Environmental Quality Institute  
Water Information Network**

Conservation



Conducts surface water monitoring, including stream water sampling, lab analysis, and reporting

\$8,000

✓

■ Year to Date ■ Annual Target


Metric	Year to Date	Annual Target
Sites monitored	58	51
Volunteers engaged	29	23

Measures levels of ammonia, nitrogen, nitrates, orthophosphates, turbidity, pH levels, etc.

[Nonprofit financial assurances on file:](#)  
IRS form 990, Compiled financial statements

**WNC Communities  
Hemlock Preservation Project**

Conservation



Establishes wilderness preservation areas for the endangered Carolina hemlocks and build up the population of Laricobius beetles

\$25,000

✓

■ Year to Date ■ Annual Target

Metric	Year to Date	Annual Target
Total number of Laricobius beetles released	4,390	3,500
Total number of Hemlock groves targeted	22	10

Conducts release, monitoring, outreach and education

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements

**Asheville Greenworks  
Cleaning and Greening Asheville**

Waste Prevention



Coordinates community recycling opportunities, waste reduction education, and tree plantings

\$50,000

✓

■ Year to Date ■ Annual Target

Metric	Year to Date	Annual Target
Volunteers engaged	3,364	2,500
Public recycling events	8	5
Schools engaged	45	25

Includes Tire Amnesty Days, Hard 2 Recycle events, roadside cleanings, and tree planting events

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements

**A-B Regional Sports Commission  
Southern Conference Championship**

Local Economy



Recruits and supports local sporting events for tourism & economic development

\$30,000


✓

■ Year to Date ■ Annual Target

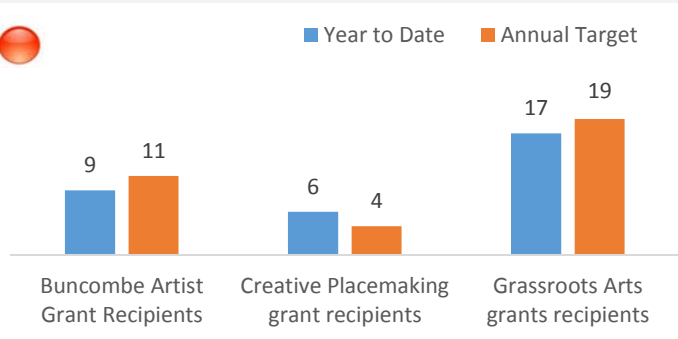
Metric	Year to Date	Annual Target
Event attendance	31,488	27,445
Economic Impact	\$4,230,511	\$4,000,000

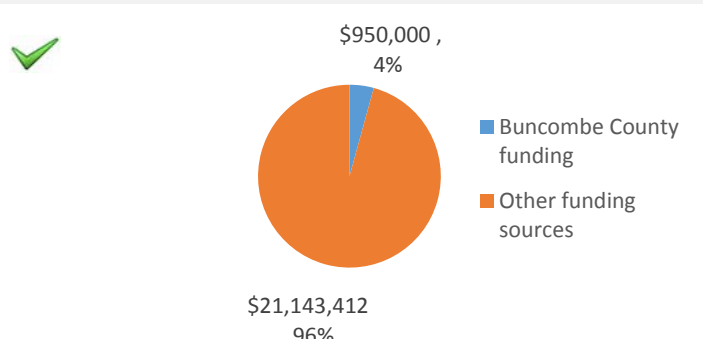
Took place March 2-6, 2017; Also documented \$6.9 million in generated business spending

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements

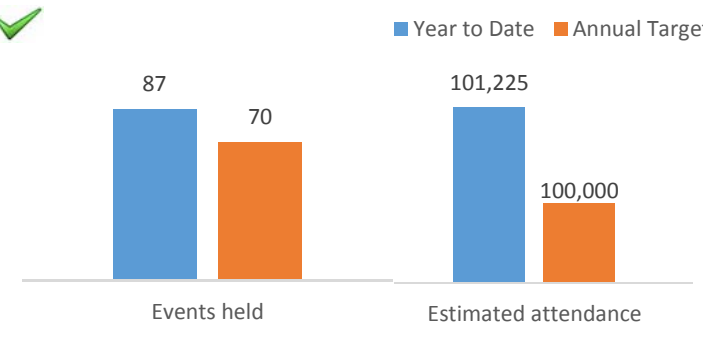
  Desirable or   undesirable trends  Met performance standard  Slightly below performance standard  Below performance standard

# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter

<b>Asheville Area Arts Council Arts Regranting</b>	Local Economy												
Provides grants to local artists, neighborhoods, organizations, and cultural institutions	\$20,000												
<div style="display: flex; justify-content: space-between; align-items: center;"> <span style="color: red;">●</span> <span>■ Year to Date   ■ Annual Target</span> </div>  <table border="1" style="width: 100%; margin-top: 5px; border-collapse: collapse;"> <thead> <tr> <th>Category</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Buncombe Artist Grant Recipients</td> <td>9</td> <td>11</td> </tr> <tr> <td>Creative Placemaking grant recipients</td> <td>6</td> <td>4</td> </tr> <tr> <td>Grassroots Arts grants recipients</td> <td>17</td> <td>19</td> </tr> </tbody> </table>		Category	Year to Date	Annual Target	Buncombe Artist Grant Recipients	9	11	Creative Placemaking grant recipients	6	4	Grassroots Arts grants recipients	17	19
Category	Year to Date	Annual Target											
Buncombe Artist Grant Recipients	9	11											
Creative Placemaking grant recipients	6	4											
Grassroots Arts grants recipients	17	19											
AAAC also facilitates the Buncombe Cultural Alliance													
<a href="#">Nonprofit financial assurances on file:</a> IRS Form 990, Reviewed financial statements													

<b>Asheville Art Museum Preservation, Renovation, Expansion</b>	Local Economy									
Preservation of museum's North Wing, renovation of existing museum spaces, and new construction to expanded facilities	\$225,000									
<div style="display: flex; justify-content: space-between; align-items: center;"> <span style="color: green;">✓</span> </div>  <table border="1" style="width: 100%; margin-top: 5px; border-collapse: collapse;"> <thead> <tr> <th>Funding Source</th> <th>Amount</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Buncombe County funding</td> <td>\$950,000</td> <td>4%</td> </tr> <tr> <td>Other funding sources</td> <td>\$21,143,412</td> <td>96%</td> </tr> </tbody> </table>		Funding Source	Amount	Percentage	Buncombe County funding	\$950,000	4%	Other funding sources	\$21,143,412	96%
Funding Source	Amount	Percentage								
Buncombe County funding	\$950,000	4%								
Other funding sources	\$21,143,412	96%								
County funding from previous years=\$725,000; Target for county funding is 10% or less										
<a href="#">Nonprofit financial assurances on file:</a> IRS Form 990, Audited financial statements										

<b>Asheville Community Theatre Improving Access to the Arts</b>	Local Economy									
Provides summer day camp and youth theatre production classes with scholarships for low-income participants	\$15,000									
<div style="display: flex; justify-content: space-between; align-items: center;"> <span style="color: green;">✓</span> <span>■ Year to Date   ■ Annual Target</span> </div>  <table border="1" style="width: 100%; margin-top: 5px; border-collapse: collapse;"> <thead> <tr> <th>Category</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Day camp &amp; youth production class participants</td> <td>648</td> <td>325</td> </tr> <tr> <td>Participants receiving subsidy</td> <td>106</td> <td>50</td> </tr> </tbody> </table>		Category	Year to Date	Annual Target	Day camp & youth production class participants	648	325	Participants receiving subsidy	106	50
Category	Year to Date	Annual Target								
Day camp & youth production class participants	648	325								
Participants receiving subsidy	106	50								
Includes internships focusing on theatre production, education, and technical/set building										
<a href="#">Nonprofit financial assurances on file:</a> IRS Form 990, Audited financial statements										

<b>Asheville Downtown Association 2016/2017 Events</b>	Local Economy									
Provides free cultural programming events in downtown Asheville	\$25,000									
<div style="display: flex; justify-content: space-between; align-items: center;"> <span style="color: green;">✓</span> <span>■ Year to Date   ■ Annual Target</span> </div>  <table border="1" style="width: 100%; margin-top: 5px; border-collapse: collapse;"> <thead> <tr> <th>Category</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Events held</td> <td>87</td> <td>70</td> </tr> <tr> <td>Estimated attendance</td> <td>101,225</td> <td>100,000</td> </tr> </tbody> </table>		Category	Year to Date	Annual Target	Events held	87	70	Estimated attendance	101,225	100,000
Category	Year to Date	Annual Target								
Events held	87	70								
Estimated attendance	101,225	100,000								
Includes Downtown After 5, Drum Circle, Hoop Jam, LEAF Global Citizen's Dance and Art, Holiday Parade										
<a href="#">Nonprofit financial assurances on file:</a> IRS form 990, Compiled financial statements										

↗ ↘ Desirable or   ↗ ↘ undesirable trends   ✓ Met performance standard   ⚠ Slightly below performance standard   ● Below performance standard





# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter

**City of Asheville  
Historic Resources Commission**

Coordinates historic preservation activities for the City and County, including historic districts, landmarks, and National Register designations

Local Economy  
\$4,500

Year to Date Annual Target

Category	Year to Date	Annual Target
Commission members	12	12
Historic district & landmark reviews completed	31	20



Reports annually

Nonprofit financial assurances on file:  
n/a - public agency

**Friends of the WNC Nature Center  
Offset of Differential Admissions**

Uses funds to offset admission costs so Buncombe County residents pay equitable rates as City of Asheville visitors

Local Economy  
\$36,000

Year to Date Annual Target

Category	Year to Date	Annual Target
Total number of visitors	137,347	115,000
Buncombe County visitors (non-Asheville)	9,019	5,500



29,629 visitors from Buncombe County including City of Asheville (22% of all visitors)

Nonprofit financial assurances on file:  
IRS Form 990, Audited financial statements

**Folk Heritage Committee  
Shindig on the Green**

Operates Shindig on the Green & Mountain Dance and Folk Festival

Local Economy  
\$4,275

Year to Date Annual Target

Category	Year to Date	Annual Target
Shindig on the Green events	8	8
Mountain Dance and Folk Festival days	3	3

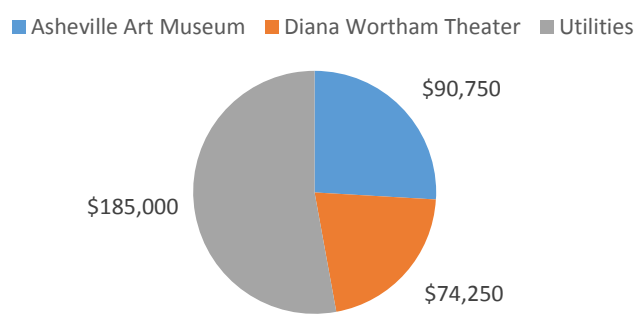
Total attendance at all events was 18,000+

Nonprofit financial assurances on file:  
IRS Form 990, Profit & Loss statement, Balance sheet

**Pack Place Cultural Partnership  
Maintenance and Operations**

Works towards enhancing the arts by maintaining and operating Pack Place art facility

Local Economy  
\$74,250




Asheville Art Museum Diana Wortham Theater Utilities

Category	Amount
Asheville Art Museum	\$90,750
Diana Wortham Theater	\$74,250
Utilities	\$185,000

Asheville Art Museum and Diana Wortham funding is used for building maintenance and management


Nonprofit financial assurances on file:  
IRS Form 990, Audited financial statements


 Desirable or 
  undesirable trends 
  Met performance standard 
  Slightly below performance standard 
  Below performance standard

# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter

**Carolina Small Business Development  
WBCW Capital Access** Local Economy

Operates the Women's Business Center of WNC, provide capital for small businesses, and provide training and technical assistance

  
\$50,000

 ■ Year to Date ■ Annual Target


Metric	Year to Date	Annual Target
Number served through training and technical assistance programs	994	150
Total borrowers accessing business capital	18	14


Formerly named, "The Support Center"

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements

**YMI Cultural Center  
Cultural Programs** Local Economy

Provides educational, economic, entrepreneurial, and cultural programming with an emphasis on African American heritage

  
\$40,000

 ■ Year to Date ■ Annual Target


Metric	Year to Date	Annual Target
Exhibits & events hosted	26	24
Visitors to center	3,425	5,000


Hosted African American, Latinx and Native American art exhibits and multicultural events; hosted 2016 Goombay Festival, estimated attendance: 17,000

[Nonprofit financial assurances on file:](#)  
IRS form 990, Compiled financial statements

**ASAP  
Building Demand for Locally Grown** Local Food

Supports local food economy through promotional support and technical assistance for producers, farms, markets, & local food businesses

  
\$27,500

 ■ Year to Date ■ Annual Target


Metric	Year to Date	Annual Target
Participating farms	138	120
Appalachian Grown farmers markets	17	15


Winter farmers markets in Buncombe County doubled this year

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements

**WNC Communities  
Agriculture Development** Local Food

Provides agricultural programming, including scholarships, commissions, awards, and events with a focus on livestock, dairy & growers






  
\$10,000

 ■ Year to Date ■ Annual Target

Metric	Year to Date	Annual Target
Sales at WNC Regional Livestock Center	\$12,943,000	\$12,800,000
# of members of the WNC Beef Cattle Commission	196	250

Cattle Alliance, Agricultural Hall of Fame, Beef Cattle & Dairy Commissions, Brewer's Grain Alliance

[Nonprofit financial assurances on file:](#)  
IRS Form 990, Audited financial statements

 Desirable or  undesirable trends  Met performance standard  Slightly below performance standard  Below performance standard

# Buncombe County Community Funding Performance Analysis Review Fiscal Year 2017 - 4th Quarter

**Green Opportunities**  
**GO Kitchen Ready**

Workforce

Provides job and life skills training to address barriers to employment to help people attain meaningful jobs in the restaurant industry

\$50,000

■ Year to Date    ■ Annual Target

Metric	Year to Date	Annual Target
Number of new participants	44	37
Average placement wage	\$11.20	\$10.00

Students help prepare food for Homework Diners in partnership with BCS, ACS, and United Way

[Nonprofit financial assurances on file:](#)  
 IRS Form 990, Audited financial statements

**Just Economics**  
**Poverty Support**

Workforce

Supports the Living Wage Employer Certification program and the Voices for Economic Justice program

\$12,500

■ Year to Date    ■ Annual Target

Metric	Year to Date	Annual Target
Number of new Living Wage Certified businesses	53	25
Number of Voices for Economic Justice graduates	21	30

Living wage is \$13/hour or \$11.50/hour with employer provided health insurance

[Nonprofit financial assurances on file:](#)  
 IRS form 990, Compiled financial statements

## Rationale for End of Year Assignment of Key Performance Indicators

- = Met or exceeded annual targets for all measures
- = All measures are within 5% of annual target
- = At least 1 measure is more than 5% off annual target

Desirable or undesirable trends   
 Met performance standard   
 Slightly below performance standard   
 Below performance standard

# GLOSSARY

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## ACCOUNTABILITY

The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry; to justify the raising of public resources and the purposes for which they are used.

## ACCRUAL

An expense that is recorded at the time it occurs or revenue recorded when earned.

## ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

## ADOPTED BUDGET

The budget approved by the County Commissioners and enacted via a budget appropriation ordinance, on or before June 30 of each year.

## AD VALOREM TAXES

Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

## AGENCY FUNDS

One type of fiduciary (trustee) fund. Agency funds are used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only receipt, temporary investment, and remittance of financial resources to individuals, private organizations or other governments.

## ALLOCATE

Set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

## AMORTIZATION SCHEDULE

A schedule of debt-service payments separating the portions of payments attributable to principal and interest.

## ANNUAL BUDGET

A budget covering a single fiscal year.

## APPROPRIATED FUND BALANCE

The unspent amount (fund balance) appropriated as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.

## APPROPRIATION

An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget.

**ASSETS**

Property owned by the County that has monetary value.

**ASSESSED VALUE**

The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

**ASSESSMENT**

The process for determining values of real estate and personal property for taxation purposes.

**BALANCED BUDGET**

A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

**BASIS OF ACCOUNTING**

A term used referring to when revenues, expenditures, expenses, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurement, on either the cash or the accrual method.

**BENCHMARKING**

The process of measuring an organization's performance and processes against the best-in-class private and public organizations.

**BIENNIAL BUDGET**

A budget applicable to a two-year budget.

**BOND**

A written promise to pay a specified sum of money (principal or face value) at a specified future date (the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

**BONDED DEBT**

The portion of indebtedness represented by outstanding bonds.

**BUDGET**

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which may be spent within a certain time period.

**BUDGET DOCUMENT**

A formal document presented to the Board of Commissioners containing the county's financial plan for a fiscal year.

**BUDGET MESSAGE**

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

**BUDGET ORDINANCE**

The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

**BUDGET YEAR**

The fiscal year for which a budget is proposed or a budget ordinance is adopted.

**BUDGETARY CONTROL**

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)**

A drug suppression and investigative unit.

**CAPITAL IMPROVEMENT PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from a long-term work program. It sets forth each project and specifies the resources needed to finance the projected expenditures.

**CAPITAL OUTLAY**

An expenditure expected to have a useful life greater than one year and an estimated total cost of \$10,000 or more.

**CAPITAL PROJECT**

A project expected to have a useful life greater than ten years or an estimated cost of \$250,000 or more. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

**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 time frame, month or year, in which expenditures are made and revenue received.

**DEBT SERVICE**

Payment of interest and principal on an obligation resulting from the issuance of bonds.

**DEBT SERVICE REQUIREMENTS**

The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

**DEFICIT**

Expenditures exceed revenues.

**DEPRECIATION**

An accounting charge associated with expiration in the service life of fixed assets. Depreciation is not recorded as an expense for budget purposes.

**DESIGNATED FUND BALANCE**

The amount of fund balance that is unavailable for future appropriations.

**DISCRETIONARY EXPENDITURES**

These are expenditures that the County can use or regulated by it's 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 it's 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.

**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)**

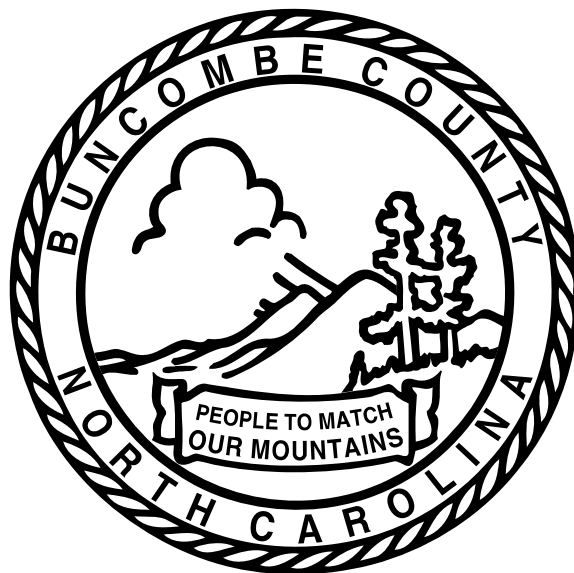
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**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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