



BUNCOMBE COUNTY, NORTH CAROLINA

Annual Budget Report

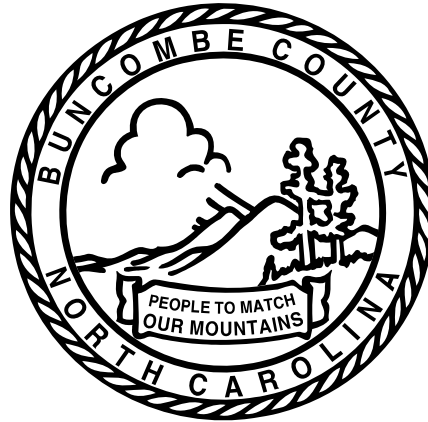


Fiscal Year 2010-2011



BUNCOMBE COUNTY, NORTH CAROLINA

ANNUAL BUDGET FISCAL YEAR 2010 – 2011



BOARD OF COMMISSIONERS

David Gantt, Chairman

William H. Stanley, Vice Chair

Carol Peterson

K. Ray Bailey

Holly Jones

COUNTY MANAGER

Wanda S. Greene, PhD, CPA

DIRECTOR OF FINANCE

Donna B. Clark

Prepared by:

Department of Finance and Budget

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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:

Show pride in our work

Exhibit caring in all we do

Respect others

Value and practice honesty

Exercise responsibility

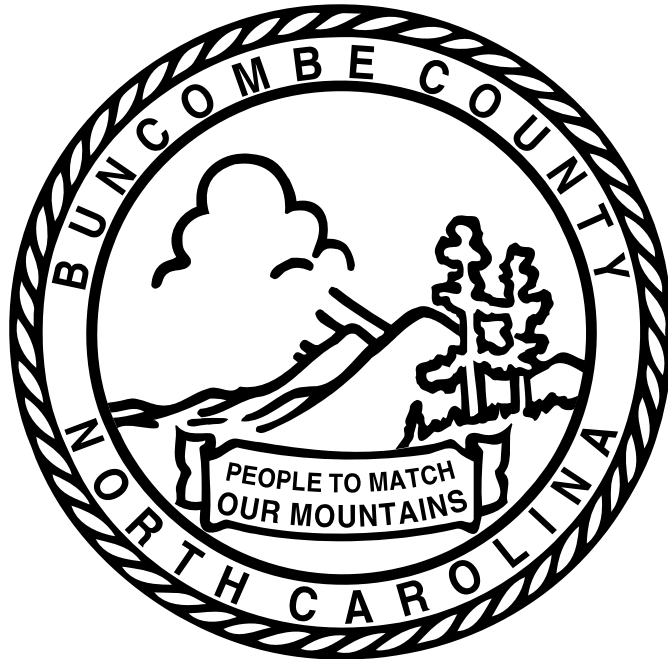
OUR MISSION:

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.

North Carolina



<u>Buncombe County</u>	
Population	235,123
Area	656.55 sq. miles
Date Est.	12/5/1791
County Seat	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 five-member Board of County Commissioners governs Buncombe County today, and they appoint a County Manager. The Board of Commissioners is chosen every four years in partisan elections. The Commissioners set policy, determine budgets for several agencies and set property tax rates for the entire county. 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 FY2011 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.

Buncombe County

BOARD OF COUNTY COMMISSIONERS



David Gantt – Chairman

David Gantt, an attorney, is serving his fourth term on the Board. He is currently an active member of the Boards of the Asheville Regional Airport Authority, Eblen Charities, Asheville Buncombe Community Relations Council, and Martin Luther King, Jr. Committee. Commissioner Gantt is an advocate for education and the working people of Buncombe County.

Bill Stanley – Vice Chairman

A retired high school coach and principal, Bill Stanley is serving his sixth term. In addition to his local involvement in civic affairs, he is a former President of the North Carolina Association of County Commissioners and is currently serving as a member of the Metropolitan Sewage District Board, MPO, RPO, and NCACC District Representative. Commissioner Stanley was recently appointed to the NC Advisory Commission on Military Affairs by Senate President Pro Tem Marc Basnight.



Holly Jones

Commissioner Holly Jones was elected to the Buncombe County Board of Commissioners in 2008. She served on Asheville City Council from 2001-2008. She currently serves on the Transportation Advisory Committee, Community Energy Advisory Committee and Land of Sky Council. Commissioner Jones works as the executive director of the YWCA in downtown Asheville.





Carol Peterson

A fifth generation native of Buncombe County and a retired Director of Vocation for the Asheville City Schools, Carol Peterson is serving her second term of office. She also serves as the Past-Chair for Asheville Buncombe Technical Community College Board of Trustees, and on Boards for Children First, College for Seniors, UNC-A, Juvenile Crime Prevention Committee, and Smart Start.

K. Ray Bailey

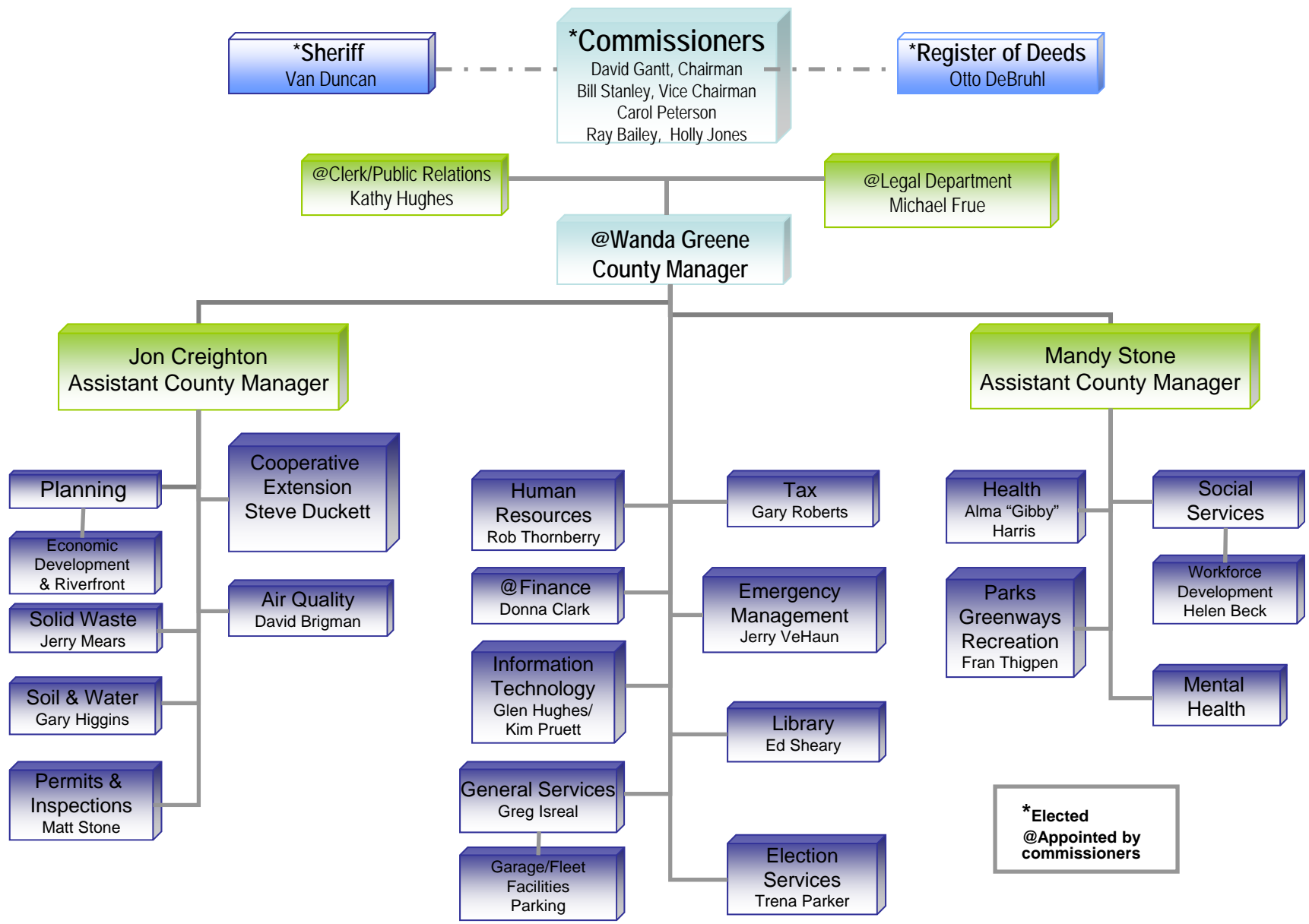
Commissioner K. Ray Bailey was elected to the Buncombe County Board of Commissioners in 2008. He is the President Emeritus of Asheville Buncombe Technical Community College where he served for 42 years, the last 15 as president. Commissioner Bailey currently serves on the Economic Development Coalition, Tourism Development Authority, and Mission Hospitals Board.



County Officials

- | | |
|---------------------------------|--|
| Wanda S. Greene, PhD, CPA | County Manager |
| Jon Creighton, MBA | Asst. County Manager/Planning Director |
| Amanda Stone, MSW | Asst. County Manager/Social Services Director |
| Kathy Hughes | Clerk to the Board |
| Michael Frue, JD | County Attorney |
| Donna B. Clark | Finance Director |
| Otto DeBruhl | Register of Deeds |
| Van Duncan | Sheriff |
| Fran Thigpen | Parks, Greenways, & Recreation Services Director |
| Pat Freeman | City/County Bureau of Identification Director |
| Trena Parker, MPA | Elections Supervisor |
| Alma "Gibbie" Harris, MSPH, FNP | Health Director |
| Ed Sheary, MSLS | Library Director |
| Jerry VeHaun | Emergency Services Director |
| Matt Stone | Permits & Inspections Director |
| Robert Thornberry, Jr., MA | Human Resources Director |
| Glen Hughes | Technology Services Director |
| Kim Pruett | Information Systems Director |
| Gary Roberts | Tax Director |
| Gary Higgins | Soil & Water Conservation Director |
| Steve Duckett | Cooperative Extension Director |
| Greg Isreal | General Services Director |

Buncombe County Government



***Elected**
@Appointed by commissioners



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Buncombe County

North Carolina

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director



Wanda Greene, PhD, CPA
County Manager

Buncombe County Manager

Jon Creighton, MBA
Assistant County Manager / Planning Director

Mandy Stone, MSW
Assistant County Manager / DSS Director

May 18, 2010

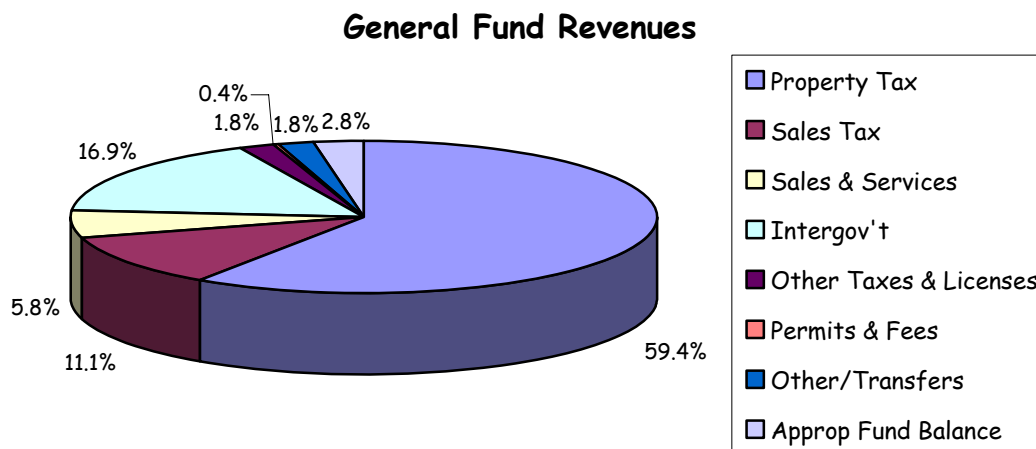
Dear Members of the Board of County Commissioners:

I respectfully present Buncombe County's Fiscal Year 2010-2011 (FY2011) Budget Estimate of \$327,827,466. This Estimate was prepared using our current 52.5 cent tax rate and includes a General Fund Budget Estimate of \$252,804,643 and Non-General Fund operating plans totaling \$75,022,823. This represents a 1.1% increase in the General Fund budget over the FY2009/10 level of funding. Since the non-general funds are paid for with fees and special revenues, this message focuses primarily on the General Fund portion of the budget.

We believe the FY2011 Budget Estimate continues our strong financial management of County resources. Following is information on revenues and expenditures specific to the FY2011 Budget Estimate:

Revenues:

General fund revenues are derived primarily from 3 sources: property tax, sales tax, and intergovernmental transfers (primarily for human services). The economic decline has negatively impacted our sales tax and other growth related revenues. Property tax now represents 59 percent of our general fund revenue. In North Carolina, counties can access only those revenue streams that the North Carolina General Assembly authorizes counties to use. The following chart reflects the sources of revenue included for the general fund budget:



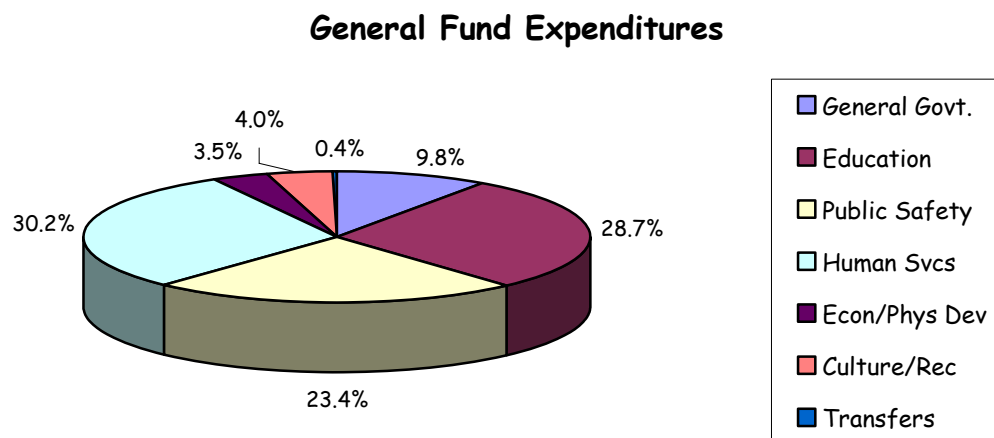
In the FY2011 Budget Estimate, over 97 percent of our revenues come from the combination of property tax, fees, intergovernmental revenues, sales tax, and fund balance. Composition of the County's General Fund Revenues is reflected in the following table:

Revenue Source	Revenues	% of 2011 Budget
Property Tax	\$150,278,615	59.4%
Intergovernmental	42,715,316	16.9%
Sales Tax	27,957,326	11.1%
Other Taxes & Licenses	4,446,000	1.8%
Permits & Fees	1,114,950	0.4%
Sales & Services	14,647,219	5.8%
Other Revenues	4,668,951	1.8%
Fund Balance	6,976,266	2.8%
TOTAL	\$252,804,643	100%

This budget estimate reflects: a \$2.1 million loss in sales tax revenue; a \$550,000 loss of wine and beer tax, \$305,500 revenue loss due to changes in State regulations around soil erosion and storm water permits; and \$290,000 revenue loss from reduction in the amount the State pays to house their inmates in our detention facility.

Expenditures:

Like all North Carolina counties, our core businesses are education, human services and public safety. Core businesses include: social services, public health, transportation, aging programs, mental health; workforce development; detention center; civil process and court security; emergency management; emergency medical services; court support; juvenile detention; Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College. The following chart reflects the division of expenditures by functional service for the General Fund:



Core business budgets consume 82.3 percent (\$208,103,225) of our FY2011 General Fund Budget Estimate. The history of core service expenditures are reflected in the following table:

Function	Expenditures		
	FY2009	FY2010	FY2011
Education	73,317,302	72,961,465	72,490,575
Human Services	83,799,047	75,481,694	76,357,271
Public Safety	54,100,528	56,578,237	59,255,379
Total Exp	211,216,877	205,021,396	208,103,225
% of Budget	82.6	82.0	82.3

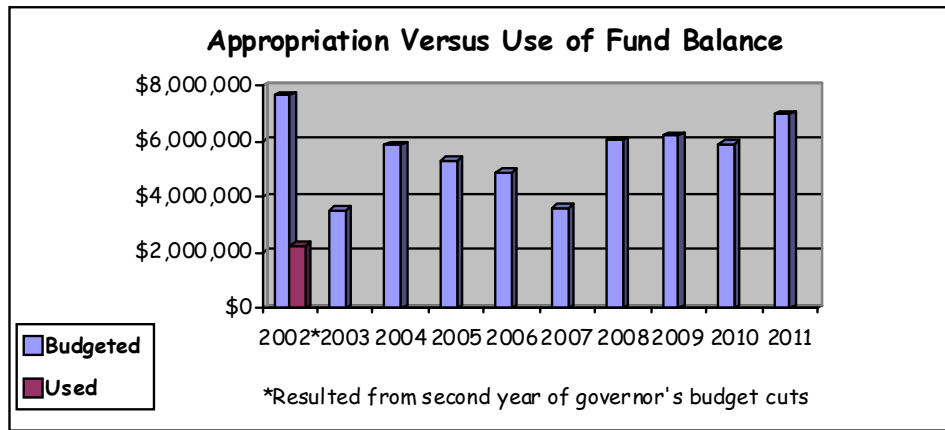
The impact of changes at the State level include: \$169,400 cost increase for probation with the State shifting this cost to counties; and \$944,500 increase in retirement due to the economic impact of lower interest earnings in the system.

The balance of the General Fund budget includes services such as administration, information technology, finance, human resources, facilities, tax, election services, register of deeds, economic development, planning, permitting, recreation, and libraries. The following table reflects the expenditure breakdown for the General Fund:

Function	Expenditures	Revenues	Net County Cost	% of Total Budget
General Government	\$24,682,983	\$5,401,964	\$19,281,019	9.8%
Education	72,490,575	8,735,275	63,755,300	28.7%
Public Safety	59,255,379	9,174,927	50,080,452	23.4%
Human Services	76,357,271	42,927,309	33,429,962	30.2%
Economic/Phys Dev	8,899,419	624,237	8,275,182	3.5%
Culture/Recreation	10,100,290	2,223,674	7,876,616	4.0%
Capital/Transfers	1,018,726	0	1,018,726	0.4%
TOTAL	252,804,643	69,087,386	183,717,257	100%

Balancing the Budget:

Fund Balance Appropriation is one means to help lower the burden on property tax owners. Each year we appropriate fund balance with the challenge to save the appropriated amount. Historically, we have been able to do that. The FY2011 Budget Estimate includes a fund balance appropriation of \$6,976,266. The following graph reflects the historical appropriation versus use of fund balance in our annual budgets:



Other Taxing Districts:

During our budget process, we also set property tax rates for other taxing districts. The following schedule reflects the requested rates for the fire districts and Asheville City Schools. The Fairview Fire District has requested a 1.5 cent increase to their tax rate and Reems Creek has asked for a 2 cent increase in their Haw Creek District.

Buncombe County - Fire, Ambulance and Rescue Service Districts Ad Valorem Tax Rates (in cents)		
	FY2010	FY2011 Requested
Asheville Suburban	8.5	8.5
Barnardsville/Barnardsville N.E.	15.0	15.0
Beaverdam/Beaverdam N.C.	11.0	11.0
Broad River	10.0	10.0
East Buncombe	9.0	9.0
Enka-Candler	7.5	7.5
Fairview	7.5	9.0
Fletcher	7.8	7.8
French Broad	12.0	12.0
Garren Creek	14.0	14.0
Haw Creek-Asheville	9.0	9.0
Haw Creek-Reems Creek	9.0	11.0
Haw Creek-Riceville	9.0	9.0
Jupiter	9.5	9.5
Leicester/Leicester N.W.	10.0	10.0
N. Buncombe /N. Buncombe N.E.	10.6	10.6
N. Buncombe N. C.	10.6	10.6
Reems Creek/Reems Creek N.C.	12.0	12.0
Reems Creek N. E.	12.0	12.0
Reynolds	11.0	11.0
Riceville	11.0	11.0
Skyland/Skyland-S. Buncombe	7.8	7.8
Swannanoa	12.0	12.0
Upper Hominy/Upper Hominy S.D.	11.0	11.0
Woodfin/Woodfin N.C.	10.0	10.0
W. Buncombe/W. Buncombe N.W.	9.0	9.0
School District Ad Valorem Tax Rate (in cents)		
Asheville City Schools	15.0	15.0

We appreciate the Board of County Commissioners' support and guidance as we serve our citizens. We are in the people business - and that includes a wide spectrum of services. With the economic challenges, we find our citizens need us even more than in years past. Every day most of our employees touch a person's life, often having a very significant impact on the person and our community. This budget focuses on maintaining quality in our core service areas that citizens need most.

It is our intention to SERVE our citizens well within the constraints that honor the need to hold costs down for all citizens while serving more citizens than have traditionally needed our services.

As always, Buncombe County Government is here to SERVE.

Respectfully submitted,

Wanda S. Greene, PhD, CPA
County Manager

WSG/dm

State of the County Report – May 2010

These past few years have provided a number of challenges to local governments across the nation and here in North Carolina. While Buncombe County has not been immune to the many challenges presented by the economic recession, we can report that the state of our County continues to be strong. Standard and Poor’s analysts said “The County has demonstrated the ability to manage the recession better than many of its peers”. It is the mission of Buncombe County to promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life; to provide an efficient and effective government our citizens can trust and to deliver needed services through a responsive work force committed to excellence, integrity and teamwork.

The County exists to enhance the lives of our citizens and we have continued to focus on being strong in delivering the core responsibilities of County government. The county provides a wide array of services and programs available to citizens through the hard work and dedication of Buncombe County employees. We hope you will share our sense of pride in the many accomplishments of the county government that exemplify our commitment to public service. In this report we will provide general information about the State of the County, highlight some of our accomplishments and review some of the challenges we continue to face.

Growth and Demographics

The county recognizes the critical importance of tracking demographic changes in the population in order to design and implement appropriate programs and services for our citizens. Looking forward, a challenge facing the County is our changing demographics. Buncombe County’s population, like that in the rest of the country, is both aging and more ethnically diverse than at any other time in our history. Estimates indicate we will continue to see a significant increase in the Hispanic and Ukrainian populations as well as adults over the age of 65. The County will continue to monitor updated demographic information as it becomes available based on the new *U.S. Census 2010*. Responding to these demographic changes, through appropriate policy decisions and provision of services will be an important step in assuring the continued success of our community.

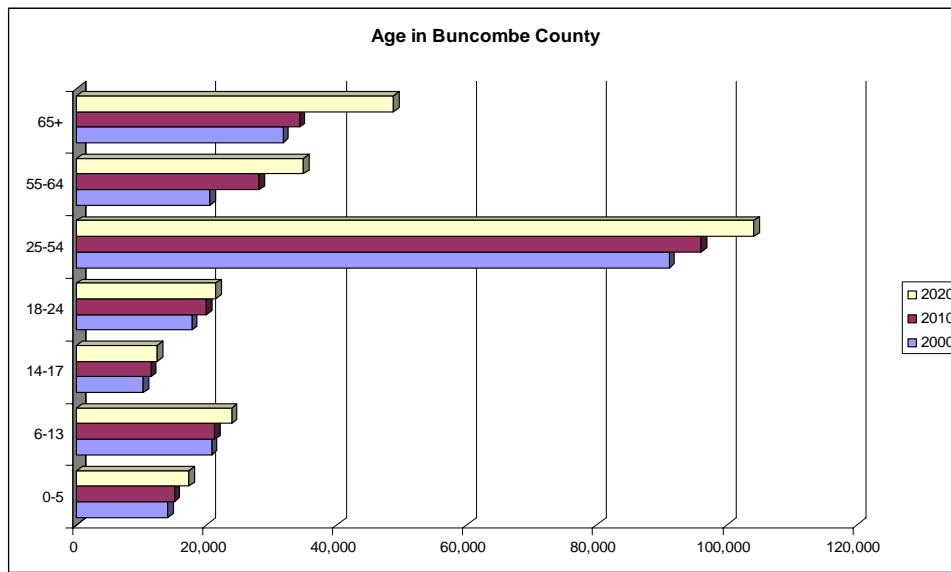
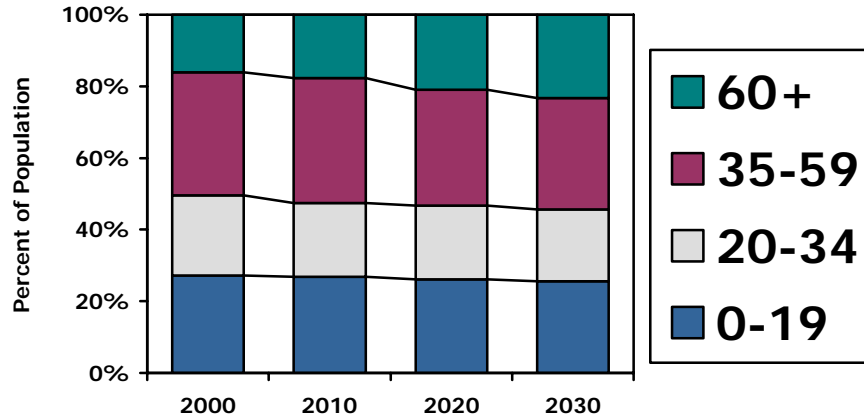
Between 2000 and 2008, the population of Buncombe County grew from 206,330 to an estimated 229,047, or approximately 8%. Estimates indicate continued growth of approximately 1.3% per year. More than 90% of the local population growth is from in-migration largely from other North Carolina communities and Florida. Census projections estimate that this reasonably moderate growth rate is expected to continue.

In terms of composition, Buncombe County’s population is approximately 48% male and 52% female. The racial make up of the County is approximately 88% non-Hispanic white, 7.3% Black/African American, 4% Hispanic/Latino (up from 2.8% in 2000), and less than 1% Native American, Asian and Pacific Islander.

The age of the County’s population has been slowly increasing throughout the last several years, though there are possible dramatic changes in the foreseeable future. In real numbers, each of the age groupings have increased from 2000 to 2008. However, as a result of the “baby boom” generation reaching their 60’s and internal migration, the number of individuals 65 or older is estimated to increase by more than 30,000 by the year 2020, more than any other age group. This trend is not unique to Buncombe County and is being seen throughout North Carolina and the rest of the United States.



Population Shift in North Carolina



Human Services

The demand for support services has dramatically increased as many individuals and families within our community struggle to make ends meet during these economically challenging times. While other sectors of the economy have slowed, the counter-cyclical nature of Human Services is illustrated through the unparalleled demand for services. Consider the following increases:

- 62% increase in individuals served through Adult Protective Services (FY 07 to FY 09)
- 76% increase in Food Assistance caseload (with 47% of that occurring in the last year)
- 23% increase in Disease Control visits
- 12% increase in Medicaid/Health Choice cases (July 2007 to January 2010)
- 9% increase in WIC caseload

One example of the tremendous need within our community is the demand for Food Assistance. In Buncombe County 1 in 10 adults and 1 in 5 children receive Food Assistance. Over \$33.5 million dollars were dispersed to Food Assistance recipients in the County in FY09; this number is projected to grow to \$46 million in FY10. These federal funds are reinvested in our local economy as families buy healthy and nutritious food.

Due to a strong performance-based management system, the County has met this need and provided timely, efficient support services for individuals and families - many of whom never have needed help before. Despite a 76% growth in cases, an average caseload of 490, Food Assistance caseworkers have continued to decrease lobby wait time and days to process applications, while maintaining a 100% quality control rate. Those eligible for services are usually approved 8 days after applying for services; important results for a parent needing help feeding their family.

The County's commitment to focus on core County services has allowed the County to enter into a number of SMART partnerships that increased capacity in our community for services, leveraged community resources and ultimately increased community ownership for the safety and health of our citizens.

- A partnership with Irene Wortham transferred administration of the County's Community Child Care Center. This partnership increased capacity by 20%, serving an additional 10 special needs children within the first year of the transition. This partnership supports the County strategic plan to realign our investment in child care to leverage increased capacity and support building a skilled workforce while enhancing the quality of care for our children.
- The County entered into a partnership with WNCCHS, a federally qualified health center, to provide primary care services beginning in January 2010. Through this partnership, an additional 12,000 unduplicated patients will have access to health care services the first year and the safety net will be strengthened by adding 90 walk-in acute care slots each day. The partnership will leverage additional non-County funds, supporting the County Strategic Plan to expand access to healthcare for the uninsured and underinsured.
- \$1.6 million in Shelter and Utility Assistance was distributed throughout the community via smart partnerships with ABCCM, Eblen-Kimmel Charities, and Swannanoa Valley Christian Ministry. These funds keep families whole and self-sufficient by providing assistance necessary to overcome temporary crises.
- The County invests \$609,000 in aging services, leveraging \$1.3 million in block grants to serve older adults in the community. Current efforts, such as strategic planning and coordination of the County funding plan for aging services, are essential as the total number of individuals age 60+ in Buncombe County is expected to nearly double by 2030, requiring expanded levels of resources, supports, and services for elderly populations.

Buncombe County is in the business of serving its citizens. However, traditionally it has been the responsibility of our citizens to come to us when seeking our programs and services. We are working diligently to face the challenge of bringing more of our programs and services to our citizens. As we look to the future to meet community need, the County remains committed to ensuring easy access to services. The opening of a satellite office, HS West, and community-based staff has allowed us to increase access while avoiding the cost of new buildings, supporting the County Strategic Plan to improve convenience and accessibility of County Human Services for all residents. Additionally, we are working to better integrate services within Human Services and across community agencies. One example of this is the start of a new program, the Nurse-Family Partnership, which focuses on helping first-time parents succeed by providing in-home nurse visits to low-income women during their first pregnancy and throughout the first two years of their child's life. This program has been shown to improve pregnancy outcomes, child health and development, and economic self-sufficiency of

families, as well as significantly reduce involvement with child protective services. As this program grows we will look for opportunities to further integrate services for these families.

In providing a wide array of services, ranging from employment assistance to pregnancy support, how we manage information is critical to our continued success. Significant effort over the last few years to build integrated case management systems and to outfit workers with laptops and air cards so they can access these systems anywhere have allowed us to disperse our staff within the community while keeping them connected to vital resources needed to support individuals and families.

Human Services will continue to explore smart partnerships that build community capacity and strengthen the County's core services as well as ways to reallocate resources and efficiencies in operations in order to meet these challenges. As we move forward, we will look for ways to create a sustainable approach to providing services at a local level that meets this tremendous need and keeps our community strong.

Sustainability

Our Commissioner's commitment to the environment runs deep. The health of our environment is essential, and we can proudly tell you that we are working hard to preserve our natural landscape, resources and quality of life. In that regard Buncombe County provides direction in maintaining orderly and responsible growth by supporting projects and developing and enforcing ordinances, policies, and procedures with careful consideration for our natural environment. The Commissioners have put into action a number of projects and ordinances that have positively impacted our environment for both the short and long term.

- **Flood Damage Prevention** - The State of North Carolina partnered with the Federal Emergency Management Agency (FEMA) to update the National Flood Insurance Rate Maps throughout North Carolina. Buncombe County joined the National Flood Insurance Program (NFIP) in 1980, which is required by FEMA in order for County residents to be able to carry flood insurance coverage. The County first received floodplain maps in 1980, and received an update to these maps in 1996. New draft maps for the County became available in 2007, and a number of public meetings were held to apprise residents of the adoption process. The State undertook a more detailed study of many watercourses, and as such, the new draft maps included base flood elevation data on all waterways mapped within the 100-year floodplain, as well as non-encroachment areas. The County updated its Flood Damage Prevention Ordinance over the past year, and these changes were adopted in conjunction with the new Flood Insurance Rate Maps, effective January 6, 2010. These will provide residents with additional protections against future flooding by requiring more precautionary building practices in identified flood hazard areas.
- **Hillside Development Regulations (slope development)** - The Hillside Development Regulations are a subsection of the Buncombe County Land Development and Subdivision Ordinance, and take effect when the average natural slope of the tract to be subdivided is at or above 25 percent. The goal of these regulations is to ensure that responsible development occurs on steeper areas, setting forth standards to counter the possible adverse visual and environmental effects of such development.

The Buncombe County Board of Commissioners will be considering amendments to the Hillside Development Regulations in 2010. Proposed changes would limit the adverse impact of development by decreasing the allowed density and disturbance. The amendments also set forth standards whereby the developer can earn density bonuses by further limiting disturbance, conserving open space and keeping development on less steep slopes.

Public safety would be enhanced by proposed requirements for engineering certifications for development in steep areas and in areas shown as high or moderate hazard on the Buncombe County Slope Stability Index Map.

- **County-Wide Zoning** - The goal of the Buncombe County Zoning Ordinance is to create compatible development throughout the County by more closely guiding development within the Metropolitan Sewerage District (MSD) service area. For properties located outside the MSD district, regulations only limit uses that could have significant impacts on communities and surrounding properties. Knowledge of zoning classifications allows homeowners, homebuyers, and developers alike to more easily ascertain the nature of development that might take place in their community.

The Buncombe County Board of Commissioners will be considering amendments to the Zoning Ordinance in 2010. Proposed changes would establish Steep Slope/High Elevation and Protected Ridge Overlay Districts. The districts would establish development standards that limit the intensity of development, preserve the viewshed and protect the natural resources of the county. The districts would reduce the permitted uses in number and size as well as set limits on density, building height and disturbed and impervious area. The overlay districts would also require screening of the downhill surfaces of structures. Public safety would be enhanced by proposed requirements for engineering certifications for development in steep areas and in areas shown as high or moderate hazard on the Buncombe County Slope Stability Index Map.

- **Landfill Wastewater Pretreatment System and Gas-to-Energy Project** - This project is a product of partnerships with the United States Environmental Protection Agency (USEPA) and North Carolina Department of Environment and natural Resources (NCDENR), using Leachate recirculation as a means of reducing wastewater flow to the MSD and improving the quality of the discharged Leachate. This project will expand an existing pre-treatment system, a by-product of which would be the production of larger quantities of landfill gas through enhanced waste decomposition. The electrical energy produced by the gas-to-energy facility would be enough to supply renewable energy to power approximately 1,100 homes. This project offers significant water quality protections, as well as a source for alternative energy and reduction of greenhouse gases.
- **Conservation Easements: Protecting Buncombe County's Natural Beauty** - The *Buncombe County Land Conservation Advisory Board* was created by the County Commissioners in 2004. Together with the *Farmland Advisory Board*, which was created in 1989, they have worked diligently to promote the use of voluntary land conservation easements to preserve the beauty and ecology of Buncombe County.

Conservation easements are voluntary and include permanent deed restrictions placed on an owner's property prohibiting or limiting future development on the property. Since the easements are voluntary, there is considerable flexibility afforded an owner in tailoring the easement to the owner's needs. The owner can continue to own, use, and live on the land and is generally given federal and state income tax incentives for their land donation.

Buncombe County selected ten high priority focus areas for preservation using conservation easements. Focus areas are in the beautiful mountain ranges throughout the County; the French Broad and Swannanoa rivers; and lands adjacent to the Blue Ridge Parkway. Since 2004 the County has invested \$5.3 million, which leveraged over \$25 million in private donations, grants and owner donations, and preserved 3,640 acres.

Transportation

We are excited to announce that Mountain Mobility is celebrating its 20th anniversary of providing public transportation services in Buncombe County. Mountain Mobility was established to provide transportation services for residents of

Buncombe County and since its inception, the system has grown to serve a wide variety of organizations, as well as provide general public transportation services outside of the City of Asheville.

Recently, Mountain Mobility has enacted a number of changes to enhance efficiency and improve services. In November of 2009, they went live with the implementation of on-board data terminals and GPS units on the entire Mountain Mobility fleet. The implementation of this technology was paid for with North Carolina Department of Transportation (NCDOT) /Public Transportation Division (PTD) grant funds (90%) with a 10% local match. It has allowed them to go digital and virtually paperless in the collection of real-time locational data on all fleet vehicles; improved the overall efficiency of their service as well as customer service; and expanded capacity to transport more people within the same resources.

In addition, Mountain Mobility has been approved for federal stimulus funds to purchase new radios, pay for preventive maintenance and purchase natural gas and liquid propane gasoline dual fuel vehicles. These projects are steadily moving forward as funding contracts continue to be worked through at both the state and federal levels.

NCDOT is also funding a feasibility study to look at cooperation, coordination, and/or consolidation options for public transportation services. The study participants are Henderson County, Buncombe County and the City of Asheville. The study began in early December, 2009 and the consultant is expected to have final recommendations to present to each of the governing bodies late spring/early summer. It is expected that recommendations will be made for areas of formal coordination between two or more of the transit agencies involved for some areas of operations, and recommendations for increased cooperation in other areas. The areas discussed thus far for increased cooperation and/or coordination have been service provision, capital facilities, technology, fare structure, development of routes and schedules, and marketing.

Affordable Housing

As an integral component of the County's Strategic Plan, the Commissioners work diligently to support policies and promote initiatives to help ensure an adequate supply of affordable housing of all types (rental and ownership) in the County. Since 2004 Buncombe County has allocated \$2,102,700 towards various initiatives in the affordable housing services program. This year the County was able to award \$650,000 in funding utilizing returned funds, unallocated funds from prior years and this year's allocation. Programs supported by these funds include Down Payment Assistance, Emergency Repair, Employee Assistance, Single-Family Home Construction and Permit Fee Rebate.

Through the Housing Consortium and Home Investment Partnership Program (HOME), the County matches its HOME allocation level of \$325,000 with \$75,000 annually. These funds are used for Down Payment Assistance, Single-Family Home Construction, Rural Rehabilitation and Multi-Family Rental Housing. Multi-family rental housing that HOME funds have supported include Windridge, a 40-unit rental complex located on Eliada Home Road, Northpoint Commons, a 69 unit rental complex in Woodfin, Compton Place, a 40-unit rental senior apartment community, and Life House, a 20-unit facility for special needs clients with physical disabilities. Additionally, the County has committed \$375,000 for 60 affordable housing units at Glen Rock, a large rental project within the River Arts District, as well as \$500,000 for 60 additional affordable rental units at the Larchmont Property off of Merrimon Avenue in Asheville.

Buncombe County also contributes to the federal Community Development Block Grant every three years. The additional County funding helps support administration cost for the non-profit administration of this grant. In fact, **for every \$1 the County has spent over the past 10 years, it has leveraged \$25 through grants and other funds.** These funds keep homeowners safe in their home through rehabilitation and emergency repair, including activities such as roof replacement, furnace replacement, or electrical work.

Capital Accomplishments and Initiatives

Another challenge we face is with regards to our *infrastructure*. With the anticipated growth in population, the county must continue to invest in the physical facilities necessary to provide important programs and services to our citizens. It is a County goal to balance the need for additional economic and population growth opportunities with environmental stewardship through well-planned infrastructure expansion. Since 2008, Buncombe County has continued to make substantial investments in a number of important community projects such as:

- **Animal Shelter** – Construction is near completion on the new Animal Shelter and Adoption Center. Buncombe County worked with the Asheville Humane Society to co-locate facilities on privately donated land located on Pond Road. The County’s investment of approximately \$4.5 million will provide a new building to shelter quarantined, lost, or found animals; a laboratory, surgical room, and observation area for the Veterinary Medical Technology Program at ABTCC; as well as offices for Buncombe County Animal Control. The animal shelter will be located adjacent to the Asheville Humane Society’s Adoption and Education Center. Construction is expected to be completed in June 2010. Buncombe County is committed to lowering the number of animals admitted to our shelter by working with county animal welfare agencies to provide resources and education to our citizens and by working to increase adoptions by assisting with the spay/neuter costs of animals adopted from our shelter.
- **Courthouse Addition - Life Safety Tower** – Buncombe County will invest approximately \$25 million to implement the initial phase of a comprehensive space study and plan addressing the expected needs of the court system over the next 20 years. This phase outlines a Life Safety Tower addition to the historic Buncombe County Courthouse to provide increased ingress and egress through the provision of secure elevators that will service all fifteen floors of the Courthouse and two separate stairwells, as well as provide additional public restroom facilities. The Life Safety Tower will open up a significant amount of new space in the Courthouse, including 5 upper floors for occupancy and expanded space for approximately 7-9 additional courtrooms.
- **Emergency Operations Center** – Additions and alterations to an existing 15,000 square-foot building in Leicester were completed in June 2008 for the Emergency Operations Center. The facility houses the consolidated dispatch center for Buncombe County Emergency Management, Sheriff, and the Asheville Fire Department. The Asheville Police Department also joined the consolidated dispatch center in December of 2009.
- **Library Construction and Renovation** – Renovation and expansion of Pack Memorial Library is underway and is expected to be completed in March 2011. The County will invest approximately \$4 million to complete the renovation work. Renovation of the County’s main public library will enhance the facility and thereby improve services provided to citizens. Renovation work will include the relocation of the North Carolina Collection room, which includes items documenting the life of Thomas Wolfe, to a more safe and secure area; expansion of the Children’s Department; new public restroom facilities; and other renovations that will serve the county well for years to come. In addition, \$322,000 in renovations and improvements to the Black Mountain Branch Library were completed in 2009.
- **Public Safety Training Center** – The County will invest \$15 million toward construction of a new Public Safety Training Center on property owned by Buncombe County, known as the old landfill property off Riverside Drive in Woodfin. The facility will be operated through the Law Enforcement Academy at Asheville-Buncombe Technical Community College. It will provide a training facility for law enforcement, fire service, emergency medical services, hazardous materials emergency response teams, and other rescue and emergency

personnel. Facilities will include classroom space; live fire burn buildings for residential, commercial, mobile home, and high-rise buildings; a flammable liquids simulator; and road and skills courses. The facility will not only accommodate state-of-the-art training techniques, but will provide cross-training opportunities and foster teamwork across the various disciplines of law enforcement and emergency response. This new facility will also offer a cost savings to law enforcement, fire and emergency services departments as it will significantly decrease the need for travel time and expenses to attend mandatory training and professional development opportunities. Completion of the facility is anticipated to be November 2011.

- **Recreation Services – Ballfield Lighting** – The County invested about \$400,000 to provide lighting renovations to four baseball fields located at the North Buncombe Park and Hominy Valley Park, allowing those facilities to be used longer hours to support youth and other sports activities.

County Financial Position:

Fiscal accountability is a long standing practice with the county. Despite the many challenges posed by the national economic downturn, these past few years have been a period of solid financial performance and prudent investments in the community with a long term perspective. The results have shown that our underlying fiscal policies business practices and process improvements continue to be sound and we are thoughtful in the stewardship of public funds.

Financial Information - There are many positive indicators that the county's financial position remains strong:

- Standard and Poor's (S&P) upgraded the County's bond rating from AA to AA+, just a single step from the highest rating of AAA. The report issued by S&P stated, "The County has demonstrated the ability to manage the recession better than many of its peers, some of whom are rated AAA."
- The report further states the upgrade was also a result of:
 - The county's strong fiscal position supported by management's long-term adherence to sound fiscal policies, healthy fund balance levels and well-managed operations.
 - The County's role as the regional economic center of Western North Carolina and that the economy has reflected stable trends throughout the recession.
 - The County's large and diverse tax base continues to exhibit ongoing healthy growth and solid multi-year operating stability.
 - A low debt burden and a faster than average principal retirement. The County will retire 76 percent of the principal outstanding within ten years and still maintain a very low debt to expenditure ratio.
- Of the \$158.9 million of general debt outstanding, 66 percent is related to education.
- Buncombe County issued Qualified School Construction Bonds (QSCBs) in December, 2009. The QSCB financing structure was authorized by the American Recovery and Reinvestment Act in the spring of 2009. Buncombe County's financing represents the first QSCB sale in North Carolina. The QSCBs carry a 0.50% supplemental coupon and will fund several construction and renovation projects at Buncombe County and Asheville City Schools. Over the life of this debt, we will save \$1.7 million.
- Buncombe County also issued Taxable Limited Obligation Bonds (LOBs) in December, 2009. The LOBs were issued as a combination of taxable Build America Bonds (BABs) and taxable Recovery Zone Economic Development Bonds (RZEDBs). This combined structure was the first of its kind issued in North Carolina. The LOBs include federal subsidies, which resulted in a low interest cost for the County. The bonds will fund

constructing and equipping two intermediate school facilities for Buncombe County Schools and to acquire an office building for County offices. Over the life of this debt, we will save \$2.3 million.

- Due to the shift in the housing market, the gap between the assessed tax value and market value of Buncombe County homes has decreased. The Commissioners maintained the previous year's tax rate and have postponed the 2010 property revaluation so as not to place any additional financial burden on citizens during these challenging economic times.

Conclusion

To continue to be successful, our local government operations require strong leadership, policy development, a persistent focus on implementation and results, flexibility and creativity, a commitment to transparent and principled government, and a strategy for representing and serving every sector of the community. As a county we are not immune to the many challenges faced by local governments across the state and the nation. As your government it is our responsibility to have a firm understanding of how to best handle these challenges and to know the expectations of our citizens.

Our County has a long history of overcoming challenges and seizing opportunity. We are bold in our innovation and problem solving, but we will build our future plans on the strong financial foundation we have worked so hard to develop. We will continue to be one of the best managed governments in the state. We have excellent managers, technical staff, and employees that have given the County Commissioners and administration a track record of which we can be extremely proud. We will continue to improve, invest, inspire and build a lasting legacy. We continue to look ahead and move forward, and act to meet the challenges before us.

EXECUTIVE SUMMARY

The following summary presents a general overview of the 2010-2011 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

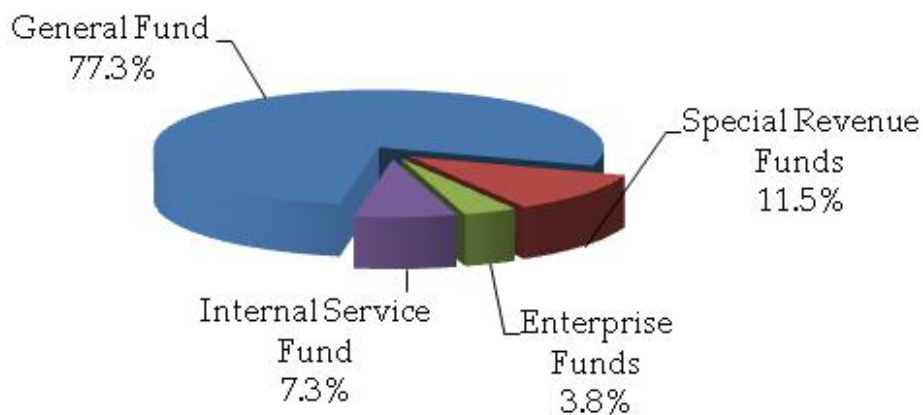
The total operating budget for Buncombe County in fiscal year 2011 is \$327,069,877. The largest fund is the **General Fund**, which is the County's main operating fund. The General Fund budget total is \$252,882,435, an increase of 1.13% from the 2009-2010 adopted budget. There was only a nominal change in the General Fund budget from the time of the budget message to budget adoption. The many factors which affected the FY2011 General Fund budget were specifically addressed in the budget message presented by the County Manager to the Board of Commissioners on May 18, 2010.

The next largest group of funds is the **Special Revenue Funds**. The total operating expenditures for these funds are \$37,646,731, a decrease of \$788,529 from last year. The largest activities for these funds include Occupancy Tax and Fire Districts.

The **Enterprise Funds** have budgeted expenditures of \$12,570,808. This is a decrease of 16.62% for these funds. The operations in these funds are self-supporting and do not rely on any contributions from the General Fund.

The **Internal Service Fund** expenditures of \$23,969,903 are for County insurance premiums and insurance benefits for County employees. This is a small increase of only .01% from the FY10 adopted budget.

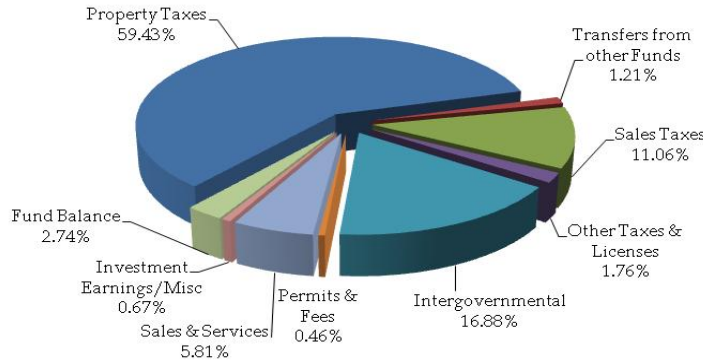
**Total Operating Budget By Fund
2010-2011**



General Fund

WHERE DOES THE MONEY COME FROM?

FY 2011 Revenues/Sources - General Fund

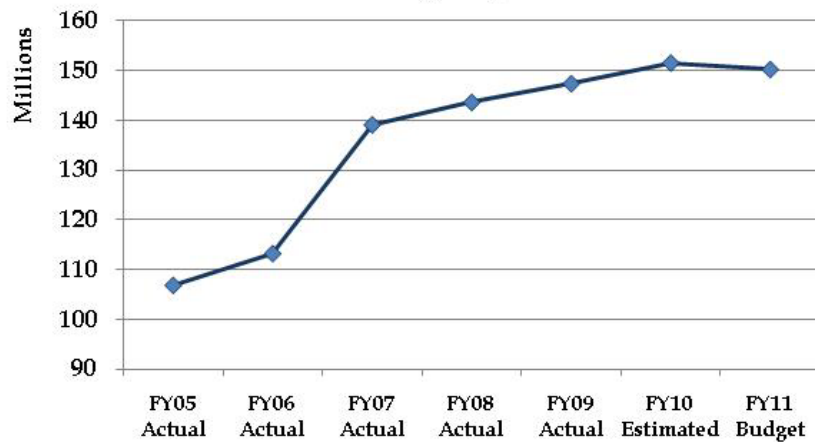


MAJOR REVENUE SOURCES:

The total budget for the General Fund is \$252,882,435. The General Fund derives its revenue from a variety of sources. The County’s largest revenue source, accounting for 59% of the General Fund revenues for FY2011, is Ad Valorem, or property tax, which totals \$150,278,615 for the 2010 - 2011 year. This is an increase of \$1,727,467, or 1.16%, from the FY2010 adopted budget.

	2008/09 Adopted	2008/09 Actuals	2009/10 Adopted	2009/10 Estimate	2010/11 Adopted	% Change from FY 10 Estimate
Ad Valorem Levied (does not include penalties or interest)	\$ 143,983,613	\$ 145,697,959	\$ 148,551,148	\$ 149,300,000	\$ 150,278,615	0.66%

Property Tax



The real estate market in Buncombe County has not been without some economic impacts. Though overall construction is down, Buncombe County did have an increase in new real estate value of around \$140 million for the FY2011 budget. In addition, personal and business property values increased \$30 million. The motor vehicles tax value of \$1.7 billion, which is 5.87% of the total assessment of 29.2 billion, had a decrease of around \$90 million. Based on economic conditions total vehicle registrations were around 17 thousand less than the previous

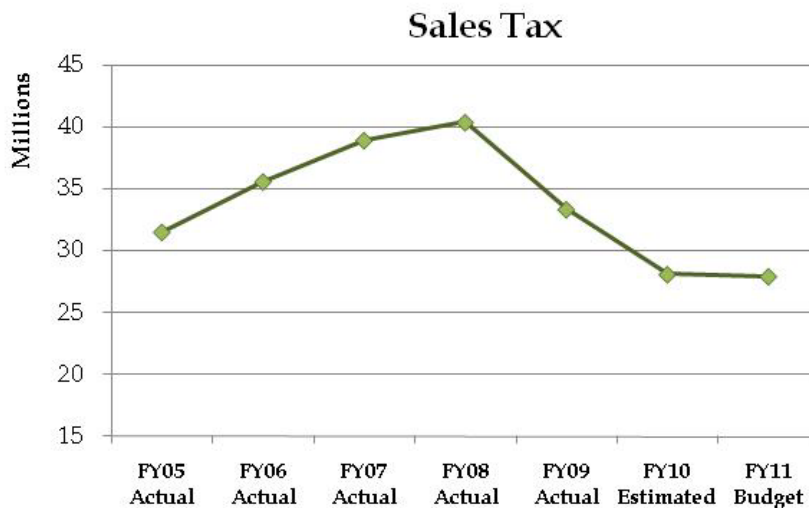
twelve months. The total overall value increase in total tax value was around \$80 million.

In 2006, Buncombe County conducted its revaluation by the County Tax Department staff. The 2006-07-tax rate was reduced from \$0.59 to \$0.53 per \$100 of property value based on the increase in property values from \$18.9 billion to \$26.2 billion. The tax rate was reduced again in FY2007-2008 from \$0.53 to \$0.525 per \$100 of property value. It has remained at \$0.525 for the 2009, 2010 and 2011 fiscal years. Historically, Buncombe County has seen steady population growth and anticipated 2% annual growth of the property tax base.

The next largest source of revenue is Sales Tax. It is estimated to decrease from fiscal year 2010 by 7.04% to \$27,957,326. This decrease is primarily due to current economic conditions. Buncombe County continues to be the retail hub of western North Carolina, supported by two major malls, a vibrant central business district, and several new shopping centers and mixed use developments. This has helped to offset what could have been a larger decline in this revenue source.

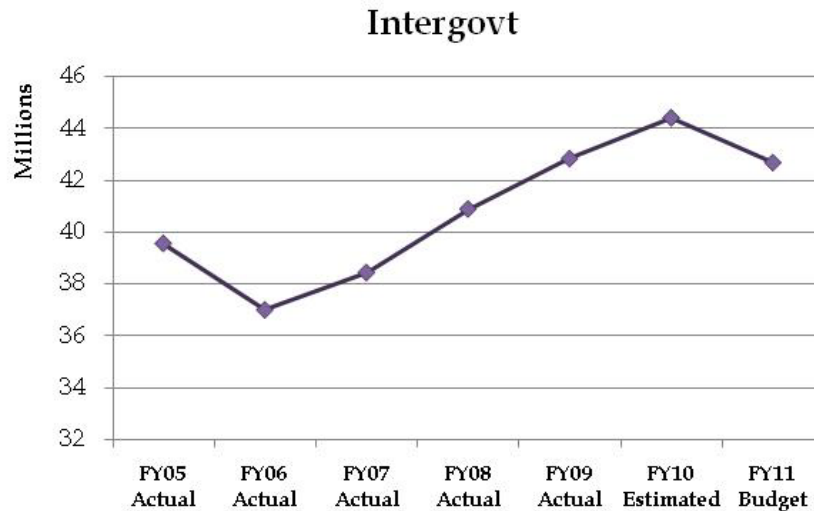
Buncombe County levies three local-option retail sales and use taxes: the one percent tax authorized in 1971; the one-half percent authorized in 1983; and the second one-half percent authorized in 1986. House Bill #507 designates one-half of the proceeds of the one-percent sales tax for the School Capital Fund Commission 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. Also, 30 percent of the proceeds from the 1983 one-half percent sales tax and 60 percent of the 1986 one-half percent sales tax must be spent for school capital outlay or debt service on school bonds. Sales tax is allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis.

	2008/09 Adopted	2008/09 Actuals	2009/10 Adopted	2009/10 Estimate	2010/11 Adopted	% Change from FY 10 Estimate
Article 39	\$ 10,354,990	\$ 9,742,056	\$ 9,663,547	\$ 8,724,735	\$ 9,070,774	3.97%
Article 40	\$ 9,876,754	\$ 8,886,125	\$ 10,271,318	\$ 8,471,787	\$ 8,655,520	2.17%
Article 42	\$ 9,746,113	\$ 8,742,614	\$ 10,138,740	\$ 9,846,560	\$ 10,231,032	3.90%
Article 44	\$ 6,211,960	\$ 6,010,571	\$ -	\$ 1,080,360	\$ -	
Total	\$ 36,189,817	\$ 33,381,366	\$ 30,073,605	\$ 28,123,442	\$ 27,957,326	-0.59%



Intergovernmental revenues include grants and payments from federal, state, and other local governmental units and increased 5.17% from FY2010 to FY2011. Intergovernmental revenues account for 16.88% of general fund revenues in the FY2011 budget.

The County expects to receive approximately \$33.7 million in federal and state funds for the Social Service Department (DSS) in 2010-2011. The Health Center is also expected to receive \$4.3 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 the FY2011 fiscal year.



OTHER REVENUE SOURCES:

Other Taxes

This revenue source represents 1.8% of the budget, includes \$2,600,000 for the real property transfer tax (excise tax) and \$1,500,000 for cable television franchises. The Privilege License Tax is \$21,000 and the Rental Car Tax is \$325,000 for FY2011.

Licenses & Permits

The licenses and permits revenues include privilege licenses, building permits and inspection fees, marriage licenses, and homeowners’ recovery funds. The revenue generated for licenses and permits makes up less than 1%, or \$1,164,950, of the general fund revenue. Permits and inspections make up 91% 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 47.86% of the total revenue for calendar year 2009, the latest year for which data is available.

Single-family construction decreased by 31% from calendar year 2008 to 2009. In calendar year 2008, 529 single-family construction permits were issued, while in calendar year 2009, 364 were issued.

Multi-family construction decreased from calendar year 2008 to 2009. In calendar year 2008, 25 buildings were constructed consisting of 403 units total, while in calendar year 2009, 17

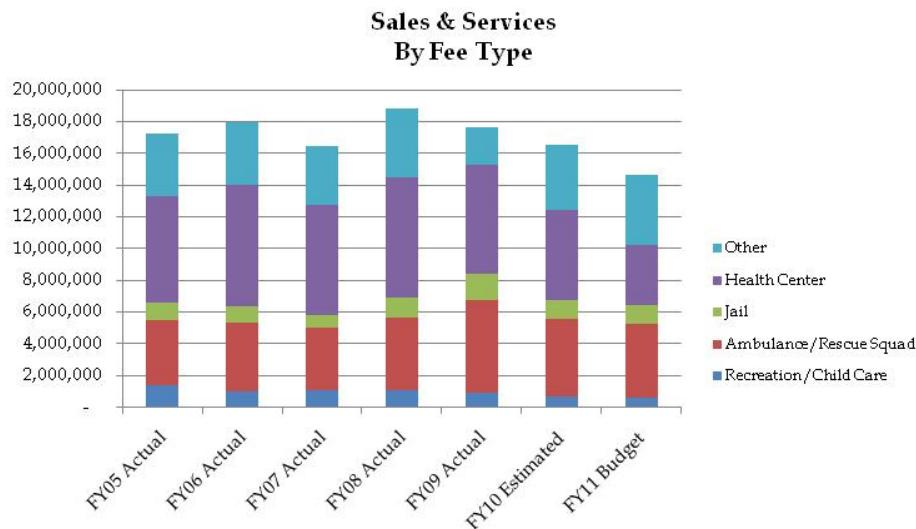
buildings were constructed consisting of 284 units total.

Commercial construction decreased 11.5% in calendar year 2009 over the previous year. In calendar year 2008, 96 commercial construction permits were issued and 85 were issued in calendar year 2009.



Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Register of Deeds’ fees, Health Center revenues, EMS fees, and revenues for County operated parks and recreation programs. For 2010-11, general fund revenues for sales and services are estimated at \$14,680,219 a 8.29% decrease from last year. Sales and Services represent 5.81% of the total general fund budget. Revenues are estimated to be \$3.8 million for the Health Center, \$4.6 million for EMS, and \$635,500 for County operated Parks, Greenways, and Recreation, which includes Child Care Services.



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 \$1,685,841 for FY2011, a decrease of 17.18% from the previous year.

The largest component of other revenues is investment earnings revenue derived from the short-term investment of County funds. This revenue source is budgeted at \$550,000 for FY11, a 27% decrease from the \$750,000 budgeted in FY10.

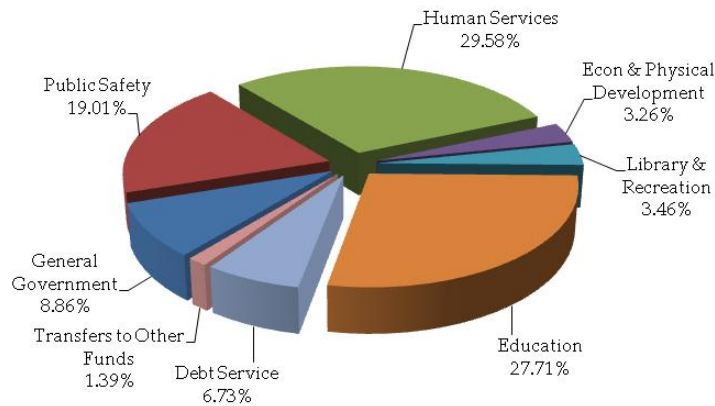
Fund Balance

In the general fund \$6,927,386 of fund balance is appropriated in the 2010-11 budget. This accounts for 2.74% of general fund revenues.

The unreserved fund balance has been steadily increasing from a high of 17.4% in the 1990s to an estimated 20.0% for fiscal year 2010. 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.

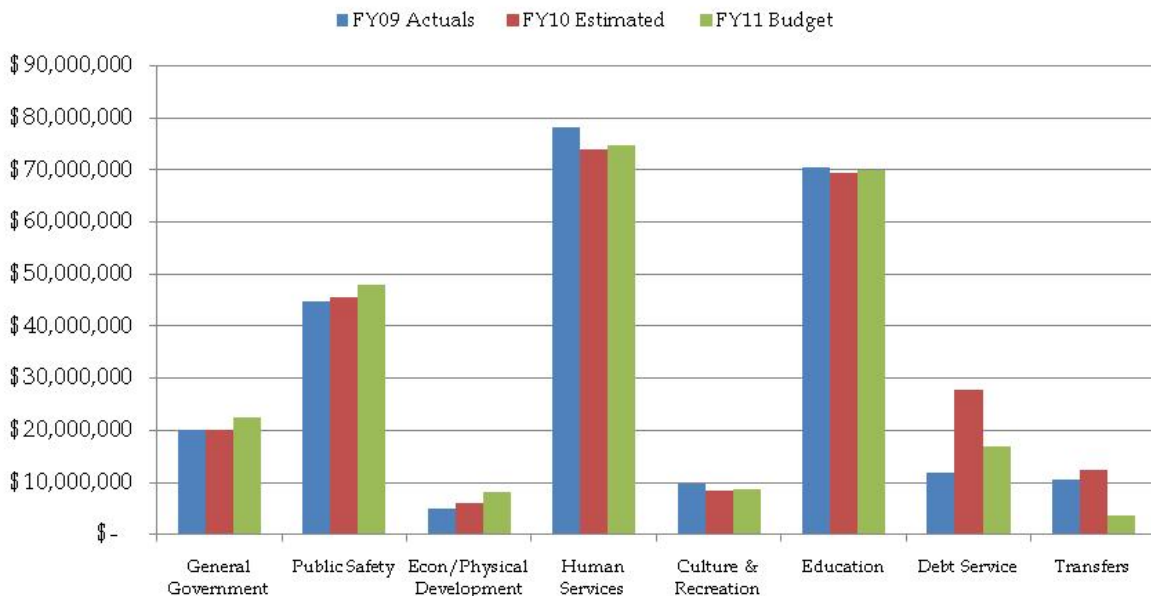
WHERE DOES THE MONEY GO?

FY 2011 Expenditures/Uses - General Fund



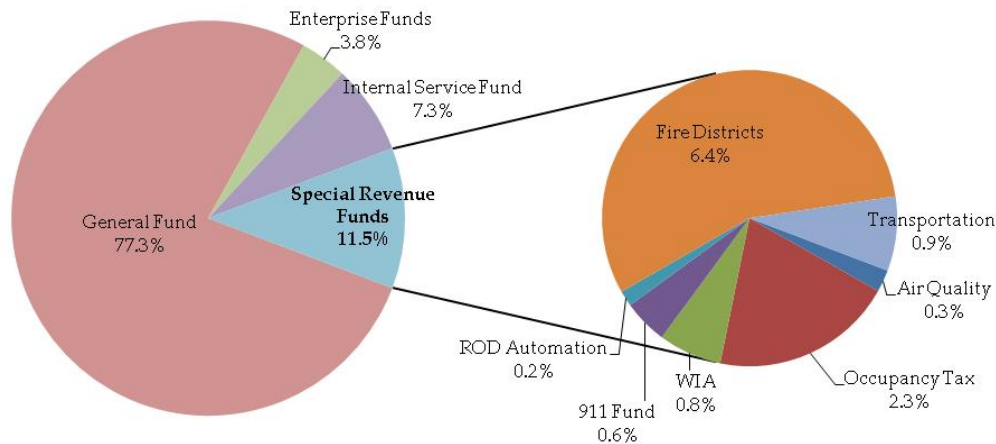
BUDGET YEAR HIGHLIGHTS:

- Economic & Physical Development includes a newly created department – Recycling, which shifted from the Solid Waste Enterprise Fund.
- Public Safety expenditures have been impacted as the State has shifted the cost of probation offices to the counties. The increase in public safety expenditures also results from an increase in the County’s contract with Southern Health Partners for provision of inmate health care, maintenance costs for additional County buildings, and increasing Emergency Services’ personnel costs.
- Culture & Recreation continues to see a shift in expenditures as Buncombe County contracts with outside agencies such as Smart Start of Buncombe County, Eliada, and Southwestern Child Development for provision of Child Care Services.
- General Government expenditures see a slight increase as Information Technology costs rise for maintenance, licensing, and new technologies.
- Human Services responded to an unprecedented growth in caseloads by judiciously managing resources resulting in minimal impact on budgetary growth. This was accomplished through a focus on core services, smart partnerships within the community and reallocation of existing staff and resources. As a result, citizens in our community received vital support services with the same or better quality of service despite this growth.



Special Revenue Funds

The total budget for Special Revenue Funds is \$37,646,731. The funds that make up the group of Special Revenue Funds are the Air Quality Fund, Workforce Investment Act (WIA) Fund, Register of Deeds Automation Fund, Occupancy Tax Fund, 911 Fund, Fire Districts Fund, and the Transportation Fund. The Special Revenue Funds represent 11.5% of the total budget.



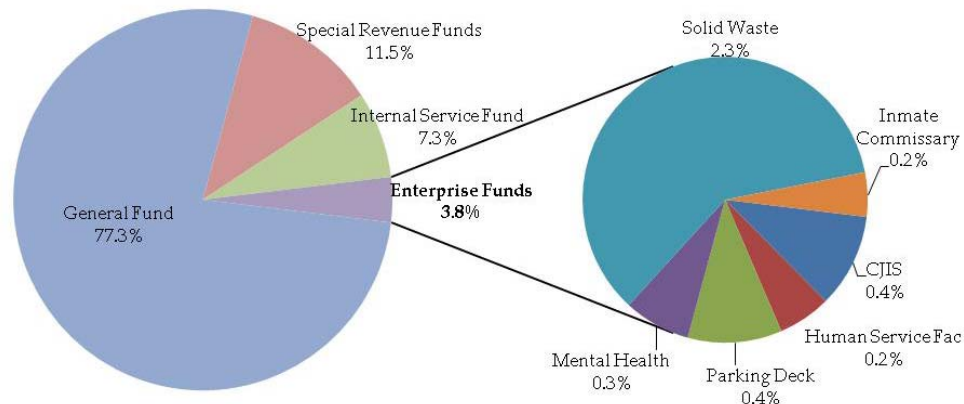
- The Air Quality Fund supports the Western North Carolina Regional Air Quality Agency, which is a self-supporting, local air quality regulatory agency formed by an interlocal agreement between Buncombe County and the City of Asheville. The FY2011 budget for Air Quality is \$913,317.
- The Workforce Investment Act Fund budget is \$2,614,043, a decrease of 13.72% from the 2009 - 2010 budget. This decrease is due to the phasing out of the American Recovery and Reinvestment Act (ARRA) funding received in FY2010. In an effort to decrease welfare dependency, WIA provides training and education to youths and adults facing serious barriers to employment.
- The Register of Deeds Automation Fund has a budget of \$649,576 for FY2011. All of these funds are used for capital purchasing for automating the Register of Deeds records.
- The Occupancy Tax Fund has a budget of \$7,535,000. This represents the revenues generated through the room occupancy tax on hotel and motel rooms. There was no change in the budget amount from FY10 to FY11. 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 \$1,831,927. Much of the budget is for emergency communication equipment for the 911 system. State law changed with respect to the surcharge for 911 systems effective January 1, 2008. The new law standardized the surcharge to \$0.70 per phone line regardless of whether it is wireline, wireless, or Voice over Internet Protocol (VOIP). These funds are remitted to the NC 911 Board for distribution to counties on the basis of the total revenue they received in Fiscal Year 2006/07 for wireline and wireless surcharges.

- The Fire Districts Fund has a budget of \$21,046,711 for FY2011, a decrease of 1.76% from FY10. Buncombe County has twenty-six Fire Districts. 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 Transportation Fund budget for FY2011 is \$3,056,157. This is a 2.52% increase over FY2010. 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. They operate 37 vans and 5 small buses and complete an average of 500 passengers trips per day.

Enterprise Funds

The total budget for the Enterprise Funds is \$12,570,808. This is a decrease of 16.62% from FY10. The Enterprise Funds include Solid Waste, Inmate Commissary & Welfare, Criminal Justice Information System (CJIS), Parking Decks, Mental Health and Human Services Facilities. All of these Funds are self-supporting through revenues and fees they collect.

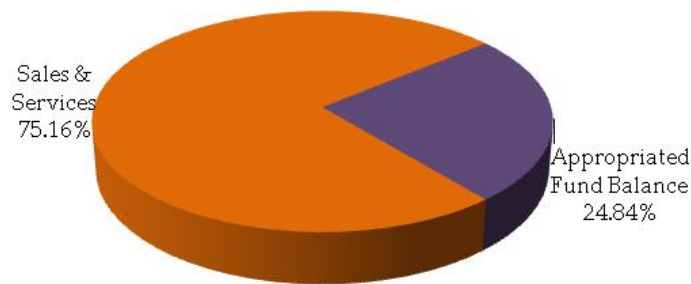


- The total budget for the Solid Waste Fund is \$7,555,538 which represents a decrease of 17.13% from the FY2010 budget. This decrease is due to the shifting of the Recycling function to the General Fund as well as a decrease in revenues. The Solid Waste Fund includes the Landfill and Waste Transfer Station.
- The budget for the Inmate Commissary & Welfare Fund is \$629,077 which is an increase of \$78,196, or 14.19%, from last year’s budget. Revenues for this fund are generated through sales to the inmate population in the County’s Detention Center.
- The Human Service Facilities Fund FY2011 budget is \$754,874, a 61.09% decrease from last year’s budget. This decrease is due to a capital project that was funded and completed in FY10. This fund was created to account for operations of Human Service facilities that the County took over in FY2005.
- The FY2011 budget for the Parking Deck Fund is \$1,344,083. This is an increase of 7.93% over the FY2010 budget.
- The Criminal Justice Information System (CJIS) Fund was created during the FY2009 budget process. This is an intergovernmental public safety fund that was previously budgeted in the General Fund. The FY11 budget is \$1,335,236. CJIS maintains connectivity to County, City and State data to make available to public safety agencies 24/7/365.
- The Mental Health Fund was created in FY08 to separate the operating expenses and contributions the County makes for Mental Health Services from the building operations that are funded in the Human Services Facilities Enterprise Fund. The budget for FY2011 is \$952,000.

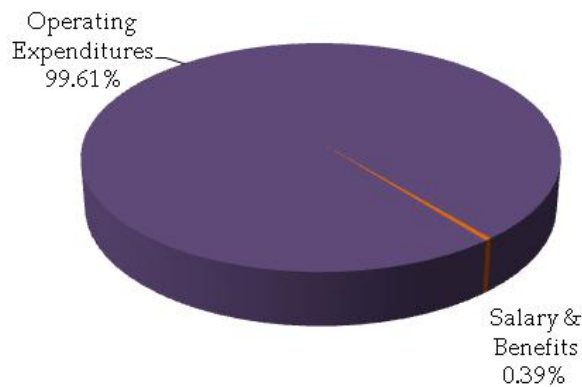
Internal Service Fund

The Internal Service Fund was established to fund all of the insurance premiums and health benefits for County employees. These expenditures consist of health insurance, workers' compensation, premiums and claims. Budgeted expenditures are \$23,969,903, an increase of 0.01%, from last year's budget. The revenues for this fund are collected through direct charges to other funds for insurance purposes and employee payments for insurance premiums.

**Revenues
FY 2010-2011**



**Expenditures
FY 2010-2011**



OPERATING BUDGET SUMMARY: ALL FUNDS

	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Revenues:			
General Fund	252,724,867	264,181,803	252,882,435
Special Revenue Funds			
Volunteer Fire Departments Fund	18,608,140	17,819,681	21,046,711
Transportation Fund	2,708,670	2,751,318	3,056,157
Emergency Telephone System Fund	1,980,090	1,746,301	1,831,927
Occupancy Tax Fund	6,218,003	6,259,792	7,535,000
Workforce Investment Act Fund	2,307,831	3,489,857	2,614,043
Air Quality Fund	787,166	866,973	913,317
Register of Deeds Automation Fund	164,284	123,150	649,576
Enterprise Funds			
Solid Waste Disposal Fund	7,174,398	7,351,157	7,555,538
Human Services Facilities Fund	691,567	501,702	754,874
Mental Health Fund	392,356	7,743	952,000
Inmate Commissary Fund	483,487	478,423	629,077
Parking Deck Fund	395,483	1,267,865	1,344,083
Criminal Justice Info System Fund	1,207,115	1,225,587	1,335,236
Internal Service Fund	20,027,235	17,715,681	23,969,903
Total	315,870,692	325,787,033	327,069,877
Expenditures			
General Fund	250,725,598	263,931,803	252,882,435
Special Revenue Funds			
Volunteer Fire Departments Fund	18,608,153	17,805,204	21,046,711
Transportation Fund	2,685,936	2,326,003	3,056,157
Emergency Telephone System Fund	245,418	362,773	1,831,927
Occupancy Tax Fund	6,218,003	6,259,792	7,535,000
Workforce Investment Act Fund	2,307,831	3,411,467	2,614,043
Air Quality Fund	876,823	865,373	913,317
Register of Deeds Automation Fund	51,932	36,810	649,576
Enterprise Funds			
Solid Waste Disposal Fund	8,962,261	5,955,517	7,555,538
Human Services Facilities Fund	462,443	536,372	754,874
Mental Health Fund	591,449	587,400	952,000
Inmate Commissary Fund	539,449	577,831	629,077
Parking Deck Fund	1,231,695	897,353	1,344,083
Criminal Justice Info System Fund	1,190,797	1,206,719	1,335,236
Internal Service Fund	21,224,468	22,161,571	23,969,903
Total	315,922,256	326,921,988	327,069,877

BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	2008/09 Actual	2009/10 Estimated	2010/11 Budget
General Fund			
Property Taxes	147,418,433	151,583,718	150,278,615
Local Option Sales Tax	33,381,366	28,123,328	27,957,326
Other Taxes	4,620,641	4,427,518	4,446,000
Intergovernmental	42,840,684	44,026,038	42,684,716
Permits & Fees	1,327,607	954,197	1,164,950
Sales & Services	19,050,608	16,549,205	14,680,219
Investment Earnings	2,182,849	589,342	550,000
Miscellaneous	836,970	790,116	1,135,841
Interfund Transfers/Other Financing Sources	1,065,710	17,138,341	3,057,382
Appropriated Fund Balance	-	-	6,927,386
Total	252,724,867	264,181,803	252,882,435
Special Revenue Funds			
Property Taxes	14,211,550	14,641,798	16,757,438
Other Taxes	10,759,129	9,595,710	11,969,273
Intergovernmental	6,951,221	7,732,157	7,067,434
Permits & Fees	150,389	118,541	128,000
Charges for Services	257,591	225,254	259,599
Investment Earnings	100,308	42,129	57,000
Miscellaneous	93,766	120,985	110,890
Interfund Transfers	250,230	580,498	611,226
Appropriated Fund Balance	-	-	685,871
Total	32,774,184	33,057,072	37,646,731
Enterprise Funds			
Other Taxes	309,778	238,059	292,487
Intergovernmental	1,206,584	1,224,848	1,335,236
Charges for Services	7,772,323	8,056,767	8,651,173
Investment Earnings	728,601	110,064	5,000
Miscellaneous	24,520	586,985	-
Other Financing Sources	-	-	-
Interfund Transfers	302,600	615,754	-
Appropriated Fund Balance	-	-	2,286,912
Total	10,344,406	10,832,477	12,570,808
Internal Service Fund			
Charges for Services	17,567,289	17,633,215	18,014,905
Investment Earnings	349,512	82,466	-
Interfund Transfers	2,110,434	-	-
Appropriated Fund Balance	-	-	5,954,998
Total	20,027,235	17,715,681	23,969,903

BUDGET SUMMARY ALL FUNDS- EXPENDITURES

SERVICE AREA	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Departments			
General Government			
Governing Body	1,013,004	957,577	1,031,073
County Manager	736,526	782,812	1,069,900
Human Resources	809,072	701,860	712,783
Finance	1,966,799	2,302,012	2,548,037
Tax Department	4,102,267	4,016,417	4,505,881
Board of Elections	1,111,520	1,097,485	1,103,678
Register of Deeds	3,000,482	3,080,836	3,247,303
Information Technology	7,241,724	7,224,250	8,184,460
Register of Deeds Automation Fund	51,932	36,810	649,576
Internal Service Fund - Health/Dental	21,224,468	22,161,571	23,969,903
Public Safety			
Sheriff	26,095,180	25,847,367	26,568,797
Emergency Services	8,201,536	8,433,094	8,411,964
Day Reporting Center	163,308	155,749	163,585
Pretrial Release	505,235	612,335	631,561
City-County Bureau of Identification/ Centralized Data Entry	1,095,278	1,088,651	1,210,369
Permits & Inspections	1,631,330	1,615,630	1,624,278
General Services	5,879,036	5,610,085	6,711,251
Nondepartmental	1,787,906	2,307,532	2,755,415
Volunteer Fire Departments Fund	18,608,153	17,805,204	21,046,711
Emergency Telephone System Fund	245,418	362,773	1,831,927
Air Quality Fund	876,823	865,373	913,317
Criminal Justice Info System Fund	1,190,797	1,206,719	1,335,236
Inmate Commissary Fund	539,449	577,831	629,077
Human Services			
Health Center	19,149,956	18,356,173	15,917,759
Social Services	53,853,798	52,680,644	56,412,638
Aging Services	1,997,037	630,360	634,184
Human Services Support Team	830,517	772,242	731,872
Nondepartmental	1,709,798	1,623,079	1,100,000
Transportation Fund	2,685,936	2,326,003	3,056,157
Human Services Facilities Fund	462,443	536,372	754,874
Mental Health Fund	591,449	587,400	952,000
Economic & Physical Development			
Planning & Development	2,799,058	2,036,082	2,364,628
Economic Development	1,470,250	2,513,066	4,647,950
Cooperative Extension	416,135	408,576	481,026
Soil & Water Conservation	391,305	413,879	290,620
Recycling	-	791,807	458,628
Nondepartmental			
Occupancy Tax Fund	6,218,003	6,259,792	7,535,000
Workforce Investment Act Fund	2,307,831	3,411,467	2,614,043
Parking Decks Fund	1,231,695	897,353	1,344,083
Solid Waste Disposal Fund	8,962,261	5,955,517	7,555,538
Culture & Recreation			
Library	5,083,329	4,849,067	5,135,481
Parks, Greenways, & Recreation	4,568,431	3,477,595	3,547,142
Arts, Museums & History	70,000	71,500	71,500
Education			
City Schools	7,954,545	7,673,630	7,988,281
County Schools	54,626,099	53,914,997	54,080,334
Community College	8,037,732	7,861,223	8,013,999
Interfund Transfers	10,500,776	12,272,010	3,518,726
General Debt Service	11,926,629	27,752,181	17,007,332
TOTAL	315,922,256	326,921,988	327,069,877

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2010 - 2011

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund
Sources of Funds:				
Property Taxes	150,278,615	16,757,438	-	-
Local Option Sales Tax	27,957,326	4,289,273	-	-
Other Taxes	4,446,000	7,680,000	292,487	-
Intergovernmental	42,684,716	7,067,434	1,335,236	-
Permits & Fees	1,164,950	128,000	-	-
Charges for Services	14,680,219	259,599	8,651,173	18,014,905
Investment Earnings	550,000	57,000	5,000	-
Miscellaneous	1,135,841	110,890	-	-
Other	-	-	-	-
Interfund Transfers	3,057,382	611,226	-	-
Appropriated Fund Balance	6,927,386	685,871	2,286,912	5,954,998
Total	252,882,435	37,646,731	12,570,808	23,969,903
Uses of Funds:				
Salary & Benefits	97,504,028	3,228,278	2,756,209	93,846
Operating	32,727,550	3,712,003	5,212,579	23,876,057
Contributions	102,134,799	18,346,711	-	-
Capital Outlay	-	1,826,580	582,000	-
Contingency	-	2,836,583	397,592	-
Contra	(10,000)	-	-	-
Debt Service	17,007,332	5,000	3,622,428	-
Interfund Transfers	3,518,726	7,691,576	-	-
Total	252,882,435	37,646,731	12,570,808	23,969,903

**Total Expenditures By Fund & Function
Fiscal Year 2011**

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (10)	22,403,115	48,077,220	74,796,453	8,242,852	8,754,123	70,082,614
Air Quality (12)		913,317				
Occupancy Tax (20)				7,535,000		
Workforce Investment Act (22)				2,614,043		
911 (23)		1,831,927				
ROD Automation (25)	649,576					
Volunteer Fire Depts (28)		21,046,711				
Transportation (30)			3,056,157			
Criminal Justice Info System (60)		1,335,236				
Human Services Facilities (63)			754,874			
Parking Decks (64)				1,344,083		
Mental Health (65)			952,000			
Solid Waste (66)				7,555,538		
Inmate Commissary (69)		629,077				
Health/Dental (80)	23,969,903					
GRAND TOTAL	47,022,594	73,833,488	79,559,484	27,291,516	8,754,123	70,082,614

USE OF PROJECT FUNDS BY FUNCTION

FUND	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Revenue (24)				x		
School Capital (26)						x
Grant Projects (27)		x	x	x	x	
Capital Projects (41)	x	x	x		x	
Solid Waste Capital Projects (42)				x		
Parking Deck Capital (45)				x		

Fund Balance Analysis

General Fund			
	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Total Revenues	\$252,724,867	\$ 264,181,803	\$ 245,955,049
Total Expenditures	250,725,598	263,931,803	252,882,435
Revenues Over (Under) Expenditures	1,999,269	250,000	(6,927,386)
Fund Balance, Beginning as Restated	68,003,627	70,002,896	70,252,896
Fund Balance, End of Year	70,002,896	70,252,896	63,325,510
Other Governmental Funds			
	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Total Revenues	\$ 32,774,182	\$ 33,057,072	\$ 36,960,860
Total Expenditures	\$ 30,994,094	\$ 31,067,422	\$ 37,646,731
Revenues Over (Under) Expenditures	1,780,088	1,989,650	(685,871) *
Fund Balance, Beginning as Restated	2,064,512	3,844,600	5,834,250
Fund Balance, End of Year	3,844,600	5,834,250	5,148,379

*The appropriated fund balance for other Governmental Funds primarily consists of the Register of Deeds Automation Fund appropriation in FY2011 to help offset \$365,000 in anticipated capital expenditures. Per state statute this fund is restricted to expenditures for computer and imaging technology in the office of the Register of Deeds.

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 states:

“The County shall maintain an unallocated fund balance of 15.0% of the General Budget 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.”

Buncombe County estimates the unreserved fund balance for fiscal year 2010 to be \$52,498,796 for the General Fund. This is 20% of estimated General Fund expenditures for 2010. The fiscal year 2010-2011 General Fund budget includes an appropriated fund balance of \$6,927,386, which is 2.74% of appropriations. As our County Manager describes in her Budget Message, fund balance appropriation is one means to lower the burden on property tax owners. We appropriate fund balance each year with the challenge to save the appropriated amount. We have been able to do this historically.

**BUNCOMBE COUNTY, NORTH CAROLINA
UNRESERVED FUND BALANCES**

Non-Audited (Projected) Fund Balances

FUND BALANCE AT JUNE 30, 2010

<u>Unreserved Fund Balance</u>	=	<u>52,498,796</u>	=	20.0%
Expenditures & Operating Transfers Out		262,460,411		

Audited (Actual) Fund Balances

FUND BALANCE AT JUNE 30, 2009

<u>Unreserved Fund Balance</u>	=	<u>52,256,067</u>	=	20.8%
Expenditures & Operating Transfers Out		250,725,598		

FUND BALANCE AT JUNE 30, 2008

<u>Unreserved Fund Balance</u>	=	<u>46,578,265</u>	=	17.8%
Expenditures & Operating Transfers Out		261,908,641		

FUND BALANCE AT JUNE 30, 2007

<u>Unreserved Fund Balance</u>	=	<u>47,834,281</u>	=	19.8%
Expenditures & Operating Transfers Out		242,031,766		

FUND BALANCE AT JUNE 30, 2006

<u>Unreserved Fund Balance</u>	=	<u>43,981,586</u>	=	21.0%
Expenditures & Operating Transfers Out		209,552,928		

FUND BALANCE AT JUNE 30, 2005

<u>Unreserved Fund Balance</u>	=	<u>39,239,257</u>	=	19.1%
Expenditures & Operating Transfers Out		205,231,677		

FUND BALANCE AT JUNE 30, 2004

<u>Unreserved Fund Balance</u>	=	<u>34,033,114</u>	=	17.6%
Expenditures & Operating Transfers Out		193,765,706		

FUND BALANCE AT JUNE 30, 2003

<u>Unreserved Fund Balance</u>	=	<u>26,552,475</u>	=	14.8%
Expenditures & Operating Transfers Out		179,690,706		

FUND BALANCE AT JUNE 30, 2002

<u>Unreserved Fund Balance</u>	=	<u>24,153,451</u>	=	13.2%
Expenditures & Operating Transfers Out		182,364,807		

FUND BALANCE AT JUNE 30, 2001

<u>Unreserved Fund Balance</u>	=	<u>25,805,141</u>	=	14.2%
Expenditures & Operating Transfers Out		181,264,744		

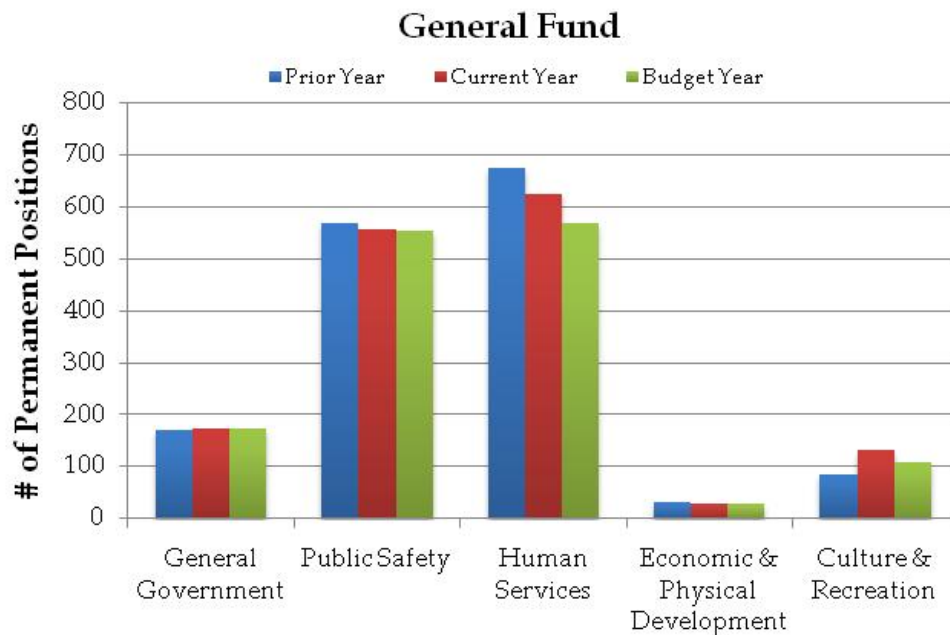
Personnel Summary

Summary of Positions by Fund:

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1533	1515	1434	-5%
Special Revenue	31	27	26	-4%
Enterprise Fund	49	48	41	-15%
Internal Service Fund	0	1	1	0%
Total All Funds	1613	1591	1502	-6%

General Fund Summary - Positions by Service Area:

Personnel Summary - Budgeted Permanent Positions				
Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	171	173	174	1%
Public Safety	570	557	555	0%
Human Services	676	625	569	-9%
Economic & Physical Development	32	28	28	0%
Culture & Recreation	84	132	108	-18%
Total General Fund	1533	1515	1434	-5%



POLICIES & GOALS



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 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 all 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 form 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 and Capital Project Funds, where expenditures for multi-year grants and infrastructure and facilities are accounted for. All of these 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 balances in the Capital Reserve Funds, the fund where a budget is “set aside” for a particular capital project, will be appropriated when transferred to their respective 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.

The Budget Process

Buncombe County operates under an annual balanced budget ordinance as required by North Carolina 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 Board of Commissioners adopted a Strategic Plan for Buncombe County. To implement the Strategic Plan, each County department and intergovernmental agency receiving county funds was asked to address the strategies in its requested budget documents.

ADOPTION OF 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.

AMENDMENTS TO THE BUDGET ORDINANCE

The County Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund up to \$50,000 per expenditure; however, any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$50,000 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. No amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability.

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, library and recreation, debt services, and general government service functions. The Commissioners annually adopt appropriations for this fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The Commissioners annually adopt appropriations for these funds. Buncombe County maintains seven Special Revenue Funds:

Air Quality
Workforce Investment Act
Register of Deeds Automation
Occupancy Tax
911
Fire Districts
Transportation

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. 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. Buncombe County has six Enterprise Funds: The Commissioners annually adopt appropriations for these funds.

Criminal Justice Information System (CJIS)
Solid Waste
Human Services Facilities
Inmate Commissary & Welfare
Parking Decks
Mental Health

Budget Calendar Fiscal Year 2011

Date	Budget Procedure	Action By:
Dec 3	Capital and IT requests due to County Manager	Department Directors
Dec 4	Salary & Wage Report sent to Finance, Personnel, and County Manager	Finance
Dec 23	Mail sales tax and property tax base data to fire districts with instructions for calculating revenues and budget submission deadline.	Finance
Jan 18	Budget submission guidelines sent to departments.	Finance
Jan 19 - Feb 5	Departments submit revenue and expenditure (including capital outlay) budget requests via Budget Web Application.	Finance/Directors
Feb 6 - Feb 26	Review and analyze department budgets; provide summary to County Manager.	Finance
Mar 1	Meet with commissioners to review budget status (FY2010 budget-to-actual through 6 months with full year projection).	County Manager/Finance
Mar 5	Debt Service schedule complete and input into Lawson.	Finance
Mar 8 - 12	Hold 2-by-2 meetings with Commissioners	County Manager/Finance
Mar 26	Property tax base & collection rate estimates due to Finance.	Tax
Mar 31	Department deadline for submitting performance measures.	Directors
Mar 31	FY2011 budget recommendation for all funds submitted to County Manager.	Finance
Mar 31	Mail sales tax and property tax base data to schools with instructions for calculating revenues and budget submission deadline.	Finance/Tax
Apr 30	Fire Districts budgets due.	Fire Districts
Apr 30	Fund balance projections submitted for FY2010.	Finance
May 3	Updated property tax estimates provided.	Tax
May 3	Updated revenue projections provided.	Finance/Directors
May 14	Budgets submitted by school districts.	Sch Distr/ABTCC
May 18	FY2011 Budget Message Presentation	County Manager
Jun 2	Public Hearing	Board of Comm
Jun 15	Adoption of FY2011 Budget	Board of Comm

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

Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.

The general obligation debt shall not exceed 2.0 percent of the assessed valuation of the taxable property of the County.

Annual general obligation debt service shall not exceed 15.0 percent of the total, non-enterprise, operating expenditures.

The County shall maintain good communications with bond rating agencies about its financial condition.

Reserve Policy

The County shall maintain an unallocated fund balance of 15.0 percent of the General Budget 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.

The County shall establish a contingency appropriation to provide for unanticipated expenditures of a non-recurring nature, or to meet unexpected increases in service delivery costs. This appropriation shall not exceed 5.0 percent of all other general fund appropriations for the fiscal year.

Adopted 6/18/96

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

Strategic Planning & Budgeting Process

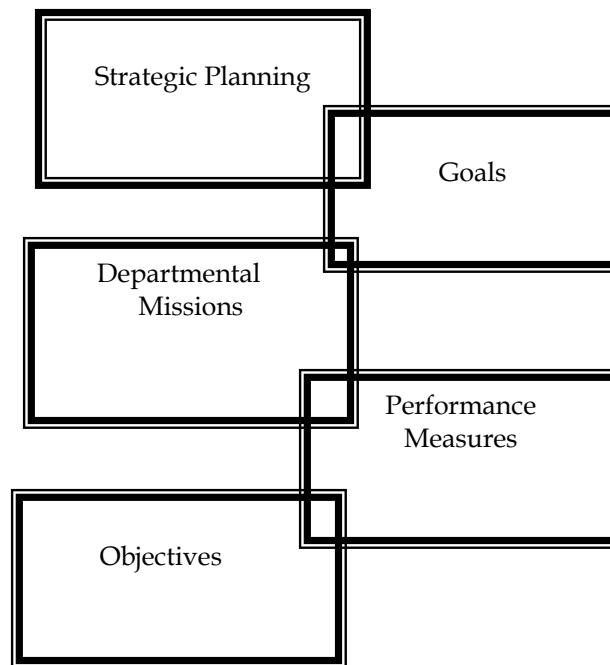
The goals and strategies that follow were extracted from the strategic plan for Buncombe County. Each department has developed a mission statement that supports the County's goals and has selected certain goals that they will specifically support. The departments then developed objectives to support these goals and workload indicators to measure their progress toward accomplishing their mission.

The Budget Summaries, in a later section, clearly illustrate each department's mission, the County goals they support, and the performance measures they are using to keep their department on track with the County's overall vision.

While County government *alone* cannot achieve all of the goals in the strategic plan, the Board of Commissioners intends to make significant contributions to every goal.

BUNCOMBE COUNTY VISION

PLANNING



BUDGETING



Buncombe County Strategic Plan 2009-2012

February 17, 2009

Executive Summary

The purpose of this Buncombe County Strategic Plan is to provide priorities, strategic direction, and concrete goals and objectives for the Board of County Commissioners, County Manager and county departments. The plan also will serve as a communication tool between the citizens of Buncombe County and their government. The plan can be edited as needed and should be reviewed annually.

At the retreat on January 9, 2009, The Board of County Commissioners developed eight priorities for Buncombe County Government.

Eight Priorities of Buncombe County Government

- Ensure Affordable Housing
- Preserve the Mountains Including Steep Slopes and Ridges
- Sustain Farming Livelihood
- Encourage Thoughtful Process of Land Subdivision and Development
- Improve Workforce Development Efforts
- Encourage Better Child Care Options
- Work To Increase Access To Health Care
- Maintain and Enhance Core Services

The Buncombe County Strategic Plan 2009-2012 is based on the work of the Board of Commissioners during their January 2009 retreat combined with the analysis and synthesis of the following previous documents: Buncombe County 2020 a Comprehensive Plan for Buncombe County NC, The Hub Project Plan, Community Collaboration Working Group proceedings for Hub project, The Buncombe Strategic Plan, The county budget in brief, and the Buncombe County website.

This plan also serves to provide one document that links the strategic plan to the county's functions: *general government, public safety, human services, economic and physical development, library and recreation, and education.*

County departments, under the supervision of the County Manager, will develop strategies for meeting the objectives in this strategic plan. The ultimate goal is to assist Buncombe County in continuing to strive to reach its vision: *Buncombe County is a caring community in harmony with its environment where citizens succeed, thrive, and realize their potential.*

Vision

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

Buncombe County's vision is congruent with the underlining themes of the Hub Plan. The statement has several specific central visions located within the larger vision. Below are the specific central visions with their connections to the Hub Plan.

Buncombe is a caring community

The Hub Plan discusses how the community can work together to partner on projects and the specific idea for clusters is centered around industries working both in collaboration and competition.

In harmony with its environment

The Hub Plan has an underling premise that the chief economic asset of Buncombe County is its beautiful environment and its history of being a place to renew the mind, body and spirit. In recent times it has also developed leading environmental databases.

Where citizens succeed, thrive, and realize their potential

Succeeding, thriving and realizing the citizen's potential is a concept found throughout the Hub Plan and a value that is reflected in the Hub Plan's strategic goals and in the cluster approach.

Addition information on the Hub Plan is available at:

<http://www.ashevillehub.com/>

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.

This mission statement is accomplished through the counties functions.

Buncombe County organizes its expenditures into several different categories, or functions, based on the intended use of funds.

General Government

The General Government function provides administrative support for county government. It includes the Governing Body, County Manager, Human Resources, Finance, Purchasing, Tax, Board of Elections, Register of Deeds, and Information Technology.

Public Safety

The Public Safety function is composed of the Sheriff's Department, Detention Center, Emergency Medical Services, Court Support, Pre-Trial Services, Identification Bureau, Centralized Data Entry, Permits & Inspections, Physical Facilities, and County Garage.

Human Services

The Human Services function is composed of the Health Center, Social Services, Child Care Services, and Aging Services.

Economic & Physical Development

The Economic and Physical Development function includes Planning, Economic Development, Cooperative Extension, and Soil & Water Conservation. Economic Development includes Technology Commercialization and provides Economic Incentives.

Library & Recreation

This Library and Recreation function is comprised of the Library, Parks and Recreation, and contributions to arts organizations.

Education

The Education function is made up of Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College.

Buncombe Counties Priorities, Goals and Objectives

Process

Buncombe County's priorities, goals and objectives are organized first into four sections which are the same sections that can be found in the Buncombe County 2020 a Comprehensive Plan for Buncombe County NC.

- Section I Managing/Guiding Growth and Development
- Section II Providing Workforce Supports
- Section III Enhance County Services

At the January 2009 retreat, the Board of Commissioners developed policy statements for each of the three sections and established eight priorities for the County. These eight priorities are presented within the appropriate section. The Board of Commissioners also developed targeted goals and objectives as needed to address the priorities they set and these are listed directly below the priority title.

Following the targeted goals and objectives determined in the January 2009 retreat, there are goals and objectives from the Buncombe County 2020 a Comprehensive Plan for Buncombe County NC that support the priority listed when warranted. These goals and objectives were also discussed at the January 2009 retreat.

Section I Managing/Guiding Growth and Development

Policy Statement:

Buncombe County should promote growth that is sustainable. The term sustainable is being defined as having positive impacts on future generations especially in the areas of education, the economy, the environment and equality.

Ensure Affordable Housing

Goal 1: Ensure there is an adequate supply of affordable housing in the county.

Objective 1A: The County Manager will collect data and analyze relevant information in preparation for study sessions. Study sessions on affordable housing issues in the county will be held by April 15, 2009.

Objective 1B: The Board of Commissioners will set policy direction and act based on the findings of the study sessions. The manager will carry out these policies.

Goal 2: Promote affordable housing initiatives county wide to accommodate current and future residents. Support affordable housing initiatives in urban areas, in proximity to employment, and in locations with access to existing public transit service.

Objective 2A: Build an inventory of needs/assets. Conduct a substantial analysis of current and projected housing needs by income levels, determine the current rate of supply creation by cost range, inventory those local organizations assisting in creating affordable and workforce housing assess barriers in home acquisition, evaluate the most effective approaches for addressing shortfall in workforce housing needs and initiate programs that address those needs.

Goal 3: Provide a variety of housing types (rental and ownership) countywide that are affordable to a wide range of households and that can be supported by market demand.

Objective 3A: Expand owner occupied repair and rehabilitative options and emergency repair services with federal and state funding.

Preserve the Mountains Including Steep Slopes and Ridges

Goal 4: Preserve the Mountains including steep slopes and ridges setting clear balanced standards.

Objective 4A: Study sessions on preserving the mountains including steep slopes and ridges will be held as needed.

Objective 4B: Buncombe County will set reasonable and balanced standards for the protection of steep slopes and ridges by July 1, 2009.

Sustain Farming Livelihood

Goal 5: To sustain productivity and acreage of farming in Buncombe county. Encourage and educate citizens on farm preservation.

Objective 5A: Work with general assembly delegation to preserve farm productivity and acreage. Coordinate with farm land conservation programs.

Objective 5B: Develop strategies to promote local farm products.

Objective 5C: Encourage the collaboration of agricultural agencies and interested parties to develop effective means to improve agri-business.

Encourage Thoughtful Process of Land Subdivision and Development

Goal 6: Encourage a thoughtful process of land subdivision and development, considering the importance of preserving open space and the relationship between adjacent developments.

Objective 6A: Identify and prioritize unincorporated areas for future growth based on existing population density in an area, availability of utilities, road capacities, housing unit densities, protection of scenic views, environmental impacts, etc. Develop incentives and criteria requiring a prescribed percent of development allocated for affordable housing.

Objective 6B: In cooperation with the municipalities and sewer district, develop a Utility Extension Master Plan for extension of water and sewer to support future development.

Objective 6C: Collaborate with municipalities in development of a Land Use Plan for development through utility extensions to include community hearings to encourage public input and support. Develop a utility extension policy setting forth extension criteria including developer funding responsibilities as appropriate.

Goal 7: Ensure preservation of open space.

Objective 7A: Expand conservation easements to protect critical and valuable lands.

Objective 7B: Support future development in areas where there is adequate infrastructure, thus facilitating preservation of open space.

Objective 7C: Consider providing matching funding to municipalities for land preservation.

Objective 7D: Determine the percentage of “open space” that should be conserved within the county. When determining percentage of “open space” study other counties.

Goal 8: Buncombe County will investigate opportunities for regional planning.

Objective 8A: Collaborate with Land of Sky and Community Foundation to determine how their efforts support the beginning of regional planning.

Objective 8B: Determine how riverfront development should be incorporated into regional plans.

Objective 8C: Bring together agencies currently having discussions about regional planning efforts.

Section II: Providing Workforce Supports

Policy Statement:

Buncombe County will improve its economic development efforts, provide high quality education and ensure a well trained and globally competitive work force as well as attract, retain and expand jobs.

Improve Workforce Development Efforts

Goal 1: Improve Workforce Development focusing on improving these 4 areas:

- Accountability
- Results
- Coordination
- Communication

Goal 2: Identify, target and support new and existing industries that show promise for employment retention and growth.

Objective 2A: Identify a lead workforce development agency and consolidate workforce development efforts to improve accountability and assign responsibility.

Objective 2B: Work with economic development practitioners to identify workforce needs of existing and future businesses.

Objective 2C: Train workforce to meet the needs of future and existing industries.

Objective 2D: Support land purchase through providing subsidies and/or other tax incentives for worthwhile manufacturing/business projects.

Objective 2E: Support economic development activities that attract and generate “place based” quality jobs and businesses within the community that focus on the unique strengths and capabilities of the community.

Objective 2F: Foster our entrepreneurial spirit by increasing incentives for small business job creation.

Objective 2G: Support organizations that create higher paying jobs.

Objective 2H: Identify and prioritize unused commercial sites for clean-up and redevelopment.

Goal 3: Provide leadership and support to provide a well trained and educated workforce for area businesses.

Objective 3A: Work with school districts to provide vocational training and/or exposure to programs at the earliest possible grade level that prepare students for existing and anticipated jobs.

Objective: 3B: Work with colleges and workforce agency to provide vocational training programs that prepare county residents for existing and anticipated jobs.

Objective 3C: Improve and expand the involvement of local public colleges and universities (Asheville Buncombe Technical Community College UNC-Asheville, Western Carolina University) within the county by seeking and requiring continuing education and training for employment opportunities and economic development outreach from these colleges and universities.

Goal 4: Reduce high school dropout rate by 2020.

Objective 4A: Require drop out benchmarking and reporting by city and county school systems.

Objective 4B: Devise a program to utilize education and community resources in a cooperative, focused effort toward drop out reduction.

Objective 4C: Encourage creation of incentives (e.g. scholarships) for training in high demand/low enrollment training programs.

Objective 4D: Build family support system for families to support their children finishing school.

Encourage Better Child Care Options

Goal 5: Promote accessible, high quality and affordable child care to remove barriers to employment.

Objective 5A: Re-align current resources to leverage additional care.

Objective 5B: Examine economies of scale for common services to reduce overall cost of care.

Objective 5C: Study group will make recommendations by March 30, 2009.

Work To Increase Access To Health Care

Goal 6 Work with safety net providers to promote and expand access to healthcare to underinsured and uninsured citizens of Buncombe County.

Objective 6A: Re-align county and community resources to expand capacity.

Objective 6B Explore potential waivers to leverage additional federal dollars into the community to expand healthcare options.

Objective 6C: Work with legislative delegation on health care issues including those that affect small businesses.

Objective 6D: Feasibility study to be completed by March 15, 2009.

Section III: Enhance County Services

Policy Statement:

Buncombe County will seek to maximize effective and efficient provision of governmental programs and services provided to its citizens and will consider location and structural conditions determining support for construction, rehabilitation, or repair of new and existing community facilities.

Maintain and Enhance Core Services

Goal 1: Maintain and improve core services **to ensure basic health, safety and welfare of county citizens.**

Objective 1A: Continue to have open dialogue with staff and citizens and solicit their opinions channeled through the chain of command.

Goal 2: Improve access to and convenience of County Human Services for all residents.

Objective 2A: Install a “safety NET” computer system with shared data between local health care and social service providers.

Objective 2B: Encourage an increase in the number of child care subsidy slots, including drop-in and after hours care.

Objective 2C: Increase human services language capabilities through innovative human resource recruitment strategies for non-English speaking personnel.

Objective 2D: Initiate multi-county discussions for potential of joint efforts/information systems/service delivery in health and human services.

Goal 3: Ensure that county facilities support the functions of the county in an effective and efficient way.

Objective 3A: Promote environmental friendly and energy efficient construction (LEED). Conduct cost benefit analysis as needed.

Objective 3B: Consolidate county administrative offices in efficient facilities to improve organization effectiveness and improve ease of access for residents.

Objective 3C Provide court facilities to both support current and future case loads and better serve the community.

Objective 3D: Create multiple regional full service satellite facilities to include social services, health, child care and other relevant county services and locate in /with school facilities where feasible.

Objective 3E: Conduct needs assessments using multiple indicators (population, poverty statistics, health care statistics, etc.) overlaid by zip code to determine areas with highest levels of need.

Objective 3F: Establish and maintain current inventory of community buildings for possible satellite locations including school facilities.

Objective 3G: Complete an overall assessment of the use of county facilities including schools.

Goal 4: Buncombe County will continue to explore community partnerships for non-core services and those services not traditionally provide by government.

Long-Term Goals by Function

To be more accountable to our citizens, the departments of Buncombe County government are implementing performance measures so that our citizens can monitor and review our progress toward County goals. Each departmental short-term goal is tied to one of the following long-term countywide goals and has a specific identifier next to it that corresponds to one of the goals listed below. For instance, a General Government department listed in the General Government section of this document may have the identifier GG1 listed next to it. This means their departmental goal aligns with the countywide General Government goal number one listed below. Most departments' goals align with the function within which they operate (i.e. Sheriff in Public Safety), but there are some departments whose goals are cross-functional.

General Government (GG)

- 1) Improve communications with citizens through public meetings, media, and integrated technology.
- 2) Provide high quality, cost-effective, fair and equitable service through process improvement, efficient use of resources, contracted services, materials, and equipment.
- 3) Ensure high quality service by attracting and retaining a qualified work force through competitive compensation, employment benefits, employee training, and employee recognition.
- 4) Continuously improve internal and external customer satisfaction through ongoing analysis and response to customer feedback.
- 5) Assure fiscal and programmatic accountability to citizens through internal and external reporting and well-documented, clearly communicated procedures.

Human Services (HS)

- 1) Encourage client independence and self-sufficiency by providing basic care and protection while promoting self-reliance.
- 2) Address the current and changing needs of individuals by making efficient use of available resources.
- 3) Respond effectively to the needs of individuals and families by providing flexibility in service delivery.
- 4) Maximize the effectiveness of county services by establishing collaborative planning, developing, and evaluation of human service programs among county departments.
- 5) Enhance human service programs by encouraging collaboration through community partnerships.
- 6) Meet the changing needs of our diverse community by developing, supporting, and encouraging access to appropriate technological, educational, and recreational programs.

Library and Recreation (CR)

- 1) Improve the cost-effectiveness of recreational services by developing recreation facilities and programs that are self-maintained through user fees, sponsorships, donations, and grants.
- 2) Enhance citizens' quality of life by developing library and recreation facilities with easy access to neighborhoods.
- 3) Respond to the growth and diversity of community-wide programs and facilities through appropriate staffing levels.
- 4) Ensure the quality of recreation and library facilities by establishing and maintaining countywide construction and operation standards.

Environmental (EN)

- 1) Minimize the cost of solid waste disposal by utilizing the most appropriate, environmentally sensitive and economically sound technologies available.
- 2) Improve water quality through pollutant source reduction and public education.
- 3) Reduce the amount of disposed household hazardous wastes through effective public education initiatives.
- 4) Improve customer convenience and service by streamlining the permitting process.
- 5) Improve air quality through public education and cooperation between agencies, departments, and private corporations.

Public Safety (PS)

- 1) Improve service by reducing response time while maintaining or increasing the quality of service.
- 2) Address the current and changing community needs by enhancing facilities and services and by applying available technology effectively.
- 3) Maximize the effectiveness of services through the sharing of information and resources among all public safety agencies.
- 4) Assure high quality service by improving employee retention, education, and training.
- 5) Reduce crime, the fear of crime, substance abuse, and drug trafficking in our neighborhoods through visible, interactive, and effective law enforcement.

Economic and Physical Development (EDP)

- 1) Attract and sustain companies providing above average wages through the recruitment, development, and retention of a highly skilled and competent work force.
- 2) Strengthen economic vitality by attracting and retaining high-wage industries with emphasis on technology-driven companies while maintaining a balanced mix of employment opportunities.
- 3) Balance the need for additional economic and population growth opportunities with environmental stewardship through well-planned infrastructure expansion.
- 4) Promote economic development within the region by fostering cooperative partnerships with local, regional, and state entities.
- 5) Facilitate economic growth by eliminating impediments to small business and entrepreneurial expansions.

Education (ED)

- 1) Improve the likelihood of students' success by assuring that all children enter primary school equipped to learn and gain maximum benefits from their educational opportunities.
- 2) Create an environment which encourages high school graduation including: expectations of both a demonstrated competence in fundamental skills and knowledge at the end of the 8th grade and a commitment to either college prep., tech prep., or occu-prep.
- 3) Enable students to succeed in the technology-oriented global marketplace by graduating them with the necessary skills setting uncompromising standards of high performance, and requiring accountability for the educators, students, and parents.
- 4) Meet the region's complex education needs by establishing programs that make education more accessible, expand graduate programs, and promote high-quality research, technology transfer, and economic development.

SERVICE AREAS & DEPARTMENTS

The following section presents a more detailed look at the 2010-2011 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 long-term countywide goals. Long-term goals by function can be found in the Policies & Goals section of this Annual Budget Report.



General Fund

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:

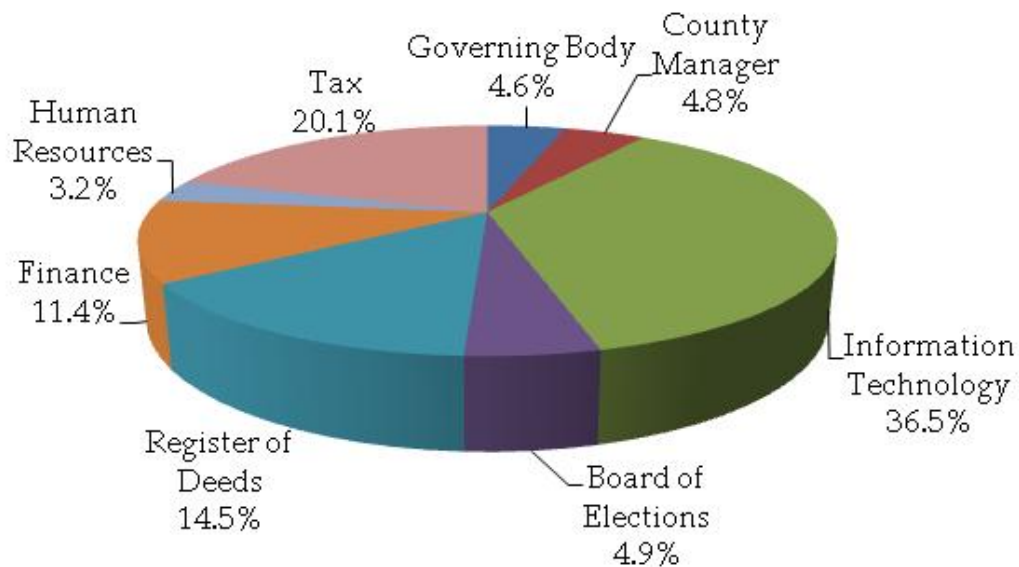
- General Government
- Public Safety
- Human Services
- Economic & Physical Development
- Culture & Recreation
- Education

GENERAL GOVERNMENT

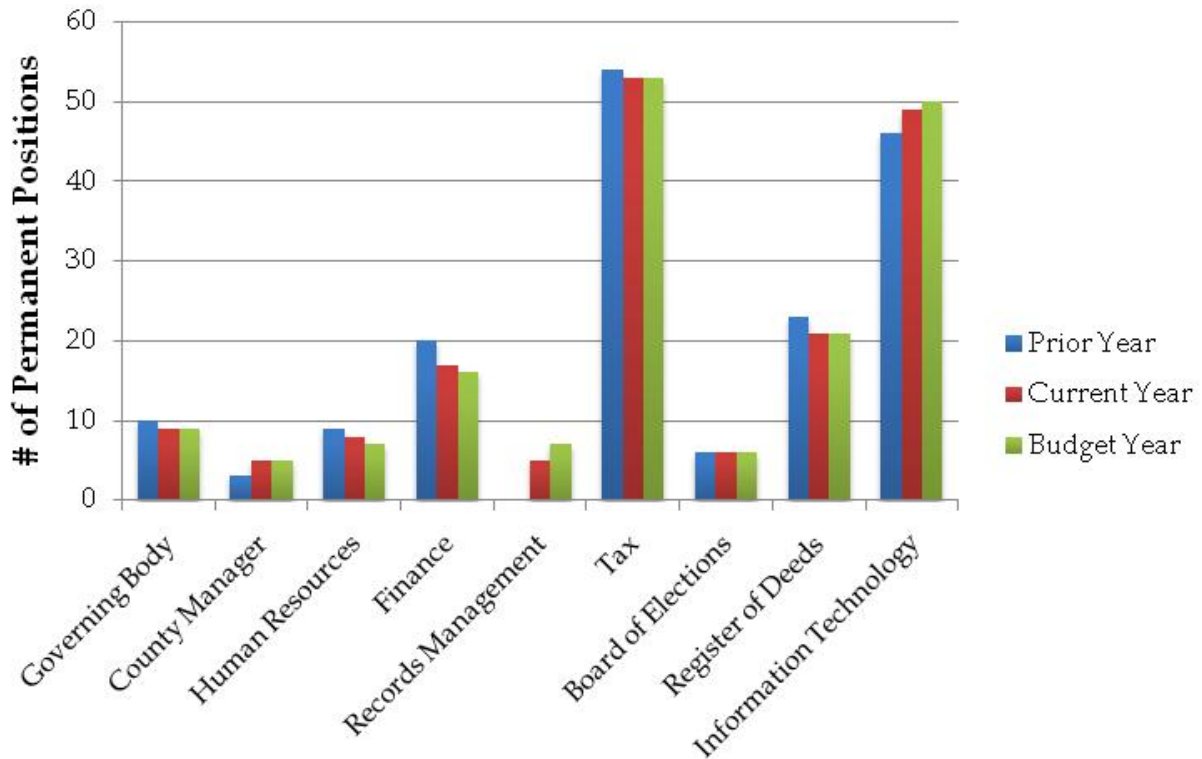
The General Government function provides administrative support for county government. It includes the Governing Body, County Manager, Human Resources, Tax, Board of Elections, Register of Deeds, Information Technology, and Finance. The General Government function's budget is \$22,403,115 or 8.86% of 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 FY2011



Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	10	9	9	0%	
County Manager	3	5	5	0%	
Human Resources	9	8	7	-13%	Position transfer to Workforce Investment
Finance	20	17	16	-6%	Position transfer to Records Management
Records Management	0	5	7	40%	Position transfer from Finance, position transfer from Recreation
Tax	54	53	53	0%	
Board of Elections	6	6	6	0%	
Register of Deeds	23	21	21	0%	
Information Technology	46	49	50	2%	Position transfer from Workforce Investment
Total General Government	171	173	174	0.6%	



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 is the County's legislative and policy making body, consisting of five members serving four-year terms. 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.

Governing Body	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	661,827	659,174	674,695
Operating	338,320	298,403	356,378
Capital	12,857	-	-
Contributions		-	-
TOTAL:	1,013,004	957,577	1,031,073
Revenues			
Restricted	181,167	74,807	162,499
Other Taxes	-	28,037	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	831,837	854,733	868,574
TOTAL:	1,013,004	957,577	1,031,073

PERFORMANCE MEASURES

Goal **GG1**: Improve and increase citizens' knowledge of County services.

Objective: Increase the hours of non-repetitive original programming produced by BCTV.

Measure: Number of Public Service Announcements, special programs and monthly programs produced each month or annually.

Previous Year Actual	Current Year Actual	Budget Year Target
155	175	190

Goal **GG1**: Improve Citizen Awareness of County Services and Special Events.

Objective: Catch the attention of the public and media through advertising and information.

Measure: Number of advertising campaigns focusing on services and events.

Previous Year Actual	Current Year Actual	Budget Year Target
3	5	6

Goal **GG4**: Increase interaction and site traffic from County residents, organizations, and other entities through social media, e-services, and feedback forums.

Objective: Utilize social media forums and create interactive tools and features on the website to engage citizens via the web.

Measure: Yearly site traffic and number of subscribers to social media sites and eZine.

	Previous Year Actual	Current Year Actual	Budget Year Target
Social Media (# of Facebook & Twitter fans) -	N/A	511	537
eZine (# of subscribers) -	2500	3400	3740

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.

	2008/09	2009/10	2010/11
County Manager	Actual	Estimated	Budget
Expenditures			
Personnel	450,491	580,255	665,056
Operating	286,035	202,557	404,844
Capital	-	-	-
Contributions	-	-	-
TOTAL:	736,526	782,812	1,069,900
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	736,526	782,812	1,069,900
TOTAL:	736,526	782,812	1,069,900

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.

PERFORMANCE MEASURES

Goal: Control the tax rate.
 Objective: Focus on providing core services in an effective and efficient manner.
 Measure: Property tax per capita.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$671	\$649	\$639

Goal: Control the tax rate.
 Objective: Focus on providing core services in an effective and efficient manner.
 Measure: General Fund per capita.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$1,174	\$1,092	\$1,075

Goal: Control the tax rate.
 Objective: Focus on providing core services in an effective and efficient manner.
 Measure: Property tax rate.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
52.5	52.5	52.5

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 continue efforts to offer employees quality and affordable medical insurance by introducing wellness programs to help reduce health care expenditures.

	2008/09	2009/10	2010/11
Human Resources	Actual	Estimated	Budget
Expenditures			
Personnel	745,993	625,486	609,234
Operating	63,079	76,374	103,549
Capital	-	-	-
Contributions	-	-	-
TOTAL:	809,072	701,860	712,783
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	809,072	701,860	712,783
TOTAL:	809,072	701,860	712,783

PERFORMANCE MEASURES

Goal GG2: Create paperless application process for job openings by enhancing online application capabilities.

Objective: Advertise and promote online application process.

Measure: Percent of online applications received.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
94%	94.5%	96%

Goal GG3: Introduce new wellness programs while promoting existing programs and increasing participation.

Objective: Increase overall participation in County wellness programs.

Measure: Percent of participation increase.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
43%	43%	45%

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, internal audit and budget, including analysis, assessment and evaluation of County programs and budgets.

	2008/09	2009/10	2010/11
Finance	Actual	Estimated	Budget
Expenditures			
Personnel	1,580,579	1,811,866	2,042,249
Operating	386,220	490,146	505,788
Capital	-	-	-
Contributions	-	-	-
TOTAL:	1,966,799	2,302,012	2,548,037
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	131,219	105,628	130,000
County	1,835,580	2,196,384	2,418,037
TOTAL:	1,966,799	2,302,012	2,548,037

PERFORMANCE MEASURES

Goal **GG5**: Provide efficient and effective information technology support for financial operations system.

Objective: Respond to help-desk requests by the end of the same business day.

Measure: Percent of requests responded to within same business day.

Previous Year	Current Year	Budget Year
Actual	Projected	Target
99.11%	99.34%	99.25%

Goal **GG5**: Optimize the use of and insure the safety of public funds.

Objective: Maintain average investment yield 50 pts higher than the yield on the Money Market Fund index.

Measure: Yield in excess of the Money Market Fund index.

Previous Year	Current Year	Budget Year
Actual	Projected	Target
1.07	1.20	0.50

Goal **GG4**: Assure fiscal and programmatic accountability.

Objective: Perform routine internal audits and internal control reviews to ensure fiscal responsibility across all County departments.

Measure: Number of audits planned/Number of audits completed

Previous Year	Current Year	Budget Year
Actual	Projected	Target
25/29	28/28	32/32

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 revaluation.

Tax	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	3,464,692	3,386,996	3,534,567
Operating	637,575	629,421	971,314
Capital	-	-	-
Contributions	-	-	-
TOTAL:	4,102,267	4,016,417	4,505,881
Revenues			
Restricted	668,867	693,174	712,970
Other Taxes	-	-	-
Sales & Services	97,237	98,308	88,000
Miscellaneous	87,024	77,768	128,000
County	3,249,139	3,147,167	3,576,911
TOTAL:	4,102,267	4,016,417	4,505,881

PERFORMANCE MEASURES

Goal GG5: Review all real estate parcels before next reappraisal date.

Objective: Visit property locations for specific property characteristic changes

Measure: Percent of properties inspected annually by appraisers.

Previous Year Actual	Current Year Actual	Budget Year Target
50%	65%	90%

Goal GG2: Create accurate and timely motor vehicle tax bills on a montly basis.

Objective: Review North Carolina DMV data within 4 working days & mail tax bills within 10 days.

Measure: Percent of tax bills with bad address returned.

Previous Year Actual	Current Year Actual	Budget Year Target
1%	1%	1%

Goal GG5: Collect 98.5% of all tax bills.

Objective: Contact all property owners with uncollected tax amounts.

Measure: Percent of forced collections processed by April 30th.

Previous Year Actual	Current Year Actual	Budget Year Target
85%	87%	88%

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.

	2008/09	2009/10	2010/11
Board of Elections	Actual	Estimated	Budget
Expenditures			
Personnel	657,242	574,329	624,113
Operating	454,278	523,156	479,565
Capital	-	-	-
Contributions	-	-	-
TOTAL:	1,111,520	1,097,485	1,103,678
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	706	253,913	2,000
Miscellaneous	-	-	-
County	1,110,814	843,572	1,101,678
TOTAL:	1,111,520	1,097,485	1,103,678

PERFORMANCE MEASURES

Goal GG1: To increase public awareness of the electoral process.

Objective: Attend civic programs and assist Kids Voting Buncombe County.

Measure: Number of persons contacted by these programs.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
12,000	3,420	8,100

Goal GG4: To enhance the level of service to voters

Objective: Increase participation in early voting.

Measure: Number of persons participating in early voting program.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
89,000	4,589	65,000

Goal GG3: To enhance the professionalism of staff, as well as the level of service provided.

Objective: Election Administrator Certification for all permanent staff and staff participation in extracurricular trainings and county committees

Measure: Percentage of staff certified and participating in other programs/trainings/events.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
100%	90%	100%

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 publics' 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.

	2008/09	2009/10	2010/11
Register of Deeds	Actual	Estimated	Budget
Expenditures			
Personnel	1,510,884	1,485,377	1,452,928
Operating	1,489,598	1,595,459	1,794,375
Capital	-	-	-
Contributions	-	-	-
TOTAL:	3,000,482	3,080,836	3,247,303
Revenues			
Restricted	-	-	-
Permits & Fees	91,343	54,368	100,020
Sales & Services	1,402,113	1,396,516	1,457,475
Other Taxes	2,338,289	2,291,156	2,600,000
County	(831,263)	(661,204)	(910,192)
TOTAL:	3,000,482	3,080,836	3,247,303

PERFORMANCE MEASURES

Goal **GG2/3**: Increase productivity through technology & training to ensure preservation & security of all records.

Objective: Implement electronic recording - train staff on how this technology will be used in this office.

Measure: Recording revenue.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$3,700,000	\$3,500,000	\$3,900,000

Goal **GG2**: Use proposed technology from NC Vital Records Department to expedite the issuance of birth certificates to anyone born in NC.

Objective: Continue to issue copies /certified copies of all vital records in a timely manner insuring accurate information.

Measure: Copies/certified copies of vital births and death certificates revenue.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$368,477	\$358,259	\$365,000

Goal **GG2**: To process marriage license applications, prepare licenses, and collect fees in a timely manner.

Objective: To give accurate and friendly service to couples in accordance to NC Statutes.

Measure: Marriage licenses issued.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
1,913	1,751	1,850

Information Technology

MISSION

Information Technology provides leadership for the collaborative planning and application of an accessible integrated technology environment for all department/agencies to help them achieve their operational goals and delivery of services to citizens through quality cost effective solutions.

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.

	2008/09	2009/10	2010/11
Information Technology	Actual	Estimated	Budget
Expenditures			
Personnel	4,258,056	4,291,400	4,622,430
Operating	2,815,087	2,856,098	3,562,030
Capital	168,581	76,752	-
Contributions	-	-	-
TOTAL:	7,241,724	7,224,250	8,184,460
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	234	-	-
Miscellaneous	-	-	-
County	7,241,490	7,224,250	8,184,460
TOTAL:	7,241,724	7,224,250	8,184,460

PERFORMANCE MEASURES

Goal GG1: Expand applications to provide on-line services to the public.

Objective: Be responsive to customer needs for access to County services online.

Measure: Number of accesses to county website.

Previous Year Actual	Current Year Actual	Budget Year Target
11,113,015	14,891,436	18,614,300

Goal GG2: Meet technology needs of County departments.

Objective: Assure technology needs of departments are met on a 24/7 basis.

Measure: Percent time Server & Network are available.

Previous Year Actual	Current Year Actual	Budget Year Target
99.7%/99.9%	99.6%/99.85%	99.7%/99.9%

Goal GG3: Maintain a highly trained IT staff.

Objective: Provide sufficient training so IT staff can provide exceptional customer service.

Measure: Educational hours received per IT employee.

Previous Year Actual	Current Year Actual	Budget Year Target
20	28	35

PUBLIC SAFETY

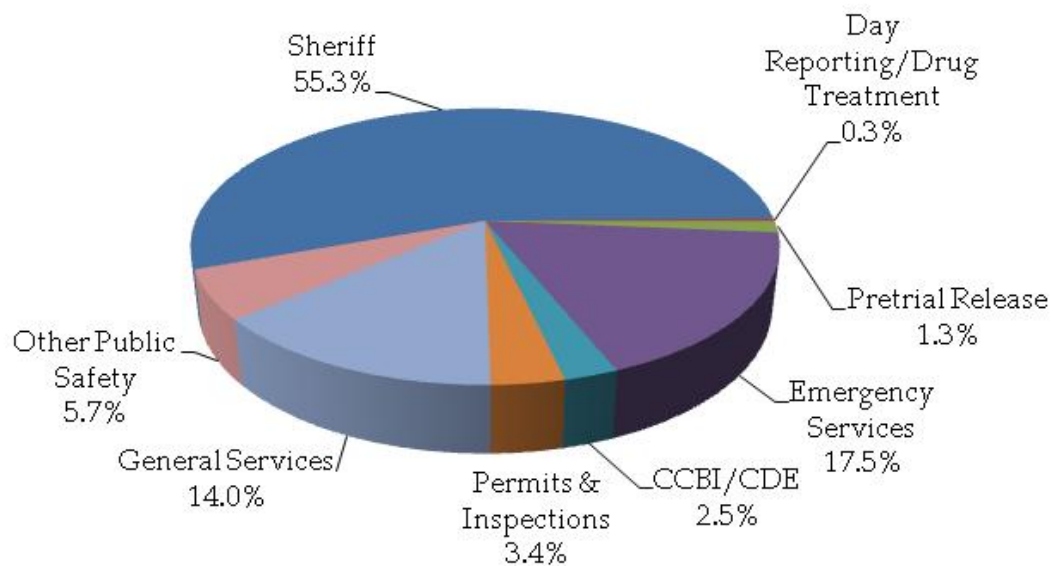
The Public Safety function is composed of the Sheriff's Department, Emergency Medical Services, Court Support, Pre-Trial Services, Identification Bureau, Centralized Data Entry, Permits & Inspections, Physical Facilities, and County Garage. The Public Safety budget totals \$48,077,220 accounting for 19% of the total General Fund expenditures for the fiscal year.

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

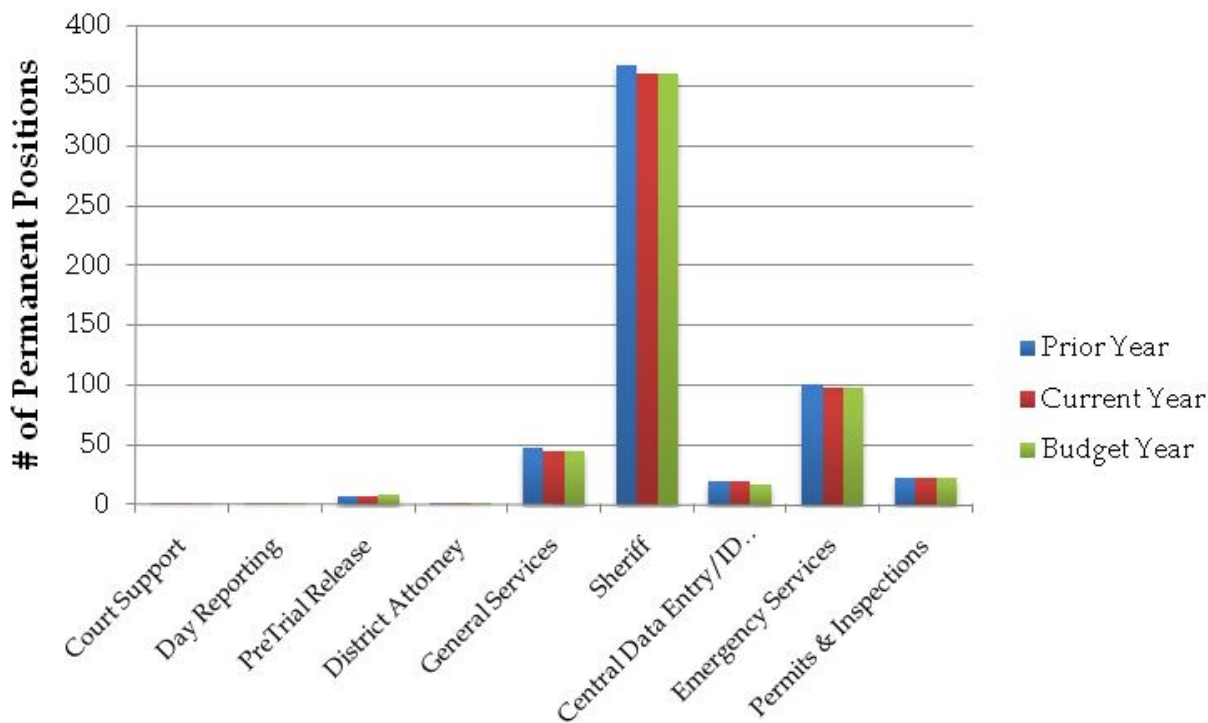
The Emergency Services activities include Emergency Management, Radio, Emergency Medical Services, and Training & Development. They provide emergency communication and transportation to medical care facilities.

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.

**Public Safety
Approved Budget FY2011**



Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Court Support	2	1	1	0%	
Day Reporting	1	1	1	0%	
PreTrial Release	7	7	9	29%	Positions transferred from Health Center
District Attorney	2	2	2	0%	
General Services	47	45	45	0%	
Sheriff	367	360	360	0%	
Central Data Entry/ID Bureau	20	20	17	-15%	Positions reduced to meet budget year target
Emergency Services	101	98	98	0%	
Permits & Inspections	23	23	22	-4%	Position transfer to Department of Social Services
Total Public Safety	570	557	555	-0.4%	



Sheriff

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, Gun Permits, 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	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	21,765,712	21,407,358	21,956,401
Operating	4,225,436	4,428,314	4,606,696
Capital	56,290	5,995	-
Contributions	47,742	5,700	5,700
TOTAL:	26,095,180	25,847,367	26,568,797
Revenues			
Restricted	438,669	421,980	438,187
Permits & Fees	-	-	-
Sales & Services	1,862,591	1,401,679	1,418,700
Miscellaneous	66,468	18,509	33,000
County	23,727,452	24,005,199	24,678,910
TOTAL:	26,095,180	25,847,367	26,568,797

PERFORMANCE MEASURES

Goal **PS3:** Improve the efficiency and operations of all areas of the Sheriff's office.

Objective: Maintain a responsible and manageable average response time to priority calls for service that does not exceed 10 minutes.

Measure: Average response time for Level 1 priority calls (in minutes).

Previous Year Actual	Current Year Actual	Budget Year Target
9.53	9.45	10

Goal **PS5:** Improve the efficiency and operations of all areas of the Sheriff's office.

Objective: Deploy resources and implement strategies, in cooperation with community substance abuse programs

Measure: 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

Previous Year Actual	Current Year Actual	Budget Year Target
*	*	2600

Goal **PS2:** Improve the efficiency and operations of all areas of the Sheriff's office.

Objective: Develop personnel and improve practices with a focus toward reducing recidivism by identifying mental health services consumers and coordinating effective resources for them.

Measure: Recidivism rate of mental health consumers assigned to the JUST Program (number of times returned to custody over 12 months)

Previous Year Actual	Current Year Actual	Budget Year Target
*	1.92	2.00

* New Program. Data not previously measured. Standard developed and implemented for future measure and publication

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	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	6,800,628	6,867,371	6,967,033
Operating	1,271,109	1,337,047	1,287,635
Capital	-	-	-
Contributions	129,799	228,676	157,296
TOTAL:	8,201,536	8,433,094	8,411,964
Revenues			
Restricted	141,783	146,948	193,682
Permits & Fees	-	-	-
Sales & Services	5,892,892	4,930,893	4,600,000
Miscellaneous	-	-	-
County	2,166,861	3,355,253	3,618,282
TOTAL:	8,201,536	8,433,094	8,411,964

PERFORMANCE MEASURES

Goal **PS1:** Improve quality of service.

Objective: Reduce average response time for ambulances.

Measure: Percent of calls with response time of 10 minutes or less.

Previous Year Actual	Current Year Actual	Budget Year Target
93%	89%	93%

Goal **PS2:** Address community needs by enhancing services.

Objective: Reduce errors in billing information.

Measure: Error rate on bills.

Previous Year Actual	Current Year Actual	Budget Year Target
15%	15%	12%

Goal **PS1:** Improve quality of service.

Objective: Reduce dispatch time.

Measure: Percent of calls for service dispatched within 90 seconds after location confirmation.

Previous Year Actual	Current Year Actual	Budget Year Target
90%	90%	93%

Day Reporting Center

MISSION

The Buncombe County Day Reporting Center seeks to rehabilitate eligible offenders under the Structured Sentencing Act toward successful completion of their conditions of probation while specifically addressing the issues of substance abuse, inadequate educational and life skills and low employability.

PROGRAM DESCRIPTION

This department offers on-site rehabilitative services for eligible offenders who have a desire to make positive changes in their lives. Available services offered, depending on assessed offenders needs, are substance abuse, education, employment and life skills training.

Day Reporting	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	93,232	83,471	88,731
Operating	70,076	72,278	74,854
Capital	-	-	-
Contributions	-	-	-
TOTAL:	163,308	155,749	163,585
Revenues			
Restricted	162,706	155,243	163,585
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	602	506	-
TOTAL:	163,308	155,749	163,585

PERFORMANCE MEASURES

Goal **PS5:** Reduce alcohol & drug dependency among offenders.

Objective: Ensure all clients who need it receive substance abuse assessments and treatment.

Measure: Percent of participants receiving assessment and treatment.

Previous Year Actual	Current Year Actual	Budget Year Target
100%	100%	100%

Goal **PS3:** Assist offenders in maintaining employment & receiving a GED and/or a North Carolina Career Readiness Certificate.

Objective: Offenders enrolled in GED course.

Measure: Percent of enrolled offenders that complete coursework and receive GED.

Previous Year Actual	Current Year Actual	Budget Year Target
50%	70%	95%

Goal **PS5:** Reduce probation revocations.

Objective: Maintain high graduation rate among program enrollees so their probation isn't revoked.

Measure: Percent of offenders enrolled that successfully complete program.

Previous Year Actual	Current Year Actual	Budget Year Target
30%	40%	45%

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 provide case management and supervision of the defendant while in the community.

	2008/09	2009/10	2010/11
Pretrial Release	Actual	Estimated	Budget
Expenditures			
Personnel	473,560	576,377	605,036
Operating	31,675	35,958	26,525
Capital	-	-	-
Contributions	-	-	-
TOTAL:	505,235	612,335	631,561
Revenues			
Restricted	2,000	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	503,235	612,335	631,561
TOTAL:	505,235	612,335	631,561

PERFORMANCE MEASURES

Goal **PS2:** Facilitate and expedite the release of appropriate defendants at the jail.

Objective: Provide bond hearing investigations for defendants.

Measure: Number of bond investigations as a percent of defendants screened.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
75%	74.4%	75%

Goal **PS4:** Provide efficient and appropriate case management for released defendants.

Objective: Safely return defendants to court for case disposition.

Measure: Number of completions as a percentage of all supervised cases.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
79%	87.7%	89%

Goal: Reduce incarceration costs by providing supervision for appropriate defendants.

Objective: Facilitate the release of appropriate defendants.

Measure: Number of jail days saved by pretrial releases as a percentage of jail capacity

Previous Year	Current Year	Budget Year
Actual	Actual	Target
44%	35.4%*	30%*

*The number of supervised releases as a percent of jail capacity dropped this year due to the opening of the new jail addition. Once the new addition is fully utilized that benchmark will decrease further due to the increased jail space available.

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	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	963,781	1,036,141	1,118,429
Operating	116,641	52,510	91,940
Capital	14,856	-	-
Contributions	-	-	-
TOTAL:	1,095,278	1,088,651	1,210,369
Revenues			
Restricted	587,422	432,627	605,553
Permits & Fees	-	-	-
Sales & Services	62,550	56,978	56,000
Miscellaneous	-	-	-
County	445,306	599,046	548,816
TOTAL:	1,095,278	1,088,651	1,210,369

PERFORMANCE MEASURES

Goal PS2: Identify arrest locations with geo-verification data.

Objective: Provide arrest sheets containing geo-verified locations.

Measure: Percentage of arrests with geo-verified data.

Previous Year Actual	Current Year Actual	Budget Year Target
93%	93%	100%

Goal PS1: Reduce the short booking time after the Magistrate has processed an arrest.

Objective: Process short bookings within 15 minutes of Magistrate completion.

Measure: Percent of bookings done in 15 minutes or less.

Previous Year Actual	Current Year Actual	Budget Year Target
98%	98%	100%

Goal PS1: Reduce the time it takes to enter Orders for Arrest.

Objective: Process Orders for Arrest within 24 hours of receipt date.

Measure: Percent of OFAs entered within 24 hours of receipt date.

Previous Year Actual	Current Year Actual	Budget Year Target
97%	97%	100%

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	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	1,522,529	1,508,072	1,459,627
Operating	108,801	107,558	164,651
Capital	-	-	-
Contributions	-	-	-
TOTAL:	1,631,330	1,615,630	1,624,278
Revenues			
Restricted	-	-	-
Permits & Fees	1,236,265	899,830	1,064,930
Sales & Services	4,428	4,473	2,800
Miscellaneous			
County	390,637	711,327	556,548
TOTAL:	1,631,330	1,615,630	1,624,278

PERFORMANCE MEASURES

Goal **PS4:** Promote citizen safety by enforcing the North Carolina Building Codes.

Objective: Maintain a quality control audit process executed twice/year/inspector.

Measure: Percent of code compliant inspections, including violations found by audit & corrected by contractor.

Previous Year Actual	Current Year Actual	Budget Year Target
93%	92%	95%

Goal **EN4:** Provide accurate and prompt plan review.

Objective: Review residential plans within 3 working days.

Measure: Percent of residential plans reviewed within 3 working days.

Previous Year Actual	Current Year Actual	Budget Year Target
96%	97%	98%

Goal **EN4:** Provide timely service delivery in performing inspections.

Objective: Perform trade inspections the same day if they are requested by 9 AM.

Measure: Percent of inspections performed on same day.

Previous Year Actual	Current Year Actual	Budget Year Target
99%	98%	99%

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, Grounds Maintenance, Fleet Maintenance, and Parking Services. They provide routine, emergency & construction building maintenance at over 93 County locations. The Grounds crew provides mowing, debris & trash removal, and storm clean up at County parks & pools and the Fleet Maintenance crew provides preventative maintenance and repairs for the County vehicle fleet. Parking Services provides safe parking services for the citizens as well as the employees of Buncombe County.

General Services	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	2,533,883	2,368,990	2,518,162
Operating	3,027,635	2,984,891	4,038,239
Capital	51,909	-	-
Contributions	265,609	256,204	154,850
TOTAL:	5,879,036	5,610,085	6,711,251
Revenues			
Restricted	524,262	469,729	510,000
Permits & Fees	-	-	-
Sales & Services	15,708	15,708	-
Miscellaneous	-	-	-
County	5,339,066	5,124,648	6,201,251
TOTAL:	5,879,036	5,610,085	6,711,251

PERFORMANCE MEASURES

Goal PS2: Provide overall facility maintenance to insure a productive work environment.

Objective: Investigate and initiate cost savings programs.

Measure: Operating expense per square foot.

Previous Year Actual	Current Year Actual	Budget Year Target
\$5.30	\$4.40	\$ 4.38

Goal PS2: Provide overall facility maintenance to insure a productive work environment.

Objective: Investigate and initiate cost savings programs.

Measure: Maintenance cost per mile driven for vehicles.

Previous Year Actual	Current Year Actual	Budget Year Target
\$0.08	\$0.08	\$0.07

Goal: PS2 Provide overall facility maintenance to insure a productive work environment.

Objective: Investigate and initiate cost savings programs.

Measure: Fuel cost per mile driven for vehicles.

Previous Year Actual	Current Year Actual	Budget Year Target
\$0.14	\$0.16	\$0.16

Goal: PS2 Provide and maintain the grounds for parks, pools and facilities by being fiscally responsible as well as environmentally friendly.

Objective: Investigate and initiate cost savings programs.

Measure: Operating expense per square yard.

Previous Year Actual	Current Year Actual	Budget Year Target
\$0.59	\$0.60	\$0.58

Other Public Safety

Other Public Safety includes contributions for Court Support, Juvenile Detention System, Medical Examiner, District Attorney, OSSI/CJIS Transfer, and Animal Services.

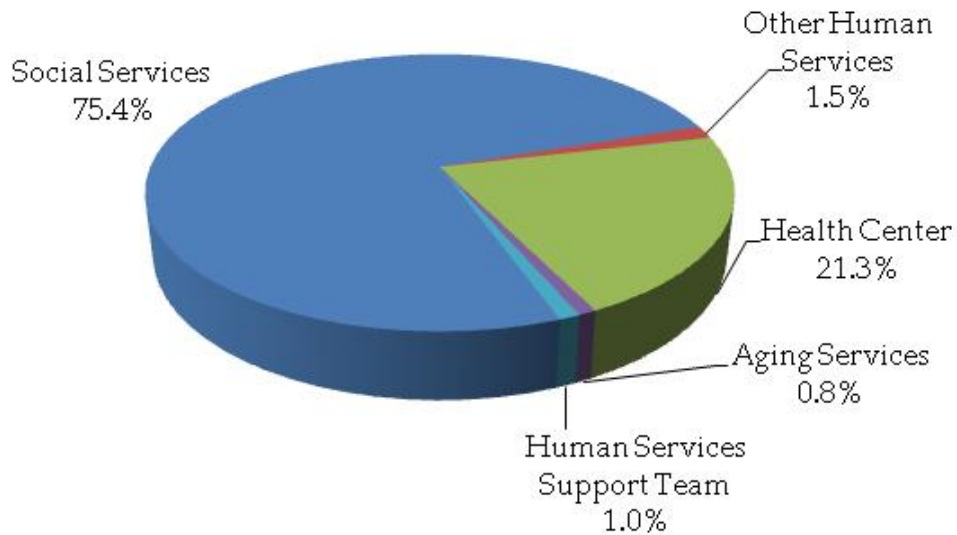
Other Public Safety	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	220,427	247,573	229,736
Operating	1,567,479	2,059,959	2,525,679
Capital	-	-	-
Contributions	-	-	-
TOTAL:	1,787,906	2,307,532	2,755,415
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	66,501	22,167	94,785
Miscellaneous	-	96,403	43,705
County	1,721,405	2,188,962	2,616,925
TOTAL:	1,787,906	2,307,532	2,755,415

HUMAN SERVICES

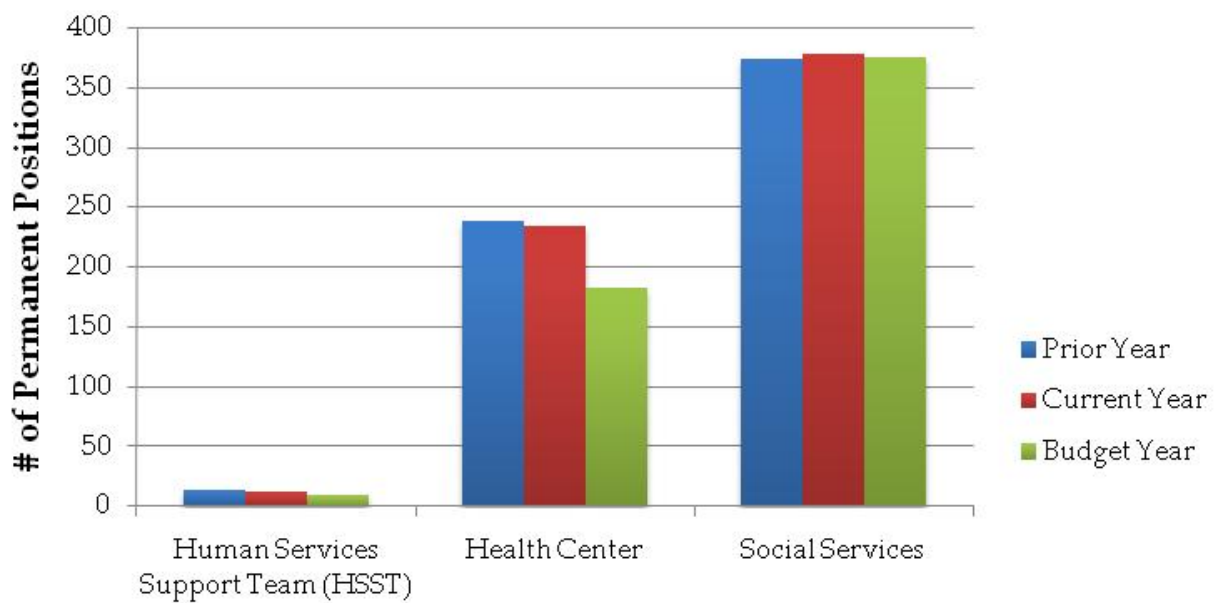
The Human Services function is composed of the Health Center, Social Services, Aging Services, Other Human Services, and Human Services Support Team. The Human Services function has a budget of \$74,796,453, which is 29.6% of the total General Fund expenditures for the fiscal year. The Health Center expenditures, \$15,917,759, will be used for specialized public health service. The Social Services expenditures of \$56,412,638 will be used to support human needs. The Human Services Support Team division has a budget of \$731,872. The remaining \$1,734,184 will be used to provide specialized human service needs to citizens through services to children 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 services levels. This cushions the impact that federal and state funding fluctuations have on service levels.

**Human Services
Approved Budget FY2011**



Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Human Services Support Team (HSST)	13	12	10	-17%	Positions transfer to DSS
Health Center	238	235	183	-22%	Positions reduced/ trasferred due to contract with Western NC Community Health Services to take over primary care
Social Services	374	378	376	-1%	Positions reduced to meet budget year target
Child Care	51	0	0		Child Care previously transferred to Parks, Greenways, & Recreation
Total Human Services	676	625	569	-9%	



Health Center

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:

Environmental Health (Food & Lodging, On-Site Waste Water & Wells); **Preparedness** (Planning, Lab, Pharmacy); **Disease Control** (Immunizations, Communicable Diseases, TB, STD/HIV); **Women’s Health** (Family Planning, Prenatal, Cancer & Cardio Screening); **School Health** (School Nurses, School-Based Centers, Child Care, Dental); **Health Promotion** (Health Education, Tobacco Prevention, Physical Activity & Nutrition, Community Health Assessment); **Community Health** (Nurse Family Partnership, Social Work, Nursing); **Nutrition** (WIC, Breastfeeding); **Vital Records** (Birth & Death Records).

	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Health Center			
Expenditures			
Personnel	16,206,805	14,942,474	13,229,914
Operating	2,859,629	3,191,097	2,602,057
Capital	37,795	136,738	-
Contributions	45,727	85,864	85,788
TOTAL:	19,149,956	18,356,173	15,917,759
Revenues			
Restricted	4,518,993	5,598,470	4,321,275
Permits & Fees			
Sales & Services	6,866,041	5,687,642	3,844,072
Miscellaneous	153,009	156,429	137,000
County	7,611,913	6,913,632	7,615,412
TOTAL:	19,149,956	18,356,173	15,917,759

PERFORMANCE MEASURES

Goal HS4: Focus on Results

Objective: Increase public well-being.

Measure: Percentage of total program benchmarks achieved.

Mid-Year FY09 Report *	FY10 End-of-Year	Budget Year EOY Target
100.0%	94.6%	≥ 90%

Overall results for FY10 year-end Benchmarks: *Community Health Promotion - 18 of 19*
Community Protection & Preparedness - 7 of 7
Clinical Services - 10 of 11

* Mid-Year FY09 Report reflected 15 benchmarks measurable at mid-year

Goal HS6: Excellence in Business Operations

Objective: Maximize resources.

Measure: Percentage of reimbursement & collection captured for eligible expenses.

Mid-Year FY09 Report	FY10 End-of-Year*	Budget Year EOY Target
90.4%	92.9%	≥ 85%

* Results are for the one-year period Apr'09-Mar'10

Goal HS2: Smart Partnerships

Objective: Foster effective collaborations.

Measure: Percent of partnerships that meet or exceed their established outcomes.

Mid-Year FY09 Report	FY10 End-of-Year*	Budget Year EOY Target
95.0%	98.6%	≥ 90%

* Results are for the first 3 quarters of FY10; 68 of 69 quarterly monitorings were rated "Satisfactory"

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.

	2008/09	2009/10	2010/11
Social Services	Actual	Estimated	Budget
Expenditures			
Personnel	24,516,164	24,817,111	25,997,975
Operating	4,096,287	5,190,652	5,907,467
Capital	-	-	-
Contributions	25,241,347	22,672,881	24,507,196
TOTAL:	53,853,798	52,680,644	56,412,638
Revenues			
Restricted	30,624,067	33,243,111	33,787,391
Permits & Fees			
Sales & Services	649,464	456,485	602,970
Miscellaneous	86,578	156,542	204,001
County	22,493,689	18,824,506	21,818,276
TOTAL:	53,853,798	52,680,644	56,412,638

PERFORMANCE MEASURES

Goal **HS1:** Link our Actions to Client Success

Objective: Increase Public Well-Being

Measure: Percentage of Total Program Benchmarks Achieved

Previous Year Actual	Current Year Actual	Budget Year Target
78.0%	88.0%	88%

Goal **HS3:** Develop and Improve Communication Networks

Objective: Foster Effective Collaborations

Measure: Percentage of Partnerships that Meet or Exceed their Established Outcomes

Previous Year Actual	Current Year Actual	Budget Year Target
85.8%	100.0%	90.0%

Goal **HS4:** Build Internal Capacity

Objective: Cultivate a Capable/Invested Workforce

Measure: Detailed Stability Factor

Previous Year Actual	Current Year Actual	Budget Year Target
97.4%	93.9%	88.0%

Aging Services

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.

The Buncombe County Aging Plan (2008-2012), developed by the ACC, focuses on the following priorities:

- Safety & Security
- Financial Wellbeing
- Health & Wellness
- Social Engagements
- Living Environments – Housing,
- Transportation & Natural Environment
- Service & Support Coordination

Below is an excerpt from Buncombe County’s Aging Plan 2010 Progress Report summarizing some recent actions and accomplishments.

Safety & Security

- Educational slide show (released October 2009), Financial Information Rack Cards (released January 2010), and an educational DVD series on Financial Wellbeing for Seniors (released at Successful Aging Conference, May 2010).
- DEEM Plan on DHHS website; local disaster team working toward improving our system locally for vulnerable adults.
- Senior Safe Driving event planned for September 2010 – to include classes, demonstrations, education and volunteer opportunities.

Health & Wellness

- Active Aging Week provided free physical activity programming throughout the region, including 17 organizations in Buncombe County (September 2009).
- Living Healthy with Diabetes (and other Chronic Disease) Self Management Programs offered at ABIPA (October 2009), Arrowhead Apartments (November 2009), Shiloh Community Center (February 2010).
- Health Adventure contracting with Land-of-Sky Area Agency on Aging to provide falls prevention curriculum to older adults at senior dining sites. (Sept 2009-May 2010).

Living Environments – Transportation

- Asheville Transportation Services installing new shelters and benches at bus stops; tied to needs for sidewalks and crosswalks.
- Land-of-Sky Area Agency on Aging held workshop for community and older adults on creating walk-friendly communities/pedestrian safety (December 2009); possibly to air on BCTV.

Aging Services	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	1,907	-	-
Capital	-	-	-
Contributions	1,995,130	630,360	634,184
TOTAL:	1,997,037	630,360	634,184
Revenues			
Restricted	1,368,263	-	-
Permits & Fees			
Sales & Services			
Miscellaneous			
County	628,774	630,360	634,184
TOTAL:	1,997,037	630,360	634,184

Other Human Services

Other Human Services includes contributions to Western Highlands Network, Buncombe County Medical Society, and Other Youth Services.

Other Human Services	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	-	12,915	-
Capital	-	-	-
Contributions	1,709,798	1,610,164	1,100,000
TOTAL:	1,709,798	1,623,079	1,100,000
Revenues			
Restricted	622,750	509,262	-
Permits & Fees			
Sales & Services			
Miscellaneous			
County	1,087,048	1,113,817	1,100,000
TOTAL:	1,709,798	1,623,079	1,100,000

Human Services Support Team

The Human Services Support Team was created to assist the Human Services departments with programmatic and fiscal monitoring. In addition, this division provides support for establishing and monitoring performance measures, compliance issues with the Office of State Personnel, and personnel training and capacity building.

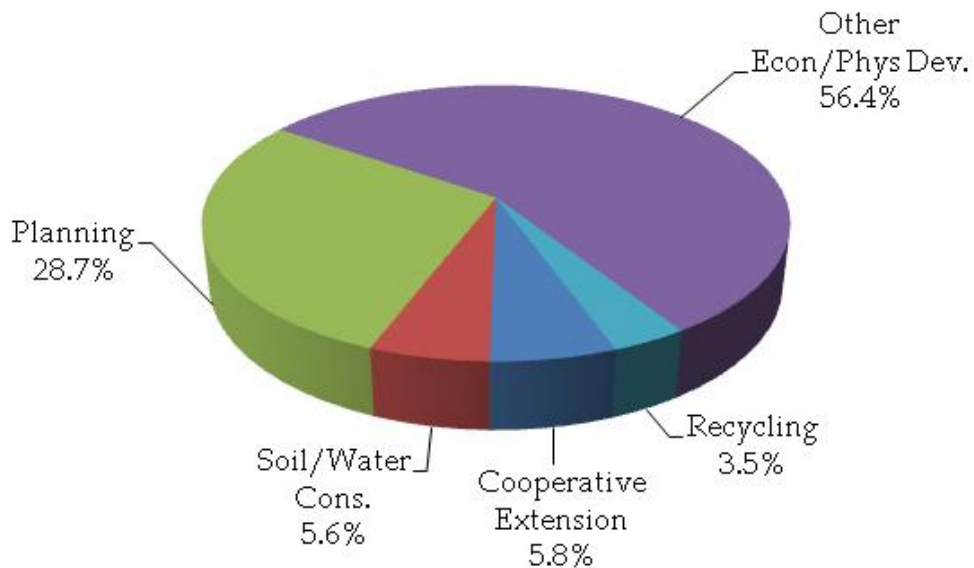
Human Services Support Team	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	830,226	750,127	718,672
Operating	291	22,115	13,200
Capital	-	-	-
Contributions	-	-	-
TOTAL:	830,517	772,242	731,872
Revenues			
Restricted			
Permits & Fees			
Sales & Services			
Miscellaneous			
County	830,517	772,242	731,872
TOTAL:	830,517	772,242	731,872

ECONOMIC & PHYSICAL DEVELOPMENT

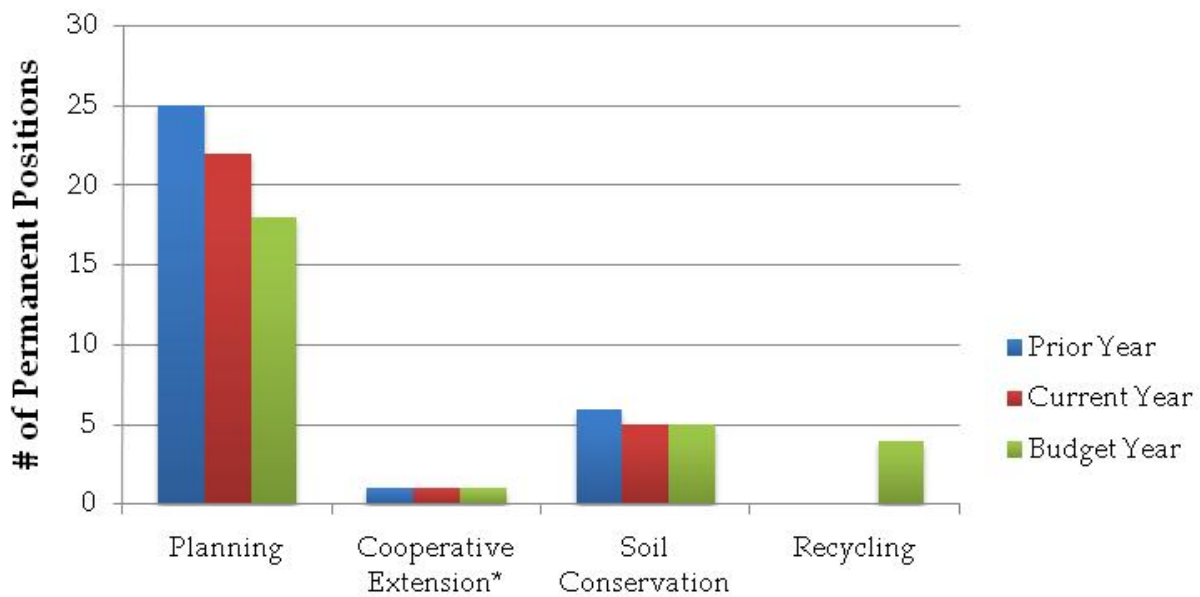
The Economic and Physical Development function includes Planning, Land of Sky, Economic Development, Recycling, Cooperative Extension, and Soil & Water Conservation. Economic Development includes the following activities: the Asheville Chamber of Commerce, Economic Incentive and the Technology Commercialization Center. Economic and Physical Development has a budget of \$8,242,852, which is 3.26% of the total General Fund expenditures for the fiscal year.

The \$2,364,628 in Planning expenditures will be utilized in planning routine and specialized projects for the County. The Economic Development expenditures, \$4,647,950 will be used to stimulate economic growth. Cooperative Extension expenditures, \$481,026, will be used to help assist and protect farmland. Soil Conservation will use its expenditures of \$458,628 to improve the environment by promoting water and soil quality. Recycling expenditures of \$290,620 will be used to educate citizens about the environmental benefits of recycling and provide the community with convenient options for recycling.

Economic & Physical Development Approved Budget FY2011



Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	25	22	18	-18%	2 positions transfer to DSS; 1 transfer to Multi-year Project fund; 1 position reduced
Cooperative Extension*	1	1	1	0%	
Soil Conservation	6	5	5	0%	
Recycling	0	0	4		Newly created department; All positions transfer from Solid Waste
Total Economic & Physical Development	32	28	28	0%	



*Note: The Cooperative Extension is a joint effort between the State and County governments. All of the employees except an Administrative Assistant added two years ago are State Employees. Therefore, they are not listed here as they do no 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	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	1,695,850	1,625,924	1,522,879
Operating	353,267	212,236	643,827
Capital	-	-	-
Contributions	749,941	197,922	197,922
TOTAL:	2,799,058	2,036,082	2,364,628
Revenues			
Restricted			
Permits & Fees			
Sales & Services	378,761	127,600	166,800
Miscellaneous			
County	2,420,297	1,908,482	2,197,828
TOTAL:	2,799,058	2,036,082	2,364,628

PERFORMANCE MEASURES

Goal **EPD3**: Facilitate safe and responsible land use development in a timely manner.

Objective: Review 99% of residential zoning permit applications within the same date of receipt.

Measure: Percent of applications reviewed within same day.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
99%	99%	99%

Goal **EPD3**: Ensure that land disturbance within the County is permitted and regulated.

Objective: Inspect 99% of sites within 24 hours of receipt of complaints.

Measure: Percent of sites inspected within 24 hours.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
99%	99%	99%

Goal **EPD3**: 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.

Objective: Increase the number of affordable housing units associated with County administered funds.

Measure: Total number of affordable housing units completed with County assistance.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
37	71	71

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	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	64,908	56,437	71,218
Operating	34,198	32,299	43,545
Capital	-	-	-
Contributions	317,029	319,840	366,263
TOTAL:	416,135	408,576	481,026
Revenues			
Restricted	-	1,513	-
Permits & Fees			
Sales & Services	5,199	6,569	5,000
Miscellaneous			
County	410,936	400,494	476,026
TOTAL:	416,135	408,576	481,026

PERFORMANCE MEASURES

Goal **EDP4:** Provide profitable, environmentally sustainable agricultural systems.

Objective: Enhance knowledge of sustainable systems through educational programs.

Measure: Number of individuals who increase knowledge/skills.

Previous Year Actual	Current Year Actual	Budget Year Target
16,682	18,915	19,482

Goal **EN2:** Protect, conserve, enhance the natural resources of Buncombe County.

Objective: Increase the knowledge of best management practices for land use & conservation.

Measure: Number of individuals who increase knowledge/skills.

Previous Year Actual	Current Year Actual	Budget Year Target
26,941	29,210	30,086

Goal **ED4:** Youth & families will lead healthier lives & develop leadership skills.

Objective: Empower youth & families to lead healthier lives & become community leaders.

Measure: Number of individuals who increase knowledge/skills.

Previous Year Actual	Current Year Actual	Budget Year Target
35,532	37,851	38,987

Note: Current Year Actual includes face-to-face contacts and non-face-to-face contacts. It does not include the mass media done by staff.

Soil & Water Conservation

MISSION

To ensure an urban and rural natural environment with clean water, protected soil resources, property 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. They 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	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	313,610	347,476	368,085
Operating	42,920	41,879	57,507
Capital	-	-	-
Contributions	34,775	24,524	33,036
TOTAL:	391,305	413,879	458,628
Revenues			
Restricted	48,361	42,939	39,500
Permits & Fees			
Sales & Services	7,429	6,760	24,000
Miscellaneous			
County	335,515	364,180	395,128
TOTAL:	391,305	413,879	458,628

PERFORMANCE MEASURES

Goal EN2: Provide prompt and effective customer service.

Objective: Help landowners/managers solve natural resource related problems.

Measure: Percent of technical assistance calls responded to within 1 working day.

Previous Year Actual	Current Year Actual	Budget Year Target
97%	97%	98%

Goal EN2: Provide a comprehensive environmental awareness program.

Objective: Help citizens make informed decisions relating to soil & water conservation.

Measure: Percent of non-school population reached through public outreach efforts.

Previous Year Actual	Current Year Actual	Budget Year Target
5%	19%	22%

Goal EPD3: Complete delivery of mandated services quickly and efficiently.

Objective: Perform erosion control, stormwater, and environmental impact reviews.

Measure: Percent of reviews completed within 10 working days or less.

Previous Year Actual	Current Year Actual	Budget Year Target
97%	90%	95%

Recycling

MISSION

Enhance and maintain the quality of the environment, conserve natural resources, and prevent pollution by providing a comprehensive and effective means of regulating solid waste disposal and increase the recycling participation rates of the citizens of Buncombe County.

PROGRAM DESCRIPTION

Educate Buncombe County's citizens to increase understanding of the environmental benefits of waste reduction and proper waste disposal, thus providing the community with convenient options for recycling, therefore increasing the recycling rates while complying with state mandates.

	2008/09	2009/10	2010/11
Recycling	Actual	Estimated	Budget
Expenditures			
Personnel	-	348,919	257,620
Operating	-	442,888	33,000
Capital	-	-	-
Contributions	-	-	-
TOTAL:	-	791,807	290,620
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	85,782	33,000
Miscellaneous	-	-	-
County	-	706,025	257,620
TOTAL:	-	791,807	290,620

(Department created in FY10)

PERFORMANCE MEASURES

Goal: Decrease the amount of items that are recyclable and/or banned by the state from entering the waste stream.
EN2/3

Objective: Educate public about recycling through media such as website, government channel, brochures, newspapers, and quarterly newsletters.

Measure: Increase in recycled tons of electronics and HHW in Buncombe County.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
162 tons	197 tons	200 tons

Goal: Reduce waste flow in MSW landfill by increasing recycling participation.

Objective: Decrease the amount of solid waste going into the MSW Landfill.

Measure: Decrease in the percentage of waste going into the MSW Landfill each year.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
20%	21%	1%

Other Economic & Physical 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.

Other Econ./Physical Dev.	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	(20)	980,766	-
Capital	-	-	-
Contributions	1,470,270	1,532,300	4,647,950
TOTAL:	1,470,250	2,513,066	4,647,950
Revenues			
Restricted			
Other Taxes			
Sales & Services	86,581	85,006	68,763
Miscellaneous			
County	1,383,669	2,428,060	4,579,187
TOTAL:	1,470,250	2,513,066	4,647,950

The following measures are provided by the Asheville-Buncombe County Economic Development Coalition:

PERFORMANCE MEASURES

Goal: Develop new business in Buncombe County.
 Objective: Increase Buncombe County income levels through investment in economic development.
 Measure: Economic Return on \$1 invested.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$8.01	\$98.84	N/A

Goal: Develop new business in Buncombe County.
 Objective: Increase capital investment in local businesses.
 Measure: Amount of capital investment.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$8,850,000	\$44,400,000	\$60,000,000

Goal: Develop new business in Buncombe County.
 Objective: Increase number of jobs created for Buncombe County citizens.
 Measure: Number of jobs created.

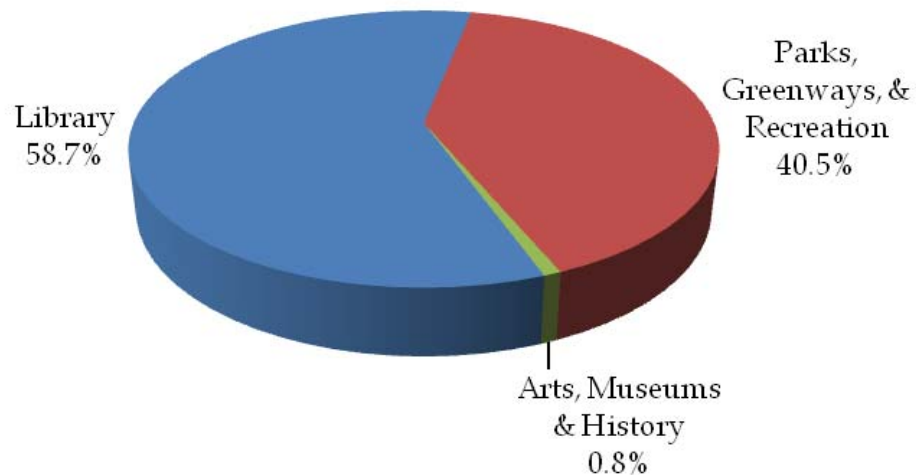
Previous Year	Current Year	Budget Year
Actual	Actual	Target
215	549	500

LIBRARY & RECREATION

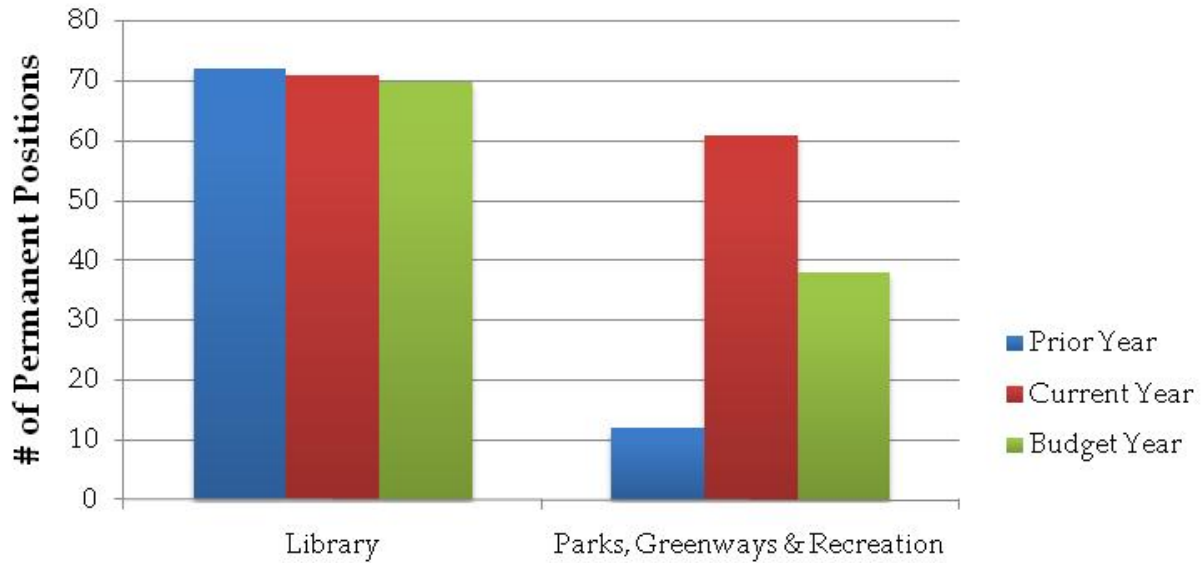
Library and Recreation is composed of the Library; Parks, Greenways, & Recreation; and Arts, Museum, and History. The Parks, Greenways, & Recreation activities include: Child Care Services, Recreation Administration, Pools, Recreation Programs, Lake Julian, Skyland Recreation and Enka Sports Park.

The Library and Recreation budget for this fiscal year is \$8,754,123, which accounts for 3.46% of the total General Fund expenditures for the year. The County Government ranks Library and Recreation as a high priority for the quality of life of its residents.

Library & Recreation Approved Budget FY2011



Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	72	71	70	-1%	Position reduced to meet budget year target
Parks, Greenways & Recreation	12	61	38	-38%	Positions reduced/transferred due to contracts with Smart Start of Buncombe County, Eliada, & Southwestern Child Development to provide child care services.
Total Culture & Recreation	80	132	108	-18%	



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.

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.

Library	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	3,595,585	3,373,087	3,643,986
Operating	1,487,744	1,475,980	1,491,495
Capital	-	-	-
Contributions	-	-	-
TOTAL:	5,083,329	4,849,067	5,135,481
Revenues			
Restricted	318,617	412,405	333,000
Permits & Fees			
Sales & Services	321,670	292,891	297,500
Miscellaneous	109,493	18,395	15,000
County	4,333,549	4,125,376	4,489,981
TOTAL:	5,083,329	4,849,067	5,135,481

PERFORMANCE MEASURES

Goal CR2: Increase the number of active library users.

Objective: Increase the percentage of County residents with active library cards.

Measure: Percent of residents with active library cards.

Previous Year Actual	Current Year Actual	Budget Year Target
51%	51%	51%

Goal CR4: Enhance the electronic services offered by the library.

Objective: Facilitate citizen access to electronic library resources in the library and from home.

Measure: Number of downloadable books available to the public.

Previous Year Actual	Current Year Actual	Budget Year Target
2,393	3,798	4,000

Goal CR3: Increase public perception of the library as a community center and resource.

Objective: Enhance promotion of the various library programs.

Measure: Number of residents attending library programs.

Previous Year Actual	Current Year Actual	Budget Year Target
78,494	78,709	78,500*

* Target for FY2011 is reduced due to renovations at Pack Library.

Parks, Greenways, & Recreation

Parks, Greenways, & Recreation Mission:
To maintain and improve the quality of life for residents and visitors through recreational, cultural and educational opportunities.

Child Care Mission:
To maintain and improve the quality of life for children and families through supporting, educating and assisting families and early childhood educators.

Parks, Greenways, & Recreation	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	3,697,411	2,590,197	2,525,252
Operating	746,213	795,926	931,390
Capital	36,661	-	-
Contributions	88,146	91,472	90,500
TOTAL:	4,568,431	3,477,595	3,547,142
Revenues			
Restricted	1,523,496	1,020,983	937,674
Permits & Fees			
Sales & Services	905,194	686,122	635,500
Miscellaneous	2,981	4,207	5,000
County	2,136,760	1,766,283	1,968,968
TOTAL:	4,568,431	3,477,595	3,547,142

PERFORMANCE MEASURES

Goal **CR3**: Develop a participant feedback plan for programs, greenways, parks and facilities.

Objective: Staff will offer programs that reflect citizen feedback.

Measure: Number of Citizens who respond to surveys or participate in community planning sessions

Previous Year Actual	Current Year Actual	Budget Year Target
1400	497	1500

Goal **CR3**: Offer community special events in partnership with agencies, businesses and volunteers.

Objective: Special events are held that focus on recreation, education, greenways, wellness and cultural arts.

Measure: Number of events held

Previous Year Actual	Current Year Actual	Budget Year Target
19	26	28

Goal **CR3**: Provide activities that promote recreation, wellness, exercise and safety.

Objective: Offer programs for children, youth, adults and seniors.

Measure: Numbers of participants

Previous Year Actual	Current Year Actual	Budget Year Target
N/A	4,934	6,000

Goal **HS1**: Provide families with access to education information on choosing quality child care for their children.

Objective: Ensure families are provided with education and information about quality child care options.

Measure: Number of families who receive referrals for child care.

Previous Year Actual	Current Year Actual	Budget Year Target
793	770	N/A

Goal **HS5**: Ensure that early childhood educators have ample training opportunities.

Objective: Provide training to directors, teachers and home child care professionals.

Measure: Number of early childhood educators that attend at least one training.

Previous Year Actual	Current Year Actual	Budget Year Target
688	827	N/A

Arts, Museums and History

The Arts, Museums and History line item contributes funding to outside agencies. This year's funding is for The Health Adventure science museum, Historic Resources Commission, and the Asheville Art Museum.

Arts, Museums & History	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	-	-	-
Capital	-	-	-
Contributions	70,000	71,500	71,500
TOTAL:	70,000	71,500	71,500
Revenues			
Restricted			
Permits & Fees			
Sales & Services			
Miscellaneous			
County	70,000	71,500	71,500
TOTAL:	70,000	71,500	71,500

PERFORMANCE MEASURES

Asheville Art Museum

Goal: To present exciting exhibitions & public programs for citizens & visitors of Western NC.
 Objective: Provide an active schedule of events based on our collection of 20th & 21st century art.
 Measure: Number of annual attendees.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
95,693	96,634	90,000

The Health Adventure

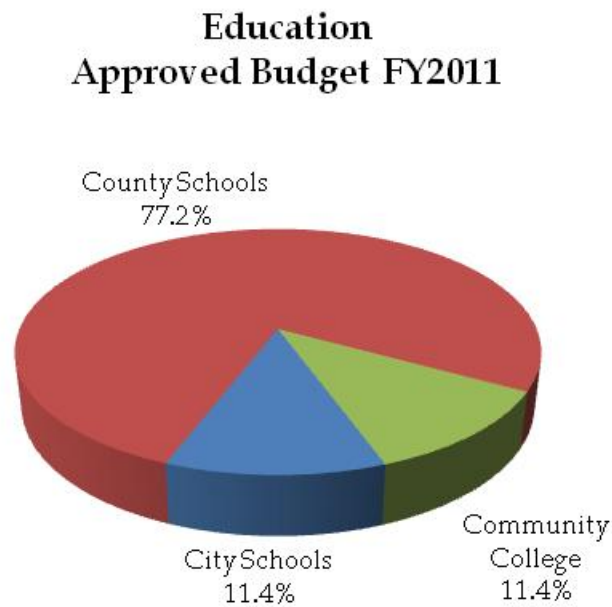
Goal: To educate children about nutrition, dental health& science experimentation.
 Objective: Provide a hands-on educational experience through 30 on-going programs.
 Measure: Number of annual attendees.

Previous Year	Current Year	Budget Year
Actual	Estimate	Target
97,007	97,459	108,000

Education

The County's Education function is comprised of Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$70,082,614, which is 27.7% of the total General Fund budget.

Funding for public education is a major responsibility of the County government. In recent years, Buncombe County has undertaken major initiatives to support effective education and to secure accountability for educational funds expended.



Buncombe County provides funding for Asheville City Schools, Buncombe County Schools and Asheville-Buncombe Technical College. For the 2010-2011 fiscal year, the general fund appropriation for the County Schools is \$46,175,702 for current expenses (facility operations costs), \$7,628,516 for capital outlay and \$276,116 for the community school. The City of Asheville School System has been appropriated \$6,881,522 for current expenses and \$1,106,759 for capital outlay. Asheville-Buncombe Technical Community College has been appropriated 8,013,999 for fiscal year 2010-2011.

APPROPRIATIONS FOR EDUCATION
Fiscal Years 2002 to 2011

<u>Fiscal</u> <u>Year</u>	<u>City Schools</u>	<u>County Schools</u>	<u>A-B Tech</u>	<u>Education</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>
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%
2008	7,619,364	50,365,918	7,633,254	65,618,536	2.2%
2007	7,710,281	47,136,868	9,379,205	64,226,354	13.9%
2006	6,699,943	43,200,058	6,493,254	56,393,255	5.9%
2005	6,596,353	40,803,088	5,875,543	53,274,984	5.7%
2004	6,342,020	38,670,330	5,375,543	50,387,893	5.9%
2003	6,015,533	36,661,642	4,920,543	47,597,718	1.2%
2002	5,976,987	36,404,657	4,650,543	47,032,187	1.5%

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). While overall growth has remained relatively flat, the ADM has been shifting gradually from the city schools to the county schools. Funding ratios for the two school systems have changed in accordance with the ADM changes.

As outlined in the following table, the average daily membership in the Asheville City Schools and Buncombe County Schools has seen minimal growth over the last 10 years.

Public School Average Daily Membership Fiscal Years 2000 - 2010		
Fiscal Year	Total Enrollment	Percent Increase/Decrease
2010	28,979	-0.4%
2009	29,085	0.1%
2008	29,050	-0.3%
2007	29,148	-0.2%
2006	29,211	1.5%
2005	28,766	0.4%
2004	28,649	0.5%
2003	28,516	1.3%
2002	28,159	-1.4%
2001	28,549	0.7%
2000	28,348	-2.0%

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-six 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.

Workforce Investment Act Fund

This fund was established to account for revenues received from the Workforce Investment Act (WIA) and related expenditures.

Air Quality Fund

The Air Quality Fund accounts for the activities of the Western North Carolina Regional Air Quality Agency. The majority of funding comes from state and federal grants.

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 of the documents that the Register of Deeds keeps records of so that the citizens will have easier access to these forms and records.

Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$16,757,438 in revenue for the fund for FY2011.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$4,289,273 in sales tax for the districts in FY2011.

The total revenues and expenditures for the Fire Districts Fund are projected to decrease from the FY10 budget by 1.76% to \$21,046,711. All expenditures are used to fund volunteer fire departments in twenty-six special fire protection districts throughout the County.

Fire Districts	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	11,531	8,219	-
Capital	-	-	-
Transfers	-	-	-
Contingency	-	-	2,700,000
Contributions	18,596,622	17,796,985	18,346,711
TOTAL:	18,608,153	17,805,204	21,046,711
Revenues			
Ad Valorem	14,211,550	14,641,798	16,757,438
Sales Tax	4,396,590	3,177,883	4,289,273
Sales & Services	-	-	-
Miscellaneous	-	-	-
Transfers	-	-	-
TOTAL:	18,608,140	17,819,681	21,046,711

Transportation Fund

Restricted revenue for this fund comes from various state agencies, including the North Carolina Department of Transportation. State funding for FY11 provides \$2,334,041 or 76.4% of total revenue for this fund.

Other revenue sources include vehicle advertising, contributions/donations and passenger fares. The total for other revenue for FY2011 is \$722,116.

Transportation	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	1,540,673	1,505,970	1,783,708
Operating	805,732	811,874	1,040,869
Capital	338,117	5,989	231,580
Contingency	-	-	-
Transfers	1,414	2,170	-
TOTAL:	2,685,936	2,326,003	3,056,157
Revenues			
Other Taxes	-	-	-
Restricted	2,364,674	2,080,765	2,334,041
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	93,766	90,055	110,890
Transfers	250,230	580,498	611,226
TOTAL:	2,708,670	2,751,318	3,056,157

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change
Transportation	8	8	8	0%

PERFORMANCE MEASURES

Goal: **GG2** Provide high quality, cost-effective, fair and equitable service through process improvement,

Objective: Enhance quality of service and customer satisfaction by providing a minimum of 95% of passenger trips on time.

Measure: Percent of passengers dropped off and picked up within +/- 15 minutes of their scheduled time.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
92.81%	93.00%	95.00%

Goal: **HS2** Address the current and changing needs of individuals by making efficient use of available resources.

Objective: 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.

Measure: Number of revenue trips per hour of revenue service.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
2.27	2.27	2.34

Goal: **PS4** Assure high quality of service by improving employee retention, education, and training.

Objective: 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.

Measure: Percentage of drivers meeting or exceeding requirements for evaluations, initial training, retraining, and recertifications.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
100%	100%	100%

Emergency Telephone System Fund

The 911 Fund is budgeted at \$1,831,927. Much of the budget is for emergency communication equipment for the 911 system. State law changed with respect to the surcharge for 911 systems effective January 1, 2008. The new law standardized the surcharge to \$0.70 per phone line regardless of whether it is wireline, wireless, or Voice over Internet Protocol (VOIP). These funds are remitted to the NC 911 Board for distribution to counties on the basis of the total revenue they received in Fiscal Year 2006/07 for wireline and wireless surcharges.

Emergency Telephone System	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	245,418	310,160	470,344
Capital	-	52,613	1,230,000
Transfers	-	-	-
Contingency	-	-	126,583
Debt Service	-	-	5,000
TOTAL:	245,418	362,773	1,831,927
Revenues			
Restricted	1,886,731	1,717,210	1,689,850
Sales & Services	42,427	-	60,699
Miscellaneous	-	-	-
Transfers	-	-	-
Investments	50,932	29,091	30,000
Fund Balance	-	-	51,378
TOTAL:	1,980,090	1,746,301	1,831,927

Occupancy Tax Fund

Revenues for the Occupancy Tax Fund are generated by the taxes collected by lodging and facilities within the County. The projected amount for the FY 2011 budget is \$7,535,000. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

Occupancy Tax	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	-	-	-
Capital	-	-	-
Transfers	6,218,003	6,259,792	7,535,000
TOTAL:	6,218,003	6,259,792	7,535,000
Revenues			
Other Taxes	6,218,003	6,259,792	7,535,000
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
Investments	-	-	-
TOTAL:	6,218,003	6,259,792	7,535,000

Workforce Investment Act Fund

MISSION

To provide employers and job seekers a fully integrated system of employment, education & training services for the purpose of developing the economic strength and global competitiveness of this area.

PROGRAM DESCRIPTION

The Workforce Investment Act is created through Federal legislation to serve individuals seeking job skills training, to find and secure employment for job seekers, and to provide assessments for employees of small businesses.

Workforce Investment	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	703,230	734,144	736,355
Operating	1,604,601	2,677,323	1,877,688
Capital	-	-	-
Contributions	-	-	-
TOTAL:	2,307,831	3,411,467	2,614,043
Revenues			
Other Taxes	-	-	-
Restricted	2,304,288	3,489,857	2,613,043
Permits & Fees	-	-	-
Sales & Services	3,543	-	1,000
Miscellaneous	-	-	-
Investments	-	-	-
TOTAL:	2,307,831	3,489,857	2,614,043

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Workforce Investment	12	11	10	-9%	Admin position reduced to meet budget year target

PERFORMANCE MEASURES

Goal EPD5: Provide Human Resource, marketing & other services to community businesses.

Objective: Provide workshops to address marketing and strategic planning needs.

Measure: Number of workshops provided.

Previous Year Actual	Current Year Actual	Budget Year Target
10	16	25

Goal EPD2: Provide services to dislocated workers and adults.

Objective: Provide employment and training activities for individuals in need of skill training and employment services.

Measure: Number of individuals served.

Previous Year Actual	Current Year Actual	Budget Year Target
3,500	4,042	4,500

Goal EPD1: Provide school programs for in-school and out-of-school youth.

Objective: Provide skill training & apprenticeships to encourage youth to finish school or return to school.

Measure: Number of students attending youth programs.

Previous Year Actual	Current Year Actual	Budget Year Target
154	358*	186

*Includes 187 ARRA Summer Youth Employment Program participants.

Air Quality Agency

MISSION

To monitor and regulate Buncombe County's air quality to safeguard public health and the environment, while preserving the quality of life and economic vitality of the area.

PROGRAM DESCRIPTION

The Agency regulates air quality programs including open burning and asbestos demolition. In addition, the agency monitors ozone and particulate matter in the county.

Air Quality	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	710,164	691,290	708,215
Operating	166,659	168,711	195,102
Capital	-	5,372	-
Contingency	-	-	10,000
TOTAL:	876,823	865,373	913,317
Revenues			
Other Taxes	144,536	158,035	145,000
Restricted	395,528	444,325	430,500
Permits & Fees	-	-	-
Sales & Services	211,621	225,254	197,900
Miscellaneous	-	30,930	-
Investments	35,481	8,429	20,000
Fund Balance	-	-	119,917
TOTAL:	787,166	866,973	913,317

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change
Air Quality	8	8	8	0%

PERFORMANCE MEASURES

Goal EN5: Minimize air pollution emissions from regulated sources in Buncombe County.

Objective: Implement an air quality permitting program, conduct compliance inspections, and enforce all applicable federal, state, and local air quality regulations.

Measure: Percent of compliance inspections conducted per the Agency's Compliance Monitoring Plan.

Previous Year Actual	Current Year Actual	Budget Year Target
100%	100%	100%

Goal EN5: Protect the public from asbestos emissions caused by renovations & demolitions.

Objective: Inspect permitted asbestos demolitions and renovations.

Measure: Percent of sites inspected.

Previous Year Actual	Current Year Actual	Budget Year Target
97%	98%	98%

Goal EN5: Monitor ambient air quality of the County to assure that standards are met.

Objective: Maintain & operate the ozone, particulate, and toxic monitors to provide quality data.

Measure: Percent of monitors calibrated & audited to ensure performance.

Previous Year Actual	Current Year Actual	Budget Year Target
100%	100%	100%

Register of Deeds Automation Fund

The FY2011 budget for this fund is \$649,576. This is up \$156,576 from last year, or 32%. The primary source of revenue for this fund is permits and fees.

Reg of Deeds- Automation	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	51,932	36,810	128,000
Capital	-	-	365,000
Transfers	-	-	156,576
TOTAL:	51,932	36,810	649,576
Revenues			
Other Taxes	-	-	-
Restricted	-	-	-
Permits & Fees	150,389	118,541	128,000
Miscellaneous	-	-	-
Investments	13,895	4,609	7,000
Fund Balance	-	-	514,576
TOTAL:	164,284	123,150	649,576

Enterprise Funds

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.

Human Services Facilities Fund

The Human Services Facilities Fund is where the County budgets the building operations & maintenance revenues and expenditures associated with the mental health facilities that the County operates due to the dissolution of a local regional mental health agreement.

Mental Health Fund

This fund was created to account for the operating expenditures related to mental health services that the County pays for due to the dissolution of a local regional mental health agreement.

Inmate Commissary/Welfare Fund

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

Parking Deck Fund

This fund accounts for all operating revenues and expenditures associated with the County parking deck.

Criminal Justice Information System (CJIS)

CJIS revenues and expenditures were previously accounted for in the general fund. Starting in FY2009, data from the Criminal Justice Information System was offered out to all local towns & municipalities on a per officer charge. CJIS operates as a business enterprise under this new system and therefore was moved to an enterprise fund for accounting purposes.

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.

Solid Waste	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	1,693,818	1,265,098	1,684,150
Operating	3,208,507	2,017,818	3,069,856
Capital	1,525,197	131,186	282,000
Debt Service	2,534,739	2,541,415	2,519,532
Transfers	-	-	-
TOTAL:	8,962,261	5,955,517	7,555,538
Revenues			
Other Taxes	309,778	238,059	292,487
Restricted	11,789	-	-
Permits & Fees	-	-	-
Sales & Services	6,598,240	6,490,720	6,505,800
Investments	250,071	35,393	5,000
Miscellaneous	4,520	586,985	-
Other Financing Sources	-	-	-
Fund Balance	-	-	752,251
TOTAL:	7,174,398	7,351,157	7,555,538

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Solid Waste	32	32	27	-16%	4 Positions transfer to Recycling in General Fund; 1 transfer to Capital Project Fund

PERFORMANCE MEASURES

Goal **EN1:** Develop goals to keep costs down & maintain sufficient funds in Solid Waste fund.

Objective: Closely monitor past due accounts to maintain a high collection rate.

Measure: Collection rate for past due accounts.

Previous Year Actual	Current Year Actual	Budget Year Target
79%	82%	84%

Goal **EN2/3:** Keep hazardous and other banned materials from entering the waste stream.

Objective: Perform random inspections of waste loads & issue violation notices.

Measure: Percent of loads in violation.

Previous Year Actual	Current Year Actual	Budget Year Target
21%	20%	15%

Goal **EN2/3:** Decrease number and size of illegal dumps in Buncombe County.

Objective: Increase public awareness of ordinance and complaint procedure.

Measure: Percent of illegal dump cases resolved with no warrant issued.

Previous Year Actual	Current Year Actual	Budget Year Target
98%	98%	99%

Human Services Facilities Fund

This fund was created in FY2005. The majority of revenue for this fund came from the dissolution of the regional mental health organization. Other revenue sources include rental income and the sale of land.

Human Services Facilities	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	180,288	27,507	-
Operating	282,155	324,266	354,874
Contributions	-	-	-
Capital	-	184,599	300,000
Contingency	-	-	100,000
Transfers	-	-	-
TOTAL:	462,443	536,372	754,874
Revenues			
Restricted	-	-	-
Sales & Services	617,530	483,191	599,915
Investments	74,037	18,511	-
Miscellaneous	-	-	-
Fund Balance	-	-	154,959
TOTAL:	691,567	501,702	754,874

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Human Serv Fac	2	2	0	-100%	Positions transfer to General Fund

Mental Health Fund

This fund was created in FY2009 to account for the operating functions of mental health that the County took over after the dissolution of the regional mental health organization in FY2005.

Previously, the operations and building maintenance were budgeted in the Human Services Facilities Fund.

Mental Health Fund	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	-	-	-
Operating	438,449	557,400	704,408
Contributions	153,000	30,000	-
Capital	-	-	-
Contingency	-	-	247,592
TOTAL:	591,449	587,400	952,000
Revenues			
Restricted	-	-	-
Sales & Services	-	-	-
Investments	89,756	7,743	-
Miscellaneous	-	-	-
Transfers	302,600	-	-
Fund Balance	-	-	952,000
TOTAL:	392,356	7,743	952,000

Parking Deck Fund

This fund was created in fiscal year 2007. Debt service for parking decks currently under construction are accounted for in this fund, as well as operations & maintenance for completed parking decks.

Parking Decks	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	104,724	181,877	225,948
Operating	145,729	94,060	133,028
Capital	-	8,475	-
Transfers	-	-	-
Debt Service	981,242	612,941	985,107
TOTAL:	1,231,695	897,353	1,344,083
Revenues			
Restricted	-	-	-
Investments	287,335	45,550	-
Sales & Services	88,148	606,561	1,041,850
Miscellaneous	20,000	-	-
Transfers	-	615,754	-
Other Financing Sources	-	-	-
Fund Balance	-	-	302,233
TOTAL:	395,483	1,267,865	1,344,083

Personnel Summary - Budgeted Permanent Positions				
	Prior Year	Current Year	Budget Year	Percent Change
Parking Deck	3	3	3	0%

PERFORMANCE MEASURES

- Goal: To increase annual per space revenue by increasing the number of parking deck users
- Objective: Increase parking revenue by 2% annually
- Measure: Annual revenue per space

Previous Year Actual	Current Year Actual	Budget Year Target
N/A	\$918.50	\$931.00

Criminal Justice Information System Fund

This program was previously budgeted as a department in the General Fund. It was moved to an Enterprise Fund because the services offered by the system are now being 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.

Criminal Justice Info System	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	470,032	498,207	566,662
Operating	514,715	513,918	650,785
Debt Service	-	-	117,789
Capital	206,050	194,594	-
Contingency	-	-	-
TOTAL:	1,190,797	1,206,719	1,335,236
Revenues			
Restricted	1,194,794	1,224,848	1,335,236
Permits & Fees	-	-	-
Sales & Services	-	-	-
Investments	12,321	739	-
Fund Balance	-	-	-
Transfers	-	-	-
TOTAL:	1,207,115	1,225,587	1,335,236

Personnel Summary - Budgeted Permanent Positions				
	Prior Year	Current Year	Budget Year	Percent Change
Criminal Justice Information System	7	6	6	0%

Inmate Commissary Fund

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

Inmate Commissary	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	257,884	267,607	279,449
Operating	281,565	310,224	299,628
Capital	-	-	-
Contingency	-	-	50,000
TOTAL:	539,449	577,831	629,077
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	468,406	476,295	503,608
Investments	15,081	2,128	-
Fund Balance	-	-	125,469
TOTAL:	483,487	478,423	629,077

Personnel Summary - Budgeted Permanent Positions				
	Prior Year	Current Year	Budget Year	Percent Change
Inmate Commissary	5	5	5	0%

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 liability programs.

Internal Service Fund

The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2011 it is anticipated that the Internal Service Fund will receive \$18,014,905 from charges. The remaining revenue comes from \$5,954,998 in fund balance. Total fund revenues and expenditures for FY2011 are projected to increase by .01% over the previous fiscal year.

As insurance costs continue to rise, management continues to search for ways to maintain the same level of coverage without major increases in cost to the County or employees.

Internal Service Fund	2008/09 Actual	2009/10 Estimated	2010/11 Budget
Expenditures			
Personnel	2,876	102,425	93,846
Operating	21,221,592	22,059,146	23,876,057
Capital	-	-	-
Contributions	-	-	-
TOTAL:	21,224,468	22,161,571	23,969,903
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	17,567,289	17,633,215	18,014,905
Investments	349,512	82,466	-
Fund Balance	-	-	5,954,998
Transfers	2,110,434	-	-
TOTAL:	20,027,235	17,715,681	23,969,903

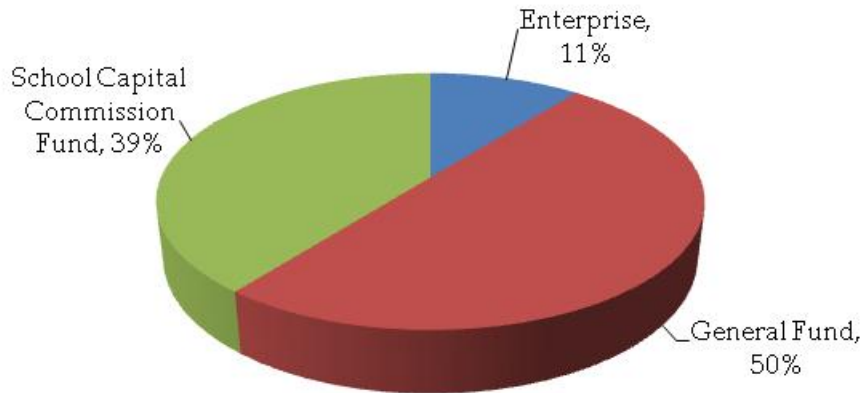
Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change
Internal Service Fund	0	1	1	0%

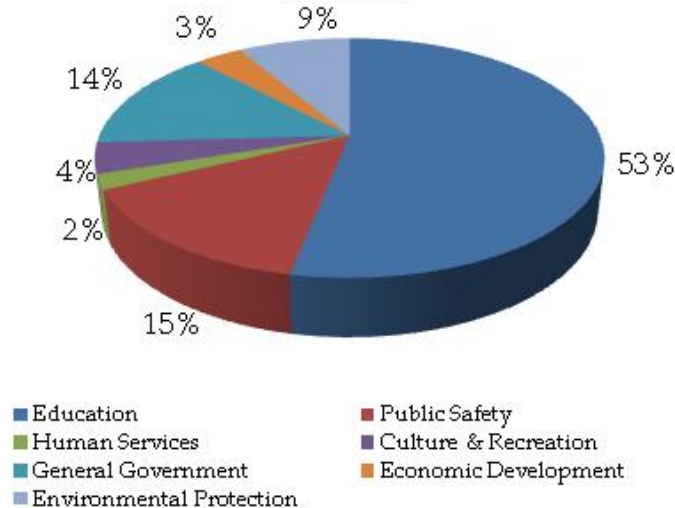
Debt Service

Debt Service is an accounting function established in the General Fund, E911 Fund, CJIS Fund, Parking Deck Fund, School Capital Commission Capital Projects 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. Anticipated debt, not yet issued, can be seen in the Capital Improvement Program section of the budget document.

**Principal & Interest By Fund
FY2011**



**Principal & Interest By Function
FY2011**



Debt Policy

Debt policies, as part of a set of comprehensive fiscal policies formally adopted by the Board of County Commissioners, include the following:

- * Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
- * The general obligation debt shall not exceed 2.0 percent of the assessed valuation of the taxable property of the County.
- * Annual general obligation debt service shall not exceed 15.0 percent of the total, non-enterprise, operating expenditures.
- * The County shall attempt to utilize the lease/purchase of capital outlay when the terms of the lease/purchase are lower than the average ninety (90) day certificate of deposit rate.
- * The County shall maintain good communications with bond rating agencies about its financial condition.

Buncombe County
Annual Debt Service Requirements to Maturity
Governmental Activities

General Obligation Bonds

Year Ending June 30	Principal	Interest
2011	\$ 5,705,000	\$ 2,230,920
2012	7,444,000	1,948,920
2013	6,379,000	1,684,440
2014	6,319,000	1,481,200
2015	6,259,000	1,275,405
2016-2020	16,309,000	4,368,528
2021-2025	13,420,000	1,690,656
2026-2030	2,400,000	48,000
	<u>\$ 64,235,000</u>	<u>\$ 14,728,069</u>

Installment Note Obligations

2011	\$ 10,845,000	\$ 3,743,760
2012	10,900,000	3,393,029
2013	10,355,000	3,056,757
2014	8,210,000	2,683,515
2015	7,480,000	2,396,678
2016-2020	37,245,000	9,720,013
2021-2025	26,995,000	7,097,771
2026-2030	12,585,000	1,387,147
	<u>\$ 124,615,000</u>	<u>\$ 33,478,670</u>

Buncombe County
Annual Debt Service Requirements to Maturity
Business-Type Activities

Special Obligation Bonds

Year Ending June 30	Principal	Interest
2011	\$ 1,995,000	\$ 281,931
2012	1,305,000	207,726
2013	1,345,000	162,413
2014	1,400,000	115,126
2015	1,460,000	57,126
	<u>\$ 7,505,000</u>	<u>\$ 824,322</u>

Installment Note Obligations

2011	\$ 605,000	612,706.00
2012	620,000	588,506
2013	415,000	563,706
2014	430,000	547,106
2015	450,000	529,906
2016-2020	2,530,000	2,357,550
2021-2025	3,125,000	1,768,332
2026-2030	3,890,000	999,482
2031-2032	1,825,000	131,101
	<u>\$ 13,890,000</u>	<u>\$ 8,098,396</u>

**BUNCOMBE COUNTY
GENERAL OBLIGATION BONDS
JUNE 30, 2010**

Description	Balance June 30, 2009	Additions	Retirements	Balance June 30, 2010
Airport Bonds, 1991 \$2,000,000 issue, interest at 6% to 6.5% payable semiannually, due serially to 2021.	\$ 300,000	\$ -	\$ 100,000	\$ 200,000
Refunding Bonds, 1993 \$52,870,000 issue, interest at 5.1% payable semiannually, due serially to 2010.	1,385,000	-	1,385,000	-
Refunding Bonds, 1996 \$5,495,000 issue, interest at 4.5% to 5.0% payable semiannually, due serially to 2011.	885,000	-	445,000	440,000
School Bonds, 2000 issue, interest at 4.7% to 5.0% payable semiannually, due serially to 2014.	10,400,000	-	10,400,000	-
Public Improvement (Libraries), 2000 \$3,950,000 issue, interest at 4.5% to 4.7% payable semiannually, due serially beginning 2002 to 2009.	500,000	-	500,000	-
Refunding Bonds, 2001 \$12,365,000 issue, interest at 4.0% to 4.4% payable semiannually due serially to 2012.	6,215,000	-	2,445,000	3,770,000
Refunding Bonds, 2002 \$24,500,000 issue, interest at variable rates in the weekly mode payable semiannually, due serially to 2026.	22,226,683	-	402,994	21,823,689
School Bonds, 2002 \$15,000,000 issue, interest at variable rates in the weekly mode payable semiannually, due serially to 2026.	13,623,317	-	247,006	13,376,311
Public Improvement, 2002 \$4,340,000 issue, interest at 4% payable semiannually, due serially to 2014.	500,000	-	100,000	400,000

**BUNCOMBE COUNTY
GENERAL OBLIGATION BONDS
JUNE 30, 2010**

Description	Balance June 30, 2009	Additions	Retirements	Balance June 30, 2010
Refunding Bonds, 2005 \$12,430,000 issue, interest at 3% to 3.5% payable semiannually, due serially to 2015.	7,545,000	-	1,890,000	5,655,000
Public Improvement, 2005 \$5,835,000 issue, interest at 3% to 4% payable semiannually, due serially to 2020.	4,280,000	-	390,000	3,890,000
Qualified School Construction Bond, 2009 \$5,685,000 issue, interest at 0.50% payable semiannually, due serially to 2020.	-	5,685,000	-	5,685,000
Refunding Bonds, 2009 \$8,995,000 issue, interest at 2% to 3% payable semiannually, due serially to 2014.	-	8,995,000	-	8,995,000
Total general obligation bonds	\$ 67,860,000	\$ 14,680,000	\$ 18,305,000	\$ 64,235,000

**BUNCOMBE COUNTY
INSTALLMENT NOTE OBLIGATIONS
JUNE 30, 2010**

Description	Balance June 30, 2009	Additions	Retirements	Balance June 30, 2010
COPS 1998, refunding \$37,020,000 issue, interest at 3.65% to 5.0% payable semiannually to 2012	\$ 8,470,000	\$ -	\$ 8,470,000	\$ -
COPS 2003, detention center and other improvements, \$19,620,000 issue, interest at 2.0% to 5.0% payable semiannually to 2023.	13,750,000	-	1,355,000	12,395,000
Server, 2005 \$1,685,000 issue, interest at 3.33% payable semiannually to 2010.	359,634	-	359,634	-
COPS 2005, detention center \$14,500,000 issue, interest at 2.75% to 5.0% payable semiannually to 2025. A premium of \$393,944 is reported as an increase to long- term debt and will be amortized over ht elife of the debt.	11,610,000	-	745,000	10,865,000
COPS 2006, schools and community college \$51,985,000 issue, interest at 3.5% to 5.0% payable to 2026. A premium of \$2,223,983 is reported as an increase to long-term debt and will be amortized over the life of the debt.	42,685,000	-	3,100,000	39,585,000
COPS 2007, general government buildings and equipment, \$6,830,000 issue, interest at 4.0% to 4.75% payable to 2027.	5,430,000	-	850,000	4,580,000
General govermet buildings, 2008 \$6,625,000, interest at 3.26%, payable in 2009	6,625,000	-	6,625,000	-
COPS 2009A, general government buildings and equipment, \$12,065,000 issue, interest at 4.0% to 5.0% payable semiannually to 2029.	-	12,065,000	840,000	11,225,000
COPS 2009B, refunding \$8,120,000 issue, interest at 4.0% to 5.0% payable semiannually to 2013	-	8,120,000	1,960,000	6,160,000
LOBS 2009C, schools and general government building, \$36,465,000 issue, interest at 1.60% to 6.50% payable semianually to 2030	-	36,465,000	-	36,465,000
LOBS 2009D, general government building, \$3,340,000 issue, interest at 1.60% to 6.50% payable semiannually to 2017	-	3,340,000	-	3,340,000
Total installment note obligations	\$ 88,929,634	\$ 59,990,000	\$ 24,304,634	\$ 124,615,000

Buncombe County, North Carolina
 LEGAL DEBT MARGIN
 June 30, 2010

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u><u>\$ 28,841,166,965</u></u>
Debt limit- Eight Percent (8%) of assessed value	<u>2,307,293,357</u>
Gross debt:	
Total bonded debt	64,742,808
Authorized and unissued bonds (1)	915,000
Installment Purchase Agreements	<u>125,994,602</u>
	191,652,410
Less: Authorized and unissued bonds (1)	<u>915,000</u>
Total amount of debt applicable to debt limit (net debt)	<u>190,737,410</u>
Legal debt margin	<u><u>\$ 2,116,555,947</u></u>
Percentage of total debt outstanding to legal debt limit	8.27%

Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u><u>\$ 28,841,166,965</u></u>
Debt limit- Two Percent (2%) of assessed value	<u>576,823,339</u>
Gross debt:	
Total bonded debt	64,742,808
Authorized and unissued bonds (1)	<u>915,000</u>
	65,657,808
Less: Authorized and unissued bonds (1)	<u>915,000</u>
Total amount of debt applicable to debt limit (net debt)	<u>64,742,808</u>
Legal debt margin	<u><u>\$ 512,080,531</u></u>
Percentage of bonded debt outstanding to legal debt limit	<u><u>11.22%</u></u>

Debt Service Schedule

Purpose	Original Issue	Principal Outstanding 07/01/10	FY 2011 Debt Service Requirement		
			Principal	Interest	Total
Education					
2009A Qualified School Construction	5,685,000	5,685,000	-	28,425	28,425
2009A General Obligation	8,995,000	8,995,000	70,000	273,750	343,750
2005A General Obligation	421,520	281,014	28,174	10,325	38,499
2005B General Obligation	12,430,000	5,655,000	1,500,000	182,095	1,682,095
2002B General Obligation	39,500,000	35,200,000	700,000	1,394,000	2,094,000
2001 General Obligation	12,365,000	3,770,000	2,405,000	163,475	2,568,475
1996 General Obligation	5,495,000	440,000	440,000	22,000	462,000
2009C Limited Obligation	30,850,010	30,850,010	1,307,096	1,574,653	2,881,750
2006 Certificates of Participation	51,314,757	39,074,631	2,744,157	1,893,882	4,638,040
2003 Certificates of Participation	515,614	325,741	31,142	13,933	45,074
Total Education	167,571,901	130,276,395	9,225,569	5,556,538	14,782,107
Public Safety					
2005A General Obligation	2,500,000	1,666,667	167,095	61,236	228,331
2009B Certificates of Participation	3,476,416	2,637,281	839,135	131,864	970,999
2007 Certificates of Participation	3,800,011	3,154,436	248,495	137,220	385,715
2005 Certificates of Participation	14,500,000	10,865,000	725,000	470,898	1,195,898
2003 Certificates of Participation	15,266,204	9,644,475	922,041	412,516	1,334,557
Total Public Safety	39,542,631	27,967,858	2,901,766	1,213,734	4,115,500
Human Services					
2005A General Obligation	2,913,480	1,942,320	194,731	71,364	266,095
2002A General Obligation	1,581,778	145,786	36,447	4,100	40,547
2009B Certificates of Participation	903,618	685,503	218,115	34,275	252,390
Total Human Services	5,398,876	2,773,609	449,292	109,739	559,032
Culture & Recreation					
2002A General Obligation	1,275,305	117,540	29,385	3,306	32,691
2009A Certificates of Participation	2,948,674	2,743,379	244,399	123,617	368,016
2009B Certificates of Participation	2,095,886	1,589,982	505,903	79,499	585,403
2003 Certificates of Participation	1,981,954	1,252,106	119,705	53,555	173,261
Total Culture & Recreation	8,301,818	5,703,006	899,392	259,977	1,159,370
General Government					
2002A General Obligation	1,482,917	136,674	34,169	3,844	38,013
2009C Limited Obligation	5,614,990	5,614,990	237,904	286,602	524,505
2009D Limited Obligation Taxable	3,340,000	3,340,000	480,000	107,690	587,690
2009A Certificates of Participation	2,604,665	2,423,320	215,886	109,195	325,081
2009B Certificates of Participation	1,644,081	1,247,234	396,847	62,362	459,209
2007 Certificates of Participation	17,430,005	14,468,862	1,139,805	629,404	1,769,209
2003 Certificates of Participation	1,856,229	1,172,679	112,112	50,158	162,270
Total General Government	33,972,886	28,403,759	2,616,722	1,249,255	3,865,977

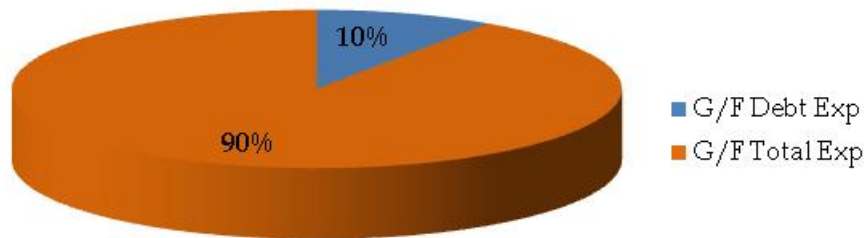
Debt Service Schedule

Purpose	Original Issue	Principal Outstanding 07/01/10	FY 2011 Debt Service Requirement		
			Principal	Interest	Total
Economic Development					
1991 General Obligation (Airport)	2,000,000	200,000	100,000	13,000	113,000
2009A Certificates of Participation	6,511,661	6,058,301	539,715	272,988	812,703
2006 Certificates of Participation	670,243	510,369	35,843	6,835	42,678
Total Economic Development	9,181,904	6,768,670	675,558	292,823	968,381
Environmental Protection					
2007 Certificates of Participation	1,019,985	846,702	66,700	36,832	103,532
2005 Special Obligation	16,140,000	7,505,000	1,995,000	281,932	2,276,932
Total Environmental Protection	17,159,985	8,351,702	2,061,700	318,764	2,380,464
TOTAL	\$ 281,130,000	\$ 210,245,000	\$ 18,830,000	\$ 9,000,831	\$ 27,830,831

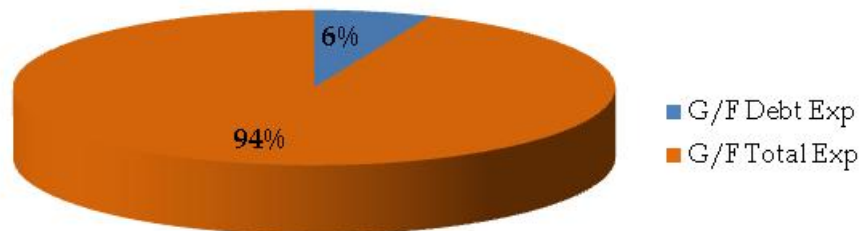
DEBT SERVICE EXPENDITURES

The Board adopted debt policy requires that annual general obligation debt service not exceed 15 percent of the total, non-enterprise, operating expenditures. The charts below shows that the debt service expenditures for fiscal year 2010 year end estimate and fiscal year 2011 budget are well below the 15 percent requirement.

**General Fund Debt Service vs.
Total Operating Expenditures
FY 2010 YE Estimate**



**General Fund Debt Service vs.
Total Operating Expenditures
FY 2011 Budget**



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 Aa2 rating from Moody's and an AA+ 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
Aa1, <u>Aa2</u> , Aa3	High quality by all standards

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

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

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 \$5,000. 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 the committee reviews and prioritizes all of the projects, they then makes recommendations on capital projects to the County Manager. Each capital project must include a detailed description, estimated total cost, impact on operating budget and funding source.

The Buncombe County Board has approved the 2010-2011 capital projects with approval for subsequent years depending on the availability of funds and priorities set by the Commissioners.

The stated priorities of the Board of Commissioners are the following:

1. Mandated services by the state and federal government including the Health Department and Social Services Department.
2. Public Safety, including the Sheriff's Department and Emergency Services.
3. Parks and Recreation Facilities.
4. Increased productivity in County government.

The Capital Improvement Program budget for fiscal year 2011 is \$3,058,300. This total is for eight significant, non-routine capital projects:

- Purchase of radio dispatch consoles for 911 operations – \$975,000
- Acquire land for East Asheville library branch and satellite office for Human Services/Social Services – \$884,000
- Social Services satellite office renovation and safety and security updates for current and new satellite office locations – \$500,000
- Hydrogeological Study and Engineering Plan for Landfill Cell #7 – \$325,000
- Detention Facility security system upgrade – \$198,500
- New redundant HVAC system for IT server room – \$107,000
- Detention Facility video visitation system upgrade – \$51,700
- Detention Facility automated key management system – \$17,100

The total estimated annual operating cost impact from these capital projects for FY2011 is \$30,114. There will be a \$17,730 increase in operating costs due to a security system upgrade in the Detention Center's Annex Facility, a \$9,306 increase due to a video visitation system upgrade in the Detention Center's North Tower, and a \$3,708 operating increase for an automated key management system in the Detention Center's North/Central Tower. Annual operating costs for these systems are estimated at 20% of project costs. No operating savings will be realized from these projects in fiscal year 2011.

Total estimated General Fund dollars needed for these projects is \$2,733,300. Projects are anticipated to be financed with an annual debt service amount projected at \$386,145. Projects will also be funded on a pay-as-you go basis, with an estimated \$374,300 in project costs absorbed throughout the fiscal year. The Solid Waste Enterprise Fund will pay the entire cost of the hydrogeological study and engineering plan for landfill cell #7.

**BUNCOMBE COUNTY CAPITAL PLAN
FY 2011 -2015**

FY Funding Needed	Requested By	Building	Description	Total Est. Cost	Other Funding	Source	Estimated County Dollars Needed	Pay-As-You Go	Annual Debt Service	Estimated Annual Operating Costs Increase
FY 2011	General Services	Library Branch and Satellite Office - East Asheville	Acquire land for East Asheville library branch and satellite office for Human Services/DSS.	884,000			884,000		73,428	-
FY 2011	General Services	Interchange	New redundant HVAC system for IT server room.	107,000			107,000	107,000		
FY 2011	Social Services	Satellite Offices	Additional satellite office space renovation; safety/security updates for current and new satellite office locations.	500,000			500,000		87,025	
FY 2011	Detention Facility	Annex Facility	Security System Upgrade (Door Frames and Locks estimated at \$100,000 and Security System Quote at \$98,500)	198,500			198,500	198,500		17,730
FY 2011	Detention Facility	North Tower	Automated Key Management System (Logi-Key Proxsafe)	17,100			17,100	17,100		3,078
FY 2011	Detention Facility	North/Central Tower	Video Visitation System Upgrade	51,700			51,700	51,700		9,306
FY 2011	IT/911		Radio dispatch consoles.	975,000			975,000		225,692	
FY 2011	Solid Waste	Landfill Cell #7	Hydrogeological Study and Engineering Plan	325,000	\$ 325,000	Enterprise Fund	-			
FY 2011 Total				\$ 3,058,300	\$ 325,000		\$ 2,733,300	\$ 374,300	\$ 386,145	\$ 30,114
FY 2012	General Services	Satellite Office - South Buncombe	Build satellite office for Human Services/DSS.	1,500,000			1,500,000		124,595	-
FY 2012	Solid Waste	Landfill Cell #7	Construction Bid Documents/Process	100,000	\$ 100,000	Enterprise Fund	-	-	-	-
FY 2012 Total				\$ 1,600,000	\$ 100,000		\$ 1,500,000	\$ -	\$ 124,595	\$ -
FY 2013	General Services	Satellite Office - West Buncombe	Build satellite office for Human Services/DSS.	1,500,000			1,500,000		124,595	
FY 2013	General Services	Library Branch and Satellite Office - East Asheville	Build 8,000 square foot replacement branch library and 5,000 square foot satellite office for Human Services/DSS.	3,051,000			3,051,000		253,425	-
FY 2013	Planning	Courthouse	Phase II Design Work - New courthouse addition and renovations to existing building.	1,700,000			1,700,000		141,207	
FY 2013	Parks, Greenways, & Rec		Park Improvement Funds for greenway initiatives, grant matching funds, and/or funds needed for replacement and/or addition of equipment and amenities for our parks.	200,000			200,000	200,000		
FY 2013	Recreation Services		Sports Park Field improvements	2,000,000			2,000,000		166,126	
FY 2013	Solid Waste	Landfill Cell #7	Construction of Cell #7 (\$8.5 M) and Construction Oversight (\$850,000)	9,350,000	9,350,000	Enterprise Fund	-	-	-	-
FY 2013 Total				\$ 17,801,000	\$ 9,350,000		\$ 8,451,000	\$ 200,000	\$ 685,353	\$ -
FY 2014	Library	Swannanoa Library	Relocate the Swannanoa branch to a new location along the US 70 corridor.	2,435,000			2,435,000		202,258	-
FY 2014	General Services	Detention Center	Replace roof	800,000			800,000		139,239	
FY 2014	Recreation Services		Build outdoor pool in TC Roberson district.	3,000,000			3,000,000		249,189	
FY 2014	Planning	Courthouse	Phase II Construction - New courthouse addition and renovations to existing building.	30,500,000			30,500,000		2,533,422	
FY 2014 Total				\$ 36,735,000	\$ -		\$ 36,735,000	\$ -	\$ 3,124,108	\$ -

**BUNCOMBE COUNTY CAPITAL PLAN
FY 2011 -2015**

FY Funding Needed	Requested By	Building	Description	Total Est. Cost	Other Funding	Source	Estimated County Dollars Needed	Pay-As-You Go	Annual Debt Service	Estimated Annual Operating Costs Increase
FY 2015	Library	Library Branch	Sweeten Creek Branch	2,435,000			2,435,000		202,258	
FY 2015	Library	Enka Library	Expand current library into space currently occupied by Post Office. Would increase from 4,800 to 9,000 square feet.	545,000			545,000		94,857	
FY 2015 Total				\$ 2,980,000	\$ -		\$ 2,980,000	\$ -	\$ 297,115	\$ -
FY 2011-2015 Total				\$ 62,174,300	\$ 9,775,000		\$ 52,399,300	\$ 574,300	\$ 4,617,316	\$ 30,114

FY 2020

FY 2020	Planning	Jail Addition Phase II	Detention Center addition	24,000,000			24,000,000		1,865,544	
FY 2020	Recreation Services	Aquatics Facility and Softball Complex	Acquire land and build aquatics facility with indoor pool, exercise room; gym; meeting room for programming and community events and offices for Parks and Recreation staff; build Softball complex - 8 fields; locker rooms; concession stand, bleacher seating, parking and artificial turf sports field.	30,000,000			30,000,000		2,331,930	

As facilities become available:

	Library	New Building -Avery's Creek Library	Build new library branch in Avery's Creek area to accommodate population growth.	2,500,000			2,500,000		216,312	-
	Library	New Building - North Buncombe Library	Build new library branch north of Weaverville to accommodate population growth.	2,500,000			2,500,000		216,312	-

SUPPLEMENTAL
INFORMATION



Community Profile

Government		
Date of Incorporation		December 5, 1791
Form of Government		Commission- Manager
County Seat		Asheville, NC

Area Statistics		
Population		235,123
Area in Square Miles		656
Average Elevation		2,165 feet
Location		Southwestern portion of NC in Blue Ridge Mountains.
		Six municipalities in the County: City of Asheville
		Town of Biltmore Forest
		Town of Weaverville
		Town of Black Mountain
		Town of Woodfin
		Town of Montreat

Climate		
Annual Average Temperature		55.4 F
January Average Temperature		36.9 F
July Average Temperature		70.8 F
Annual Average Rainfall		47.07 inches
Annual Average Snowfall		13.3 inches

Population Characteristics		
% Population Non-White		10.70%
Age Composition of Pop.:		
0-4 years		6.50%
5-14 years		12.00%
15-19 years		5.70%
20-24 years		6.00%
25-34 years		12.50%
35-44 years		13.70%
45-54 years		14.60%
55-64 years		13.10%
65-74 years		8.30%
75-84 years		5.20%
85+ years		2.60%
Median Age		40.6

Top Area Employers		
<u>Company</u>	<u>Description</u>	<u>Employees</u>
Mission Health System and Hospital	Hospitals	6,990
Buncombe County Public Schools	Educational Services	4,000
Buncombe County Government	Executive, Legislative & Other General Government Support	1,670
The Biltmore Company	Museums, Historical Sites, and Similar Institutions	1,580
VA Medical Center - Asheville Department of Veterans Affairs	Hospitals	1,140
Ingles Markets, Inc. (Home Office Buncombe County)	Food & Beverage Stores	1,140
The Grove Park Inn Resort & Spa	Accommodation	1,100
City of Asheville	Executive, Legislative & Other General Government Support	1,000
CarePartners	Nursing & Residential Care Facilities	915
BorgWarner Turbo & Emissions Systems	Transportation Equip. Mfg.	835

Employment		
<u>Major Industry</u>		<u>Employment (thousands)</u>
Health Services & Private Education		30.7
Government (Federal, State, Local)		23.9
Leisure & Hospitality		23
Manufacturing		18.1
Retail Trade		22.4
Professional & Business Services		15.1
Construction		9.4
Unemployment Rate		8.20%
Total Employed		110,139

Income		
<u>Income Level:</u>		
Under \$15,000		13.40%
\$15,000 - \$24,999		11.80%
\$25,000 - \$49,999		29.10%
\$50,000 - \$74,999		20.70%
\$75,000 - \$99,999		11.10%
\$100,000 - \$149,999		9.00%
\$150,000 +		5.10%
Median Household Income		\$45,885
Average Household Income		\$59,678

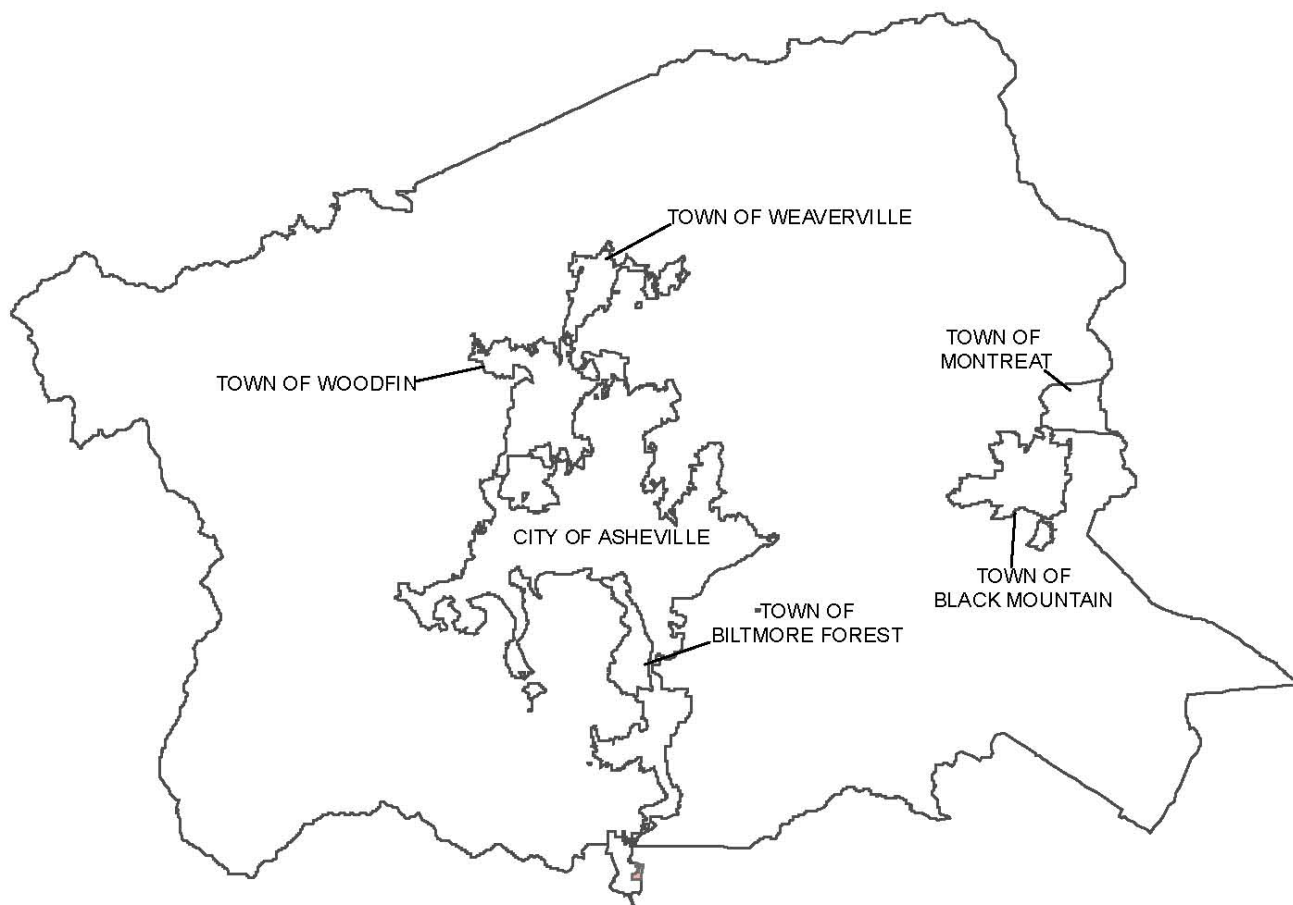
Culture & Recreation		
Library Facilities:		
Bookmobiles		0
Book Circulation		1,689,996
Library Materials		615,152
Branches		12
Parks:		
Parks - River, Neighborhood, and Community Parks		55+
Swimming Pools		9

Education		
Public Schools		
Elementary Schools		36
Secondary Schools		11
Combined		2
Community Colleges		1
Universities		3

Crime/Law Enforcement Statistics		
Violent Crimes/ 100,000 residents		274.9
Property Crimes/ 100,000 residents		2,818.7
# of Dispatched Calls for Service		57,429
Number of Inmates Processed		15,709

Sources of Information		
Departments of Buncombe County		
Asheville Chamber of Commerce		
NC Employment Securities Commission		

BUNCOMBE COUNTY
AND MUNICIPALITIES



CREATED BY:
BUNCOMBE COUNTY LAND RECORDS
AUGUST 24, 2010

**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2010 - 2011**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 15th day of June, 2010:

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, 2010 and ending June 30, 2011:

APPROPRIATION

General Government	\$22,403,115
Public Safety	48,077,220
Human Services	74,796,453
Economic and Physical Development	8,242,852
Culture and Recreation	8,754,123
Education	70,082,614
Debt Service	17,007,332
Transfers to Other Funds	3,518,726
Total Appropriation	<u><u>\$252,882,435</u></u>

REVENUE

Ad Valorem Taxes	\$150,278,615
Sales Tax	27,957,326
Other Taxes and Licenses	4,446,000
Intergovernmental	42,684,716
Permits and Fees	1,164,950
Sales and Services	14,680,219
Other	1,685,841
Transfers from Other Funds	3,057,382
Appropriated Fund Balance	6,927,386
Total Revenue	<u><u>\$252,882,435</u></u>

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

FUND	APPROPRIATION	REVENUE
<i>Air Quality:</i>		
Environmental Protection	<u><u>\$913,317</u></u>	
Other Taxes & Licenses		\$145,000
Intergovernmental		430,500
Sales & Services		197,900
Other		20,000
Appropriated Fund Balance		119,917
		<u><u>\$913,317</u></u>

Occupancy Tax Special Revenue Fund:

Transfers to Other Funds	<u><u>\$7,535,000</u></u>	
Other Taxes & Licenses		<u><u>\$7,535,000</u></u>

Workforce Investment Act Special Revenue Fund:

Human Services	<u><u>\$2,614,043</u></u>	
Intergovernmental		\$2,613,043
Sales & Services		1,000
		<u><u>\$2,614,043</u></u>

911 Special Revenue Fund:

Public Safety	<u><u>\$1,831,927</u></u>	
Intergovernmental		\$1,689,850
Sales & Services		60,699
Other		30,000
Appropriated Fund Balance		51,378
		<u><u>\$1,831,927</u></u>

ROD Automation Special Revenue Fund:

General Government	<u><u>\$649,576</u></u>	
Permits & Fees		\$128,000
Other		7,000
Appropriated Fund Balance		514,576
		<u><u>\$649,576</u></u>

Fire and Service Districts Special Revenue Fund:

Public Safety	<u><u>\$21,046,711</u></u>	
Ad Valorem Tax		\$16,757,438
Sales Tax		4,289,273
		<u><u>\$21,046,711</u></u>

Mountain Mobility Special Revenue Fund:

Human Services	<u><u>\$3,056,157</u></u>	
Intergovernmental		\$2,334,041
Other		110,890
Transfer from Other Funds		611,226
		<u><u>\$3,056,157</u></u>

CJIS Enterprise Fund

Enterprises - Public Safety	<u><u>\$1,335,236</u></u>	
Intergovernmental		<u><u>\$1,335,236</u></u>

Human Service Facilities Enterprise Fund

Enterprises - Human Services	<u><u>\$754,874</u></u>	
Sales & Services		\$599,915
Appropriated Fund Balance		154,959
		<u><u>\$754,874</u></u>

Parking Deck Enterprise Fund

Enterprises - Economic & Physical Development	<u>\$1,344,083</u>	\$1,041,850
Sales & Services		302,233
Appropriated Fund Balance		<u>\$1,344,083</u>

Mental Health Enterprise Fund

Enterprises - Human Services	<u>\$952,000</u>	
Appropriated Fund Balance		<u>\$952,000</u>

Solid Waste Enterprise Fund:

Enterprises - Landfill	<u>\$7,555,538</u>	
Other Taxes & Licenses		\$292,487
Sales & Services		6,505,800
Other		5,000
Appropriated Fund Balance		752,251
		<u>\$7,555,538</u>

Inmate Commissary and Welfare Fund:

Enterprises - Public Safety	<u>\$629,077</u>	
Sales & Services		\$503,608
Appropriated Fund Balance		125,469
		<u>\$629,077</u>

Law Enforcement Forfeitures

Enterprises - Public Safety	<u>\$152,546</u>	
Intergovernmental		\$91,511
Other		\$61,035
		<u>\$152,546</u>

Sheriff Federal Forfeitures

Enterprises - Public Safety	<u>\$3,421</u>	
Intergovernmental		\$3,421
		<u>\$3,421</u>

BCAT Forfeitures

Enterprises - Public Safety	<u>\$230,464</u>	
Intergovernmental		\$167,216
Other		\$63,248
		<u>\$230,464</u>

Sheriff State Forfeitures

Enterprises - Public Safety	<u>\$9,050</u>	
Intergovernmental		\$9,050
		<u>\$9,050</u>

Insurance Internal Service Fund:

Enterprises - Insurance	<u>\$23,969,903</u>	
Sales & Services		\$18,014,905
Appropriated Fund Balance		5,954,998
		<u>\$23,969,903</u>

Section 3: **Tax Levy**

A tax rate of 52.5 cents per \$100 of assessed valuation is hereby levied for fiscal year 2010-2011, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$29.3 billion, and an estimated collection rate of 98.25 percent.

The tax rate of 15.0 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2010-2011 for the Asheville Local Tax School District.

The following tax rate is levied, for fiscal year 2010-2011, for Fire Districts per \$100 of assessed, taxable valuation:

<u>CODE</u>	<u>DISTRICT</u>	<u>TAX RATE (in cents)</u>
DAS	Asheville Suburban	8.5
FBA	Barnardsville	15.0
DBA	Barnardsville N. E.	15.0
FBE	Beaverdam	11.0
DBE	Beaverdam N. C.	11.0
FBR	Broad River	10.0
FEB	East Buncombe	9.0
FEC	Enka-Candler	7.5
FFA	Fairview	7.5
FFL	Fletcher	7.8
FFB	French Broad	12.0
FGC	Garren Creek	14.0
DHA	Haw Creek-Asheville	9.0
DHC	Haw Creek-Reems Creek	9.0
DHI	Haw Creek-Riceville	9.0
FJU	Jupiter	9.5
FLE	Leicester	10.0
DLE	Leicester N. W.	10.0
FNB	N. Buncombe	10.6
DNN	N. Buncombe N. E.	10.6
FRC	Reems Creek	12.0
DRC	Reems Creek N. C.	12.0
DNR	Reems Creek N. E.	12.0
FRE	Reynolds	11.0
FRI	Riceville	11.0
FSK	Skyland	7.8
DSK	Skyland S. B.	7.8
FSW	Swannanoa	12.0
FUH	Upper Hominy	11.0
DUH	Upper Hominy S. D.	11.0
FWO	Woodfin	10.0
DWO	Woodfin N. C.	10.0
FWB	W. Buncombe	9.0
DWB	W. Buncombe N. W.	9.0
DNB	N. Buncombe N. C.	10.6

- Section 4: Compensation for the Chairman, Vice-Chairman, and Commissioners will be \$26,019, \$21,762, and \$17,505 respectively. In addition to reimbursing overnight travel for official activities under the same plan used for county employees, local travel allowance for the Chairman, Commissioners, and County Manager will include \$650 biweekly for car allowance and \$175 biweekly for technology which may be taken as supplement or salary at employee choice.
- Section 5: Subject to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by the County Attorney, the County Manager and/or her designee and the Clerk to the Board are hereby authorized 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. A report shall be made to the Board of Commissioners of all bids awarded or rejected under this section and entered in the minutes of its formal sessions. The County Manager is authorized to transfer appropriations between functional areas within a fund up to \$50,000 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 fiscal year 2011. The intent is to reduce the fund balance appropriation and save all available funds as the savings opportunity arises.
- Section 7: The County Manager is hereby authorized to submit to the State of North Carolina a list of County requirements of apparatus, supplies, materials, or equipment and to make purchases for the County in any amount by participating in State Contracts under the rules established by the Department of Administration through its Division of Purchase and Contract from items bid by the State of North Carolina in accordance with the laws of this State, subject to budget limits approved by the Board of County Commissioners with no further bidding by County staff or award by the Commissioners, to the extent authorized by law.
- Section 8: The County Manager is authorized to use contracts established by the State of North Carolina, in accordance with statutes, policies, and rules of the Office of Information Technology Services, to make purchases of information technology equipment for the County in any amount at the same prices, terms, and conditions as the State contracts, without further compliance by the County with otherwise applicable competitive bidding requirements as authorized by the N.C.G.S. 147-33.82(b), subject to budget limits approved by the Board of Commissioners.
- Section 9: Pursuant to the authority provided in N.C.G.S. 153A-13, within the limitations set forth above, the Chairman of the Board of Commissioners and County Manager 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 10: (a) The Board of Commissioners is concerned that the County's very strong financial condition may create unrealistic expectations among some grantee organizations that County financial support will continue indefinitely or regularly increase in the future. There may also be a perception in the community

County is always a likely source of financial assistance for various capital fund drives or special projects. The County's first priorities must always be those services and functions which counties are required by law to provide. Because the County's revenues are very responsive in changes in the local economy, even a slight economic downturn might require a reduction or withdrawal of County support for such organizations, projects, and fund drives.

(b) All grantee organization agreements shall also provide that grantee organizations immediately notify the County of any substantive changes in their other sources of financial support which might cause them to seek additional County funding in the current year, or in future years, in which County funding may not be forthcoming or available.

Section 11: BUDGET POLICY. It will be the policy of this Board that it will not absorb any reduction in State and Federal Funds. Reducing personnel or program expenditures to stay within the County appropriations is hereby authorized on the basis outlined in the following paragraphs of this section.

This policy is extended to any agency or department that is funded by the County and receives State or Federal money and shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this policy to each agency which may be affected.

If programs which include State, Federal, and/or any other outside revenues, as well as local funding, are subsequently reduced or cut by the outside funding organization, that portion funded by County revenues will be reduced to maintain its original ratio of local expenditures to State, Federal, or other expenditures. For example, of a \$100,000 grant, local funding is \$50,000 and Federal/State funding is \$50,000. Should the State/Federal grant be reduced by \$25,000, then local funds will be reduced by \$25,000, unless other outside revenues are secured to fully offset the grant reduction. Under no circumstances shall reductions in grants be paid by County dollars, regardless of the source of funding.

Those recipients of County funds which have a balance at the end of the fiscal year must return those funds to Buncombe County, except as otherwise approved by the Board of Commissioners.

Section 12: Small Claims Committee. The small claims committee, consisting of the County Attorney, County Manager, and Finance Director, is hereby given authority to settle matters up to \$20,000.

Section 13: Effective July 1, 2010 instruct the Human Resources Director to amend the personnel ordinance as follows:

(a) To revise the Hiring Rate/Starting Salary policy to allow approval of new hires within the third quartile by the County Manager or Human Resources Director, upon the recommendation of the Departmental Director and omit (A) and (B).

(b) To revise the Reduction in Force and Severance Pay policies to: (i) eliminate the one year period of priority consideration, (ii) add that any reduction in force employee accepting a transfer shall be subject to a new six month probationary period, (iii) reduce severance pay for each full year of service to the County from two weeks to one week, and (iv) eliminate the word "comparable" in determining which employees are eligible for severance payment.

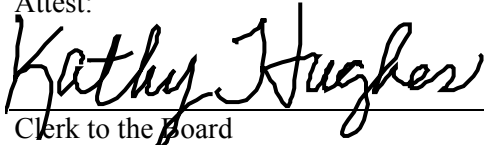
(c) To revise the Recruitment and Selection policy to allow the County Manager authority to hire the position of Library Director.

Section 14: Copies of this Budget Ordinance will be furnished to the County Manager, Assistant County Managers, Finance Director, Human Resources Director, and Tax Director for direction in fulfilling the responsibilities of their offices.

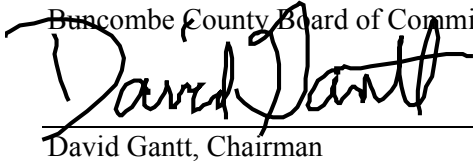
This Ordinance shall be effective upon its adoption.

Adopted this the 15th day of June, 2010.

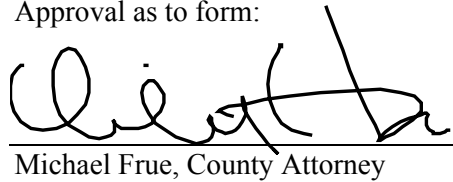
Attest:


Clerk to the Board

Buncombe County Board of Commissioners


David Gantt, Chairman

Approval as to form:


Michael Frue, County Attorney

The County of Buncombe does not discriminate on the basis of race, color, religion, sex, age, national origin, handicap, or disability in admission or access to, or treatment or employment, in its services, programs, and activities, in compliance with applicable federal and state laws.

Glossary

ACCOUNTABILITY

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

ACCRUAL

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

ACCRUAL BASIS OF ACCOUNTING

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

ADOPTED BUDGET

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

AD VALOREM TAXES

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

AGENCY FUNDS

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

ALLOCATE

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

AMORTIZATION SCHEDULE

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

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

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

APPROPRIATION

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

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

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

ASSESSMENT

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

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.

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 \$5,000 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.

EXPENDABLE TRUST FUND

Fund to account for contributions from individuals and organizations to be used for a specific purpose.

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.

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.

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.

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.

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 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)

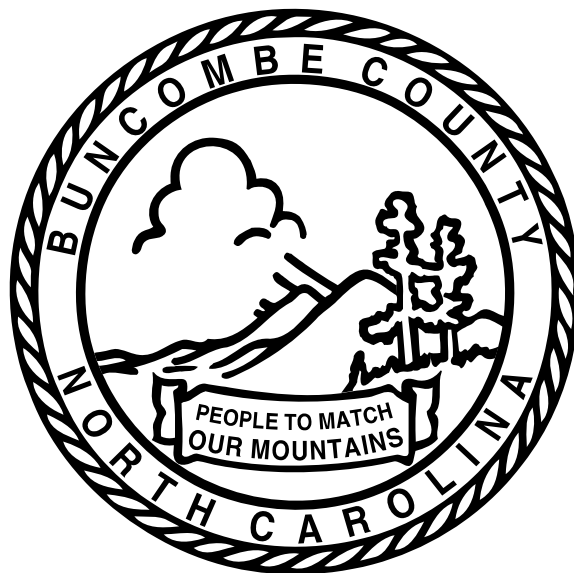
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

UNDESIGNATED FUND BALANCE

The amount of fund balance that is available for future appropriations.

WATER AGREEMENT

The Water Agreement was approved in 1981. It created a Regional Water Authority between the City of Asheville, Buncombe County, and, in the mid-1990s, Henderson County. In the agreement, the city got “patrol and investigation” payments – compensation from the county for law enforcement services inside the city. Black Mountain, Montreat, Biltmore Forest, Woodfin and Weaverville also get these payments. Another part of the 1981 water agreement called for the county to take over McCormick Field, the former Municipal Golf Course and some other recreational facilities that had been run by the city. The city still owned the water lines, the reservoir and other system assets, but through the water authority, the county gained a say in the policies of the water system.



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