

2024

ANNUAL BUDGET REPORT



BUNCOMBE COUNTY
NORTH CAROLINA

FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Buncombe County, North Carolina

Annual Budget Fiscal Year 2023-2024



Board of Commissioners

Brownie Newman, Chair

Terri Wells, Vice-Chair

Amanda Edwards

Al Whitesides

Jasmine Beach-Ferrara

Martin Moore

Parker Sloan

County Manager

Avril M. Pinder, CPA, ICMA-CM

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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PRESENTED TO

**Buncombe County
North Carolina**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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

Common Questions

What's the County's property tax rate?

The property tax rate for FY2024 can be found on page 31.

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

This information can be found on page 30 along with how funds are spent on page 36.

What fiscal policies does the County have in place?

All policy information can be found in the *Policies & Goals section (p.66-80)* and *Supplemental Appendices C-O (p.199-292)*. It can also be found on the [Transparency website](#).

Where can I find a detailed line-item budget?

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

What's the population of Buncombe County?

Population along with a lot of great community data and County history can be found in the *Community Profile, Appendix A (p.176-180)*.

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

A breakdown of all County positions can be found in the *Personnel Summary* beginning page 52.

BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

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

OUR VISION

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

OUR VALUES

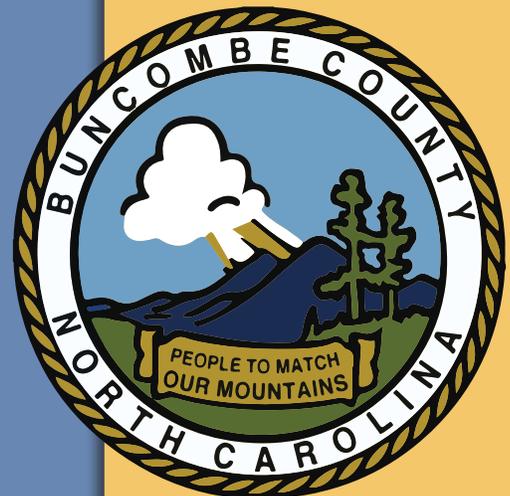
Respect

Integrity

Collaboration

Honesty

Equity





The Buncombe County Seal

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

A Brief History of Buncombe County

Katherine Calhoun Cutshall, August 2021

A Time before “Buncombe”

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

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

Early European Settlement

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

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

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

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

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

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

Formation of Buncombe County and First Local Government

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

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

Buncombe County's Developing Economy

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

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

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

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

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

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

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

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

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

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

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

The Civil War and Reconstruction

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

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

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

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

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

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

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

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

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

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

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

The Gilded and Industrial Age

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

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

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

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

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

The Post-war Era

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

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

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

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

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

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

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

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

Buncombe County Today

Since the 1980s, Buncombe County has continued to attract visitors. More than 10 million people make their way to Buncombe County each year, and tourism remains one of the primary drivers of economic growth. In the 2020 fiscal year, the Buncombe County Tourism Development Authority attributed more than \$392 million to tourism-related tax revenue.²⁶ Other industries also continue to make an impact, including agriculture. Buncombe County is home to at least 21 working family farms that have been in business for more than 100 years.²⁷ As of the 2020 census, Buncombe County is home to more than 269,000 residents and continues to grow.²⁸

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

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

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

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

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

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

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1



Al Whitesides

DISTRICT 2



Jasmine Beach-Ferrara

DISTRICT 3



Amanda Edwards



**Terri Wells,
Vice-Chair**



Martin Moore



Parker Sloan

County Officials

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

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



Organizational Chart

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

Residents

Board of Commissioners

Chairman Brownie Newman	District 1 Al Whitesides	District 1 Terri Wells Vice Chair	District 2 Jasmine Beach-Ferrara	District 2 Martin Moore	District 3 Parker Sloan	District 3 Amanda Edwards
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Register of Deeds
Drew Reisinger

Sheriff
Quentin Miller

External Audit Committee

Internal Auditor
Vacant

Clerk to the Board
Lamar Joyner

County Manager
Avril Pinder

Interim Finance
Mason Scott

Tax Collector
Jennifer Pike

Budget John Hudson	Human Resources Sharon Burke
Intergovernmental Relations Timothy Love	Legal/Benefits/Risk MGMT Michael Frue

Administrative Coordinator
Jennifer Aviles

Assistant County Manager
DK Wesley

Assistant County Manager
Sybil Tate

City/County ID Pat Freeman	Election Services Corinne Duncan	Library Jason Hyatt	Emergency Services Taylor Jones
Equity & Human Rights Noreal Armstrong	Health & Human Services Stony Blevins	Justice Services Tiffany Iheanacho	
Communications and Public Engagement Lillian Govus	Public Safety Communications Derrick Ruble	Recreation Services Allison Dains	Strategic Partnerships Rachael Nygaard

Agriculture and Land Resources Jennifer Harrison	Information Technology Eric Grau	Permits & Inspections Bob Haynes	
Strategy & Innovation Rafael Baptista	Air Quality Ashley Featherstone	Planning Nathan Pennington	
Solid Waste Dane Pedersen	Sustainability Office Jeremiah LeRoy	Property Assessment Keith Miller	General Services Mike Mace



Buncombe County Government

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

May 16, 2023

Dear Buncombe County Commissioners,

I am pleased to present the Buncombe County Fiscal Year (FY) 2024 recommended annual budget for your review and consideration. The budget was prepared in accordance with The North Carolina Local Government Budget and Fiscal Control Act.

Last year we celebrated the County's 230-year anniversary and the FY2023 budget focused on stewardship, understanding that we are caretakers of something created long ago and tasked with maintaining and enhancing the alluring aesthetic, quality of life, and other elements that draw people here and give them a sense of place.

As we prepare for FY24, we are grateful that the ravages of the COVID-19 pandemic are behind us; however, we are now facing several new challenges including: the highest national inflation levels in three decades, the highest cost of living in the state, housing affordability, homeless population, competitive wages, worker shortage, and the constant threat of an economic recession, to name a few. While we face several challenges, staff are being resilient, creative, and innovative to provide the level of service our community wants and needs.

The recommended budget is generally based on the Board of Commissioners' goals and priorities adopted in the 2020-2025 Strategic Plan and specifically on the five priorities identified by the Board in the budget planning retreat that started the FY2024 budget process in December 2023. Those priorities are:

- Public Safety and Expansion of Emergency Medical Services
- Homelessness and Continuum of Care
- Early Childhood Education Workforce Development
- Consolidation of School Systems
- Infrastructure in Unincorporated and Growth Areas

As we have done the last five budget cycles, we task our department leaders with developing a budget that aligns with the Board's goals and priorities. Funding those goals informed planning for the FY2024 budget year.

My primary goal in developing the County’s annual budget has always been transparency and accountability. This year, we continue to focus on the foundation of our organization, the safety and well-being of our residents, and supporting our education partners. We have all experienced inflation impacting our work in that it costs considerably more today than what it did two years ago to deliver the same level of service. Although revenues have increased, they have not kept pace with inflation. You will see this impact throughout the recommended budget with increases in contracted services, cost of goods, and wages.

As we have worked toward this balanced, recommended budget I believe we have made strategic investments into the priorities established by the Board of Commissioners at the FY2024 budget planning retreat.

FY2024 Budget Summary

As noted above, the FY2024 budget contains many financial challenges. With the 2025 Strategic Plan and the Board’s FY2024 top five priorities as our North Star, we have worked to address all stated priorities, maintain existing services, while minimizing the overall percentage growth in operating expenses. This budget is balanced with the appropriation of \$18.8 million of fund balance and maintains the property tax rate of 48.8 cents.

In 2019, we researched and proposed a sustainable funding model to fund our educational obligations. For FY2024, that model resulted in a 3.35% increase; however, this recommended budget includes 10.29% growth for K-12 schools or \$10 million. This funding level can fully fund the remainder of the FY2023 salary study (phases 2 and 3), or the proposed salary increase from the State, but not both. To cover any amount above the \$10 million, an additional revenue source would be required.

The County’s workforce is its foundation. As we stated last year, this budget continues to focus on our workforce. I am recommending 44 new positions across 14 departments and divisions in the General Fund. Maintaining appropriate staffing levels directly impacts our ability to meet the increasing demand for services and lessens the burden and burnout of current staff. In addition to new staff, retaining current staff is a priority. To that end, included in this budget is the annual Cost of Living Adjustment (COLA). Per the County’s Personnel Ordinance formula of the 2-year average annual change in the Consumer Price Index – Urban Wage Earners and Clerical Workers (CPI-W), the recommended budget includes a 7.28% COLA for all regular employees.

Expenditures

The recommended budget provides \$602,634,131 in total expenditures across all operating funds, with a General Fund total of \$423,560,422. The proposed tax rate to support the FY2024 budget remains at 48.8 cents per \$100 of assessed valuation.



The value of a penny on the tax rate is \$5,122,473.

The FY2024 recommended budget amounts for annual funds are as follows:

- General Fund budget of **\$423,560,422**
- Occupancy Tax Special Revenue Fund budget of \$40,000,000
- 911 Special Revenue Fund budget of \$1,281,885
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$150,050
- Register of Deeds Trust Fund budget of \$400,000
- Special Taxing Districts Fund budget of \$67,274,346
- Transportation Special Revenue Fund budget of \$6,612,501
- Woodfin PDF (Project Development Financing) Special Revenue Fund budget of \$788,428
- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Reserve Fund budget of \$685,000
- Sheriff Forfeitures Fund budget of \$120,000
- Solid Waste Enterprise Fund budget of \$15,740,861
- Inmate Commissary and Welfare Fund budget of \$483,587
- Real-Time Intelligence Fund budget of \$169,000
- Representative Payee Fund budget of \$500,000
- Insurance and Benefits Fund budget of \$42,868,051

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$404,726,352**, an overall increase of 4.8% from the FY2023 amended budget.

Ad Valorem Taxes – Property taxes for FY2024 are budgeted at **\$249,864,222**, an increase of \$10,204,975 (4.3%) over the FY2023 amended budget. Last year’s collection rate was budgeted at a rate of 99.65%. We are seeing a return to pre-pandemic collection rates and therefore the budgeted rate for FY2024 is 99.75%.

Sales Taxes – Sales tax receipts for FY2024 are budgeted at **\$48,946,195**, an increase of \$1,418,802 (3.0%) above FY2023 amended budget. Growth in sales tax collection in FY2023 slowed relative to the unprecedented growth seen over the previous two years. Given uncertain economic conditions ahead, we are projecting that sales tax growth continue to moderate back to pre-pandemic levels in FY2024.

Fund Balance – This plan proposes using **\$18,834,070** of fund balance thereby preserving a 15% minimum fund balance by policy.

During our FY2024 budget planning retreat, you identified five funding priorities to focus on in the upcoming year. Those top five priorities are:



- Public Safety and Expansion of Emergency Medical Services (EMS)
- Homelessness and Continuum of Care
- Early Childhood Education Workforce Development
- Consolidation of School Systems
- Infrastructure in Unincorporated and Growth Areas

The following highlights are initiatives and programs budgeted for FY2024 that support the priorities of the Board.

Public Safety and Expansion of Emergency Medical Services

The FY2024 Recommended Budget increases the overall Public Safety function budget by **\$6,633,491**.

Recommended FY2024 investment in new positions in our Public Safety workforce totals **\$1,534,419** funding twenty-four (24) positions and the reclassification of one (1) position.

- Eighteen (18) Part-Time EMT – Paramedics
 - Six (6) starting July 1, 2023
 - Three (3) starting Oct 1, 2023
 - Nine (9) starting Jan 1, 2024
- 911 Administrative Coordinator starting Feb 1, 2024
- 911 Training & Support Specialist starting Oct 1, 2023
- Two (2) Detectives
- Arson Investigator
- EMS Operations Manager
- Reclass Pre-Trial Screener to Case Manager

Recommended FY2024 increased investments in our Public Safety operating budgets include:

- 911 Operations - **\$88,500** increase for:
 - Substantial increases to training budget
 - Equipment maintenance
 - Contracted services
- Emergency Services - **\$92,370** increase for:
 - Ventilators, video scopes, and radios
 - Cardiac monitors
 - Therapy services for EMS staff
 - Emergency Operations Plan Update
 - Additional Community Paramedicine funding



- Family Justice Center - **\$463,178** increase for:
 - Contracts with community partners that were previously grant-funded:
 - Helpmate
 - YWCA
 - Pisgah Legal
 - Our Voice

- Public Safety Interoperability Partnership - **\$195,977** increase for:
 - Consultant services for system migration

- Public Safety Training Center - **\$240,947** increase for:
 - Purchase of fire engine for training
 - Inspection and calibration of methane monitoring system
 - Annual physicals to meet OSHA and NFPA respiratory standards
 - Tools, small equipment, and maintenance

- Sheriff's Office and Detention Center - **\$1,149,522** increase for:
 - Inmate medical contract
 - Training
 - Food costs
 - Inmate supplies
 - Equipment

Homelessness and Continuum of Care

Recommended FY2024 investment in workforce that supports Homelessness and Continuum of Care efforts totals **\$137,073**, funding two (2) positions.

- Unhoused Coordinator – added in late FY23 but fully funded in FY24
- Library Safety Associate starting Jan 1, 2024

Recommended FY2024 investments in operating budgets that supports Homelessness and Continuum of Care include:

- Behavioral Health - **\$430,000** for:
 - Homeward Bound funding from the County's Maintenance of Effort (MOE) funds passed through VAYA that supports coordinated entry services for the unhoused.



- Planning - **\$60,000** for:
 - Code Purple Contract – Code Purple nights occur with temperatures of 32 degrees or lower, when people are at-risk of freezing to death. This triggers overflow shelters to be operational.
- Library - **\$70,525** for:
 - Library-Based Homeless Outreach and Coordinated Assessment Contract

Early Childhood Education Workforce Development

Recommended FY2024 investment in operating budgets that support Early Childhood Education Workforce Development efforts include:

- Pre-K Transfer - **\$3,896,756** for:
 - Per Board-approved resolution, included is a 2% increase of \$76,407 for FY2024.

Historically the annual Early Childhood Education allocation has been budgeted in the General Fund. Starting in FY2024 the annual Early Childhood Education allocation will be budgeted as an interfund transfer to the Special Programs Fund. The Special Programs Fund is a multi-year fund and will allow any unallocated or returned funds to be utilized in future years. This is in line with the annual funding for other Commissioner-driven priorities, to include Affordable Housing and Conservation Easements.

Infrastructure in Unincorporated and Growth Areas

Recommended FY2024 investment in workforce that supports Infrastructure in Unincorporated and Growth Areas totals **\$270,061**, funding three (3) positions.

- Zoning Code Enforcement Officer starting Jan 1, 2024
- Stormwater Coordinator - added in late FY23 but fully funded in FY24
- Addressing Manager starting October 1, 2023

Recommended FY2024 investment in operating budgets that support Infrastructure in Unincorporated and Growth Areas include:

- Agriculture and Land Resources - **\$142,000** increase for:
 - WNC Recreation Water Quality Monitoring Program - \$100,000
 - Soil and Water's Cost Share Program - \$42,000
- Planning - **\$225,000** increase for:
 - City/County Transit Master Plan - \$200,000



- Local Portion of French Broad River Metropolitan Planning Organization (MPO) funding which will be a contribution toward a Multimodal Master Plan identifying locations for pedestrian and cycling improvements within unincorporated areas which would improve transportation access across the County - \$25,000

Consolidation of School Systems

The last of the top five priorities is the consolidation of the two K-12 public school systems, Buncombe County Schools (BCS) and Asheville City Schools (ACS). After discussion with school leaders, ACS requested time to adjust to the creation of an elected school board and time to hire and onboard a school superintendent before considering consolidating. This priority was deferred with all parties agreeing to reengage at a later date.

Other Positions

Recommended FY2024 investment in workforce in all other areas totals **\$1,204,008** and includes:

- Assistant County Manager starting Feb 1, 2024
- Income Maintenance Caseworker for Food and Nutrition Services
- Candidate Coordinator starting Feb 1, 2024
- Lead Mechanic
- Lead Electrical Specialist starting Jan 1, 2024
- Information Technology Technician starting Sep 1, 2023
- Six (6) Library Assistants
- Two (2) Environmental Health Specialists for Food and Lodging
- Park Ranger starting Feb 1, 2024
- Property Appraiser

Other Substantial Operating Expansions

- Animal Services - **\$505,557** increase for:
 - Increased operational costs of running the County animal shelter
- Cooperative Extension - **\$37,500** increase for:
 - Addition of Urban Agricultural Agent from NC A&T – County is covering half of the salary and benefits for this position
- County Manager - **\$15,000**
 - School of Government Fellow



- Division of Social Services - **\$119,749** increase for:
 - Travel and Training - \$61,941 largely due to longer State-mandated trainings
 - Increased costs of maintenance and contracted services - \$57,808

- Economic Development - **\$250,000** increase for:
 - Support for McCormick Field – Commissioners agreed to support a funding collaboration with the City of Asheville and the Tourism Development Authority to provide required upgrades by Major League Baseball

- Education - **\$115,358,906** for:
 - AB Tech - \$8,114,549

 - Asheville City Schools - \$16,829,804

 - Buncombe County Schools - \$90,334,553

 - School Community Impact Funding - \$80,000

- Elections - **\$984,225** increase for:
 - ExpressVote system and printers for early voting - \$604,225
 - Replacement of two high speed scanners for absentee-by-mail processing - \$380,000

- General Services - **\$716,881** inflationary increases for ongoing expenses:
 - Utilities – \$156,214
 - Janitorial Services - \$173,220
 - Other Contracted Services - \$251,109
 - Maintenance and Repairs - \$136,338

These are examples of cost increases we are seeing due to inflation. For example, there is an 8% increase from Duke Energy in FY2024.

- PR and Communications - **\$46,653** increase for:
 - Contracted Services – Documentation of the Reparations Committee and their process

- Recreation Services - **\$42,250** increase for:
 - Building and Grounds Maintenance, including concrete pads for bleachers at the Sports Park, River Park swing gates, and standardized amenities such as trash cans, benches, and tables.



- Tax Assessment - **\$279,500** increase for:
 - Postage and printing due to costs associated with Ad Hoc Committee Tax Assessment initiatives.
- Tax Collections - **\$36,948** increase for:
 - Postage and printing due to USPS rate increases and increases in the number of notices, billings, and follow-ups with the efforts in Tax Assessment.

Capital Planning

For FY2024, we are continuing to address building maintenance. Eight capital projects are recommended, six of which are related to implementing recommendations from the Comprehensive Facility Assessment.

Per the Board of Commissioners’ Fund Balance Policy, \$1.8M was transferred to the Capital Projects Fund in FY2023. This transfer will fund the pay-go capital projects in FY2024.

For FY2024, the following Capital and Information Technology amounts are recommended:

CIP projects and vehicles totaling **\$40,040,813**

- Pay-Go Projects **\$2,561,117**
 - Comprehensive Facility Assessment Renovation and Repair **\$1,235,625**
 - Detention Center Facility Assessment Renovation and Repair **\$1,325,492**
- Debt Service Projects **\$37,365,172**
 - Fire Station Alerting/Paging **\$2,000,000**
 - 200 College Street Renovation **\$2,500,000**
 - County Courthouse Renovation & Repair **\$15,096,571**
 - 35 Woodfin Renovation for Forward-Facing Facility **\$8,250,000**
 - New Storage Facility - Design **\$4,212,000**
 - Countywide Paving (includes Lake Julian Park) **\$3,033,350**
 - Vehicles **\$2,273,251**
 - General Government Vehicles **\$1,389,091**
 - Sheriff’s Vehicles **\$884,160**
- Permit Revenue
 - General Government Vehicles **\$114,524**

The Information Technology Governance Committee (ITGC) evaluates all Information Technology (IT) project requests more than \$5,000. The ITGC proposed eight projects in FY2024 for a total cost of \$537,750 with recurring costs of approximately \$265,000 per year.



- Information Technology needs recommended by ITGC totaling **\$537,750** in the General Fund
 - Board and Agenda Management Software **\$45,000**
 - Content Management System Web/Intranet Migration Assessment **\$25,000**
 - EMS Realtime Tracking **\$90,000**
 - Grant Management Software **\$55,000**
 - IT Project Management Tools **\$60,000**
 - Risk Management Software **\$116,000**
 - Web Emergency Operations Center Software **\$90,000**
 - Well and Septic Digitization **\$56,750**

Other Annual Funds

Solid Waste Fund – The budgeted FY2024 major expenses include a replacement Landfill scale for **\$104,162** and a new bulldozer for **\$480,000**. Opportunities regarding composting are also on the horizon. Solid Waste anticipates stable revenues for the coming year.

Reappraisal Reserve Fund – The County’s property reappraisal occurred in FY2021. The next reappraisal is currently scheduled for FY2025, and the fund will cover related expenditures. The annual transfer establishes fund balance to cover anticipated expenses related to the reappraisal. The FY2024 recommended transfer of **\$625,000** will cover anticipated expenses for FY2024 and build capacity for the upcoming reappraisal.

Insurance and Benefits Fund – The County experienced 97.1% of expected health claims for plan year 2022 (calendar year 2022). On the per employee basis, claims cost were almost flat to the previous plan year when plan enhancements designed to limit costs, like physical therapy services, were implemented. Despite FY2024 budgeted costs increasing 7.5% over the FY2023 budget, prior year planning has allowed for the absorption of those costs without increases to employee premiums.

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

Closing

This FY2024 recommended budget is presented for your review and consideration as you finalize an adopted budget. The goal was to prepare a recommended budget that focuses on advancing your priorities and allows the County to continue to deliver a level of service that our residents have come to expect.



I am grateful for the staff of Buncombe County Government and their commitment to delivering the highest level of services to our community. I must acknowledge them and their actions that make our work possible every day.

I wish to extend my personal gratitude for the efforts of the Budget Office in the development of this budget. I also extend my appreciation to the Buncombe County Board of Commissioners for their support in preparation for the 2024 Fiscal Year.

Your feedback and support are welcomed and valued. I am hopeful to hear from you in the days ahead as you review the information attached to this message.

Respectfully submitted,

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

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



Changes from Recommended to Adopted Budget

The following changes were made to the recommended budget prior to the adoption of the FY24 budget.

- Increased tax rate by 1 cent to 49.8 cents per \$100 of assessed value which equals \$5,109,667
- Removed \$200,000 for Transit Study
- Increased Investment Earnings by \$750,000
- Reduced FY24 GO Bond Future Debt Issuance Debt Service by \$600,000
- Added personnel and associated operating expenses for Medicaid Expansion - Balanced with reimbursement revenue

General Fund	Recommended	Adopted
Appropriation:		
General Government	68,862,721	74,972,388
Public Safety	89,684,027	89,684,027
Human Services	94,575,446	96,125,798
Economic & Physical Development	9,655,041	9,455,041
Cultural and Recreational	10,886,917	10,886,917
Education	115,792,906	115,792,906
Debt Service	20,505,677	19,905,677
Transfers to Other Funds	13,597,687	13,597,687
TOTAL:	423,560,422	430,420,441
Revenue:		
Ad Valorem Taxes	250,414,222	255,523,889
Sales Tax	48,946,195	48,946,195
Other Taxes and Licenses	11,331,000	11,331,000
Intergovernmental	52,017,494	53,567,846
Permits & Fees	5,380,868	5,380,868
Sales & Services	22,227,698	22,227,698
Other	4,946,960	5,146,960
Transfers from Other Funds	9,461,915	9,461,915
Appropriated Fund Balance	18,834,070	18,834,070
TOTAL:	423,560,422	430,420,441

Executive Summary



Total County Funds

The total adopted operating budget for Buncombe County in fiscal year 2024 is \$609,494,150. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$430,420,441, an increase of 5.2% from the FY2023 amended budget. The increase is driven by new positions, spending on education, and investment in Buncombe County Commissioner FY2024 priorities.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$119,812,210, a decrease of 1.4% from the FY2023 amended budget. This decrease results from the most recently seen trends in sales tax and occupancy tax revenues that are passed along to other entities per state statutes.

The Enterprise Funds have adopted expenditures of \$16,393,448. This is a decrease of 1.8% from the FY2023 amended budget. The primary reason for decrease is the adjustments to Solid Waste Enterprise expenses.

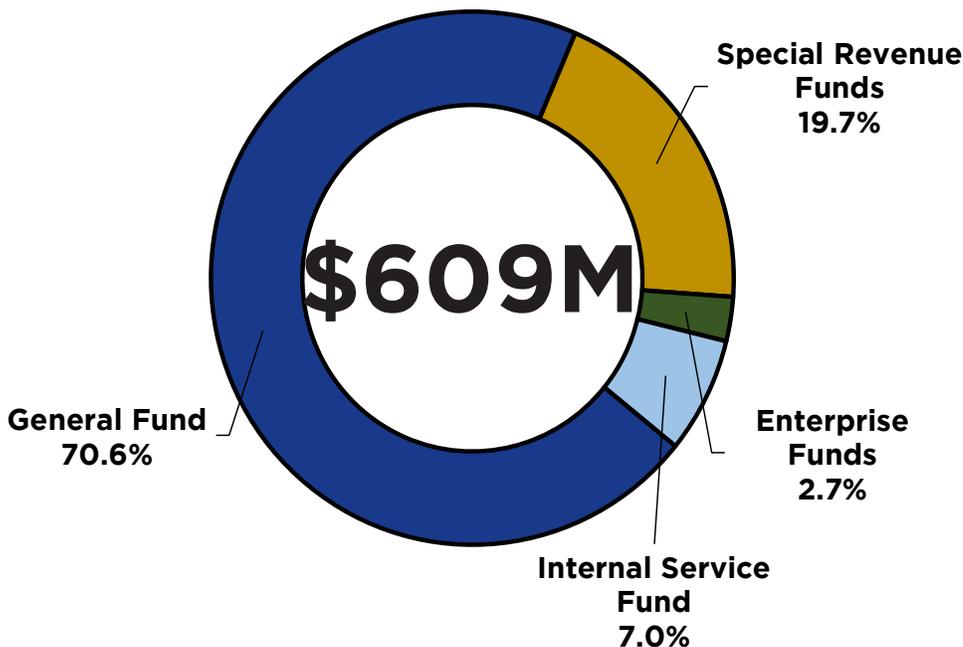
The adopted budget for the Internal Service Fund includes expenditures of \$42,868,051 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

General Fund
\$430,420,441

Special Revenue Funds
\$119,812,210

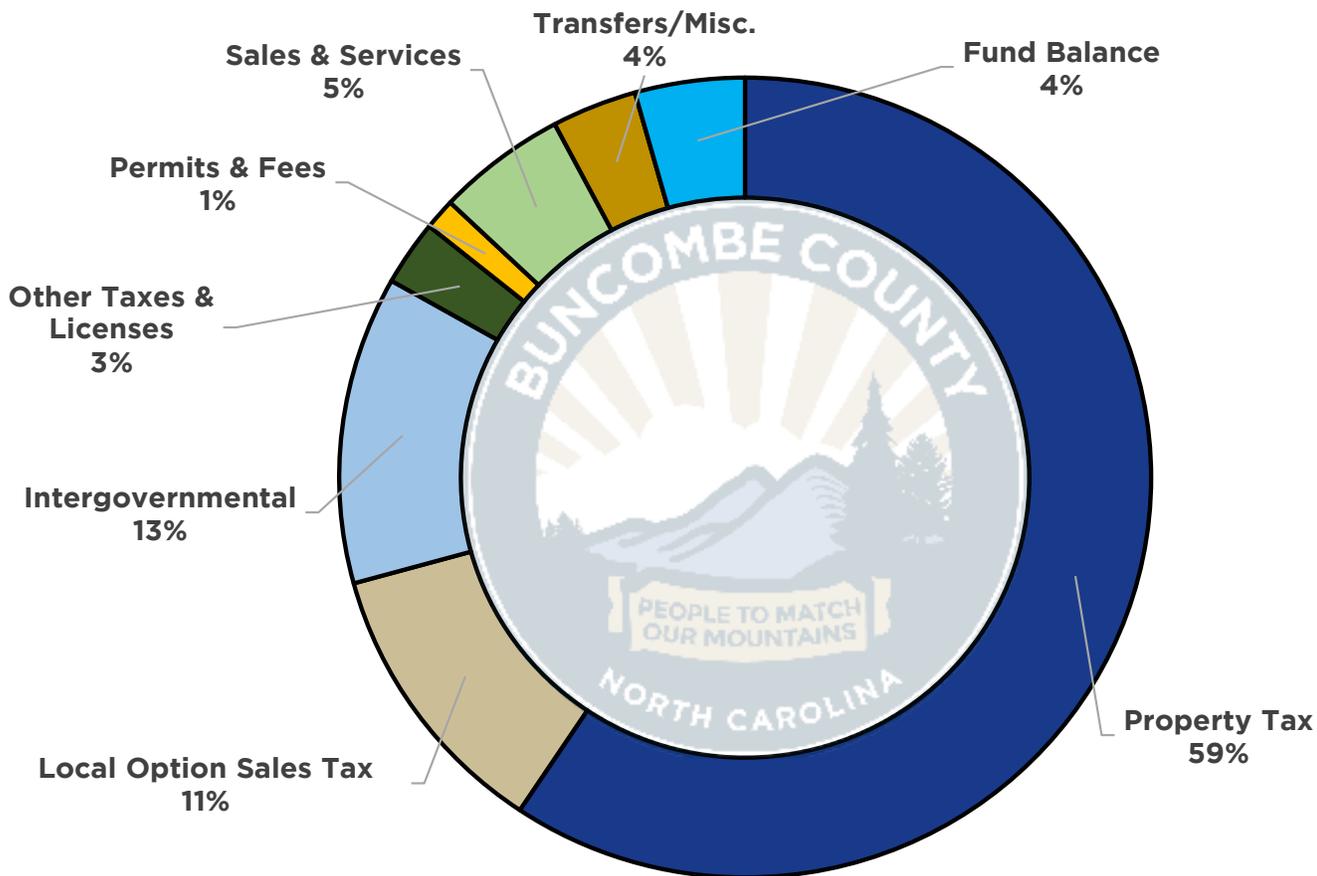
Enterprise Funds
\$16,393,448

Internal Service Fund
\$42,868,051



General Fund

Where Does the Funding Come From?



Primary Revenue Sources*	2020/21 Actuals	2021/22 Actuals	2022/23 Amended	2023/24 Budget	% Change from FY 2023 Amended
Property Tax	\$ 219,807,333	\$ 235,895,731	\$ 240,309,247	\$ 255,523,889	6.33%
Sales Tax	\$ 37,062,183	\$ 42,321,899	\$ 47,527,393	\$ 48,946,195	2.99%
Intergovernmental	\$ 47,755,491	\$ 50,408,337	\$ 49,381,697	\$ 53,567,846	8.48%
Other Taxes and Licenses	\$ 9,376,262	\$ 12,160,723	\$ 11,018,000	\$ 11,331,000	2.84%
Permits & Fees	\$ 5,310,142	\$ 5,498,064	\$ 5,210,000	\$ 5,380,868	3.28%
Sales & Services	\$ 21,778,358	\$ 23,145,965	\$ 18,108,468	\$ 22,227,698	22.75%
Total	\$ 341,089,769	\$ 369,430,720	\$ 371,554,805	\$ 396,977,496	6.88%

*For all revenues, see page 38.

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 59% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. The FY2024 budget estimate for Property Tax is based on a 99.75% collection rate. Property Tax is budgeted at \$254,461,389, which does not include \$512,500 budgeted for prior year property tax collection and \$550,000 budgeted for property tax late payment interest.

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

Fiscal Year: 2024

Tax Year: 2023

(Estimated Taxable Value as of 4/10/23)

FY2024 Adopted Tax Rate

49.8¢

per \$100 of property value

Real Property \$44,097,842,310

Personal Property \$2,918,986,817

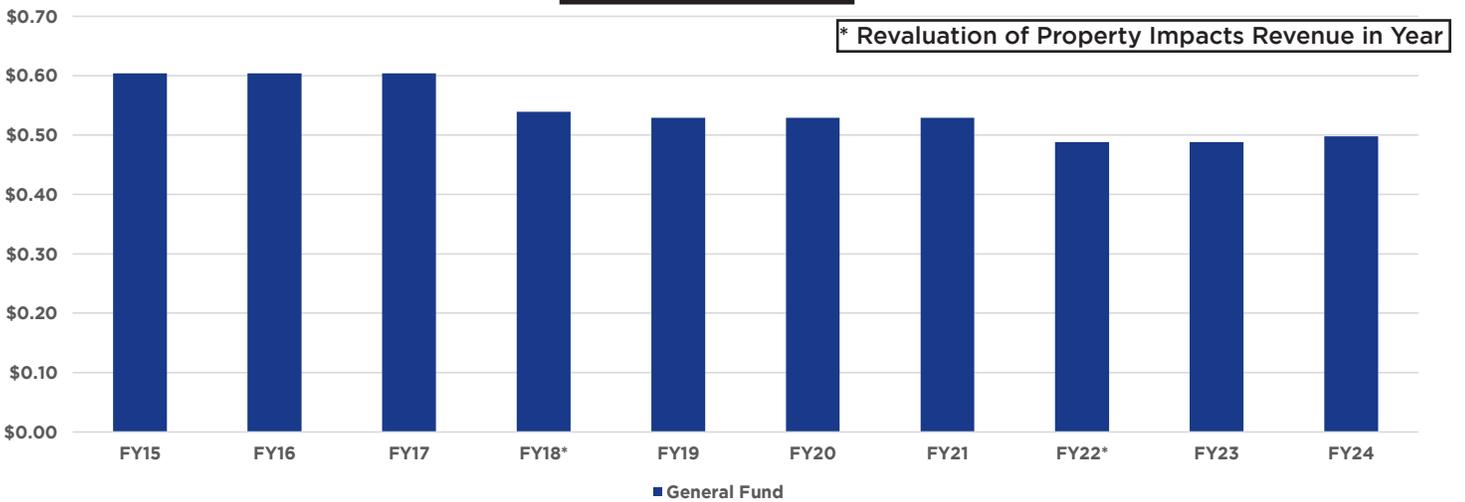
Public Service Companies \$971,988,962

Registered Motor Vehicles \$3,235,908,008

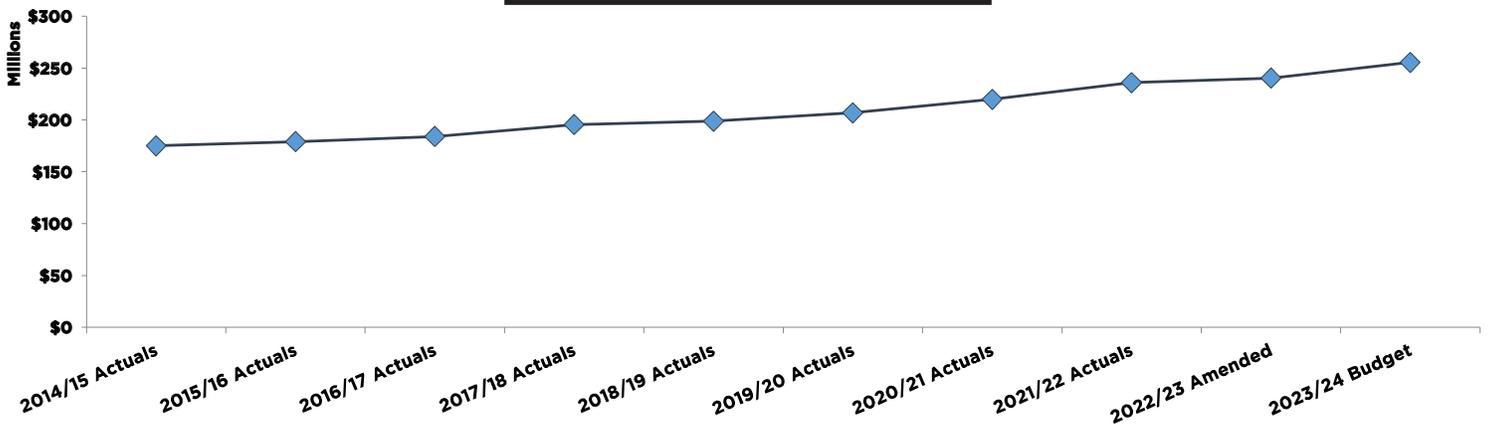
Total Basis \$51,224,726,097

Collection Rate 99.75%

Tax Rate
FY15 - FY24



Property Tax Revenue
FY15 - FY24



Major Revenue Source: Sales Tax

The FY2024 Sales Tax Revenue estimate is \$48,946,195.

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

For FY2024, the North Carolina Office of State Budget and Management is forecasting low sales tax growth over projected totals for FY2023 due to predicted moderation in consumer spending in FY2024.

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

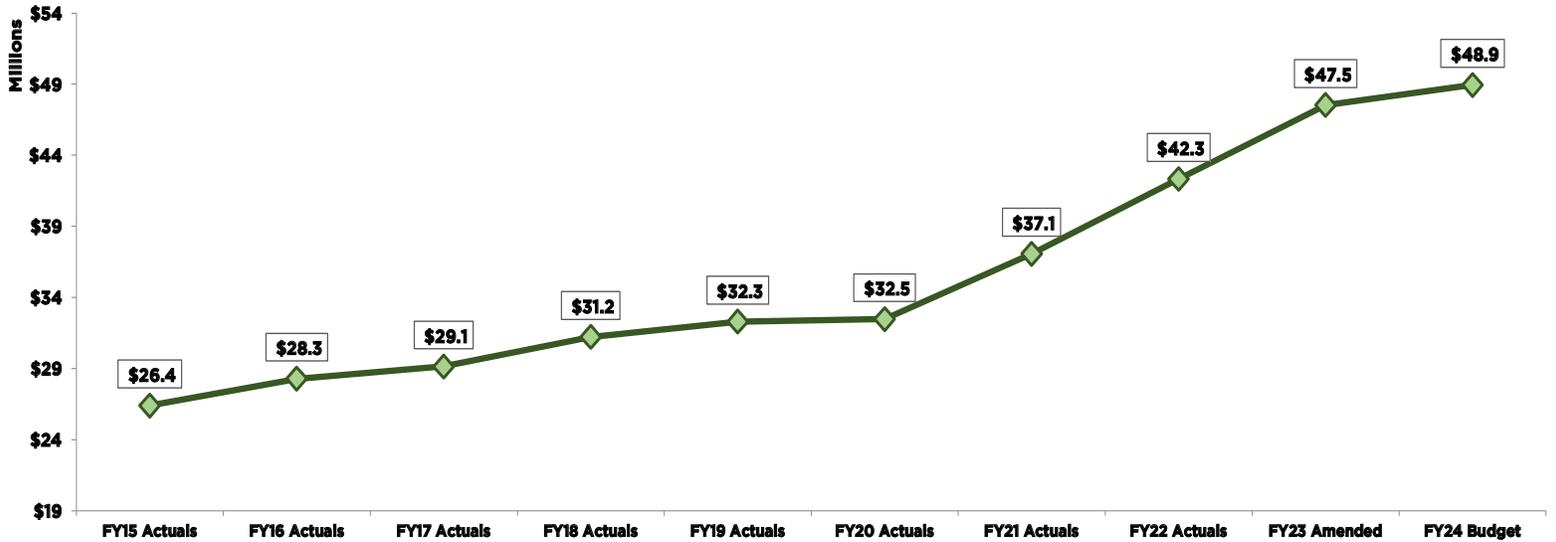
- The one percent tax authorized in 1971 (Article 39) . House Bill 507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction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

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

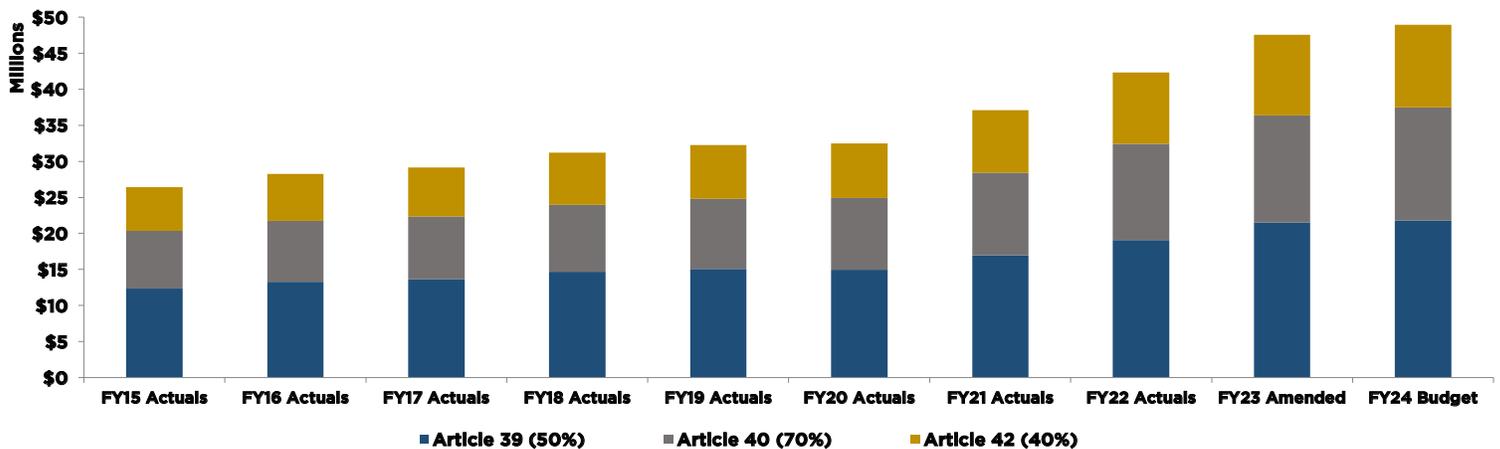
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund

capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership (ADM) in the two school systems. Due to the shift in Article 40 (30%) and Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

Total Sales Tax Revenue
FY15 - FY24



Sales Tax Revenue by Article
FY15 - FY24



Article	County Share	FY2021 Actual	FY2022 Actual	FY2023 Amended	FY2024 Budget	Growth Over FY23
39	50%	\$16,997,020	\$19,077,066	\$21,557,979	\$21,813,146	1.2%
40	70%	\$11,430,503	\$13,342,383	\$14,786,854	\$15,678,650	6.0%
42	40%	\$8,634,293	9,902,956	\$11,182,560	\$11,454,399	2.4%
44	0%	\$366	\$(506)			
	Total	\$37,062,183	\$42,321,899	\$47,527,393	\$48,946,195	3.0%
46	0%	\$16,031,281	\$18,660,924	\$12,277,499	\$20,573,669	67.6%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$52,017,494 and account for 13% of General Fund revenues.

Most of this funding (\$39,648,828) is in federal and state allocations for the Social Service Department (DSS) and Direct Assistance division in FY2024. Public Health is also expected to receive \$4,374,730 in state and federal revenues. An additional \$2.6M is budgeted for revenue from local governments for services provided by Identification Bureau and 911 Operations. As grants are realized throughout the year the budget is amended to reflect the increased revenues.

Intergovernmental Revenue
FY15 - FY24



Other Revenue Sources

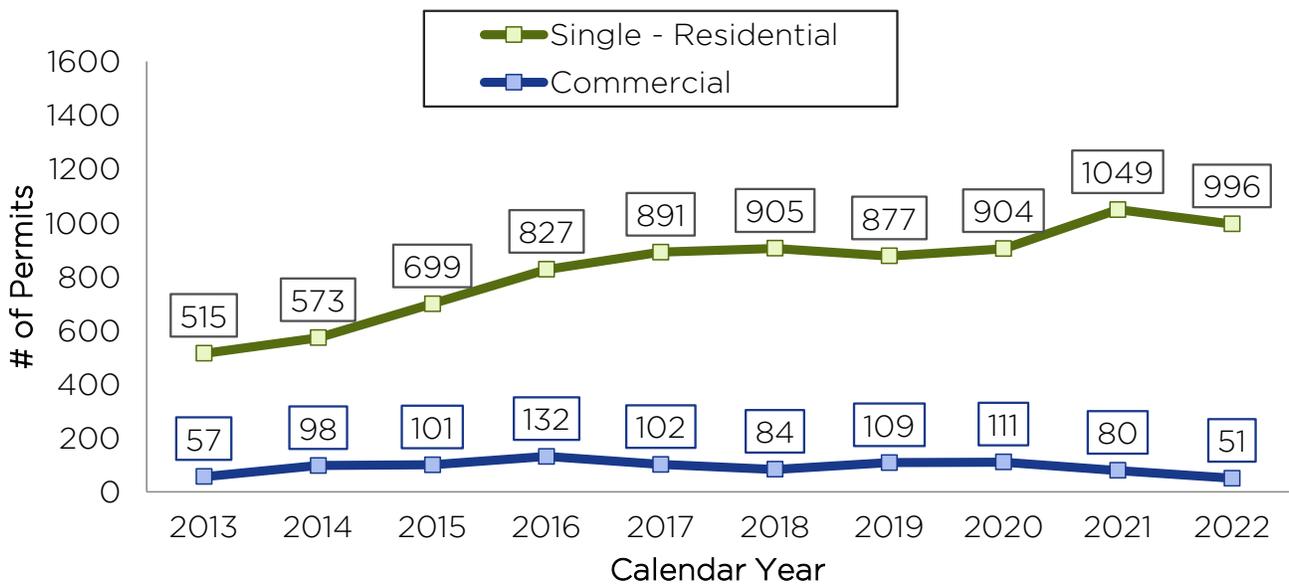
Other Taxes & Licenses

This revenue source, representing 3% of the adopted budget, includes \$8,500,000 for the real property transfer tax (excise tax) and \$1,350,000 for video programming taxes. The rental car tax is budgeted at \$1,045,000, heavy equipment rental tax at \$405,000, and privilege license tax at \$31,000 for FY2024.

Permits & Fees

The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. The revenue generated for licenses and permits makes up 1%, or \$5,380,868, of the General Fund revenue. Permits and Inspections make up 70% of these total revenues.

New Building Permits Issued



Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Public Health revenues, EMS fees, and Jail revenues. For FY2024, adopted General Fund revenues for Sales and Services are estimated at \$22,227,698. Sales and Services represent 5% of the total General Fund adopted budget. Highlights include \$3.8M for Public Health, \$9.1M for Emergency Services, \$3.0M for Tax Collections, and \$1.8M for rental income.

Other Revenues

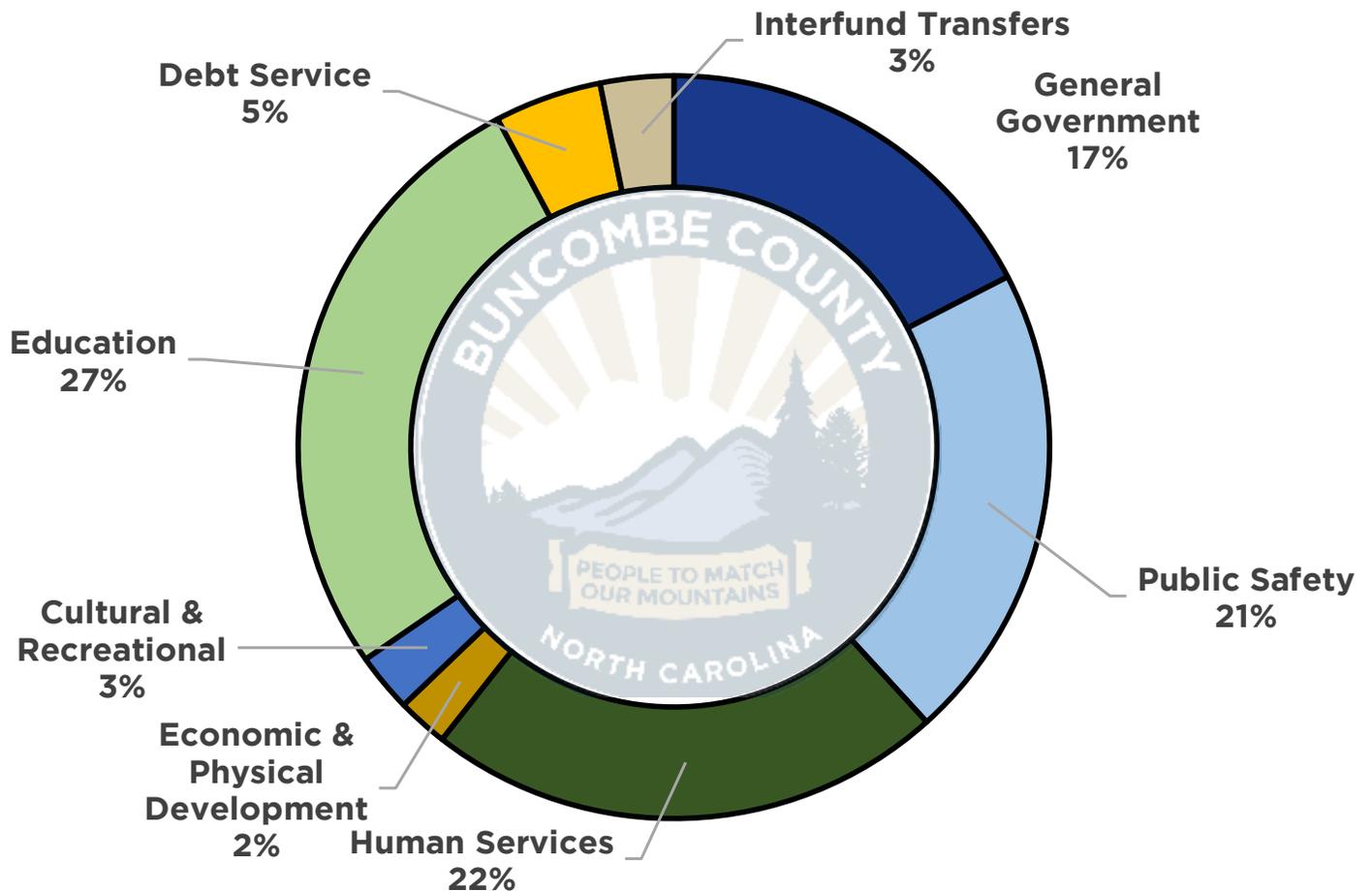
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are adopted at \$14,608,875.

Fund Balance

In the General Fund, \$18,834,070 of fund balance is appropriated in the FY2024 Adopted Budget. This accounts for 4% of General Fund appropriations. The projected fund balance assures the County will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the residents of Buncombe County.

General Fund

Where Does the Funding Go?



The priorities set by the County Commissioners during their FY2024 Budget Retreat served as the basis for the FY2024 Adopted Budget. The priority areas are:

- Public Safety and Expansion of Emergency Medical Services
- Homelessness and Continuum of Care
- Early Childhood Education Workforce Development
- Consolidation of School Systems
- Infrastructure in Unincorporated and Growth Areas

However, per statute, Buncombe County's adopted budget is presented by functional area. The FY2024 budget keeps the focus on core services: Public Safety, Human Services, and Education. These service areas account for just over 71% of the total FY2024 budget.

- Public Safety - \$89,684,027
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Major investments in the Public Safety function for FY2024 include the addition of 24 positions, the absorption of services that were previously grant-funded, and overall cost increases for ongoing expenses, in particular the inmate medical contract.

- **Human Services - \$96,125,798**
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. For FY2024, 20 new positions are included covering areas such as Medicaid Expansion, Food and Nutrition Services, and Environmental Health.
- **Education - \$115,792,906**
The FY2024 Adopted Budget includes \$86,624,971 for Buncombe County Schools and \$16,133,002 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. Addressing staffing shortages through paycales is one specific focus of the increased dollars. The FY2024 Asheville-Buncombe Technical Community College budget is \$8,114,549. Pre-K support totals \$3,896,756, which is budgeted as an Interfund Transfer from the General Fund to the Special Programs Fund starting in FY2024.

Some highlights from the other functional areas include:

- **Affordable Housing - Interfund Transfer (\$2,311,845)**
- **Economic Development Incentives - Econ. & Phys. Development/Interfund (\$3,910,298)**
- **Reparations Allocation - Interfund Transfer (\$510,000)**

Expenditures by Function FY21 - FY24



Special Revenue Funds

Register of Deeds

Automation Fund

\$150,050

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$119,812,210 represents 20% of the total County's adopted budget.

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

Register of Deeds

Trust Fund

\$400,000

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

Tax Reappraisal Reserve Fund

\$685,000

The **Tax Reappraisal Fund** sets aside dollars only to be expended on cyclical County property evaluations.

Occupancy Tax Fund

\$40,000,000

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

911 Fund

\$1,281,885

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

Special Taxing Districts Fund

\$67,274,346

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

Transportation Fund

\$6,612,501

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

PDF Woodfin Fund

\$788,428

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

Forfeiture Fund

\$120,000

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

School Fines & Forfeitures Fund

\$2,000,000

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

Representative Payee Fund

\$500,000

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

Enterprise Funds

Enterprise Funds

The total adopted budget for the Enterprise Funds is \$16,393,448. This is a 1.8% decrease from the FY2023 amended budget. The three Enterprise Funds, Solid Waste, Inmate Commissary, and Real-Time Intelligence Center, are self-supporting through revenues and fees they collect.

Solid Waste

The total adopted budget for Solid Waste is \$15,740,861, a 2.3% decrease from the FY2023 amended budget.

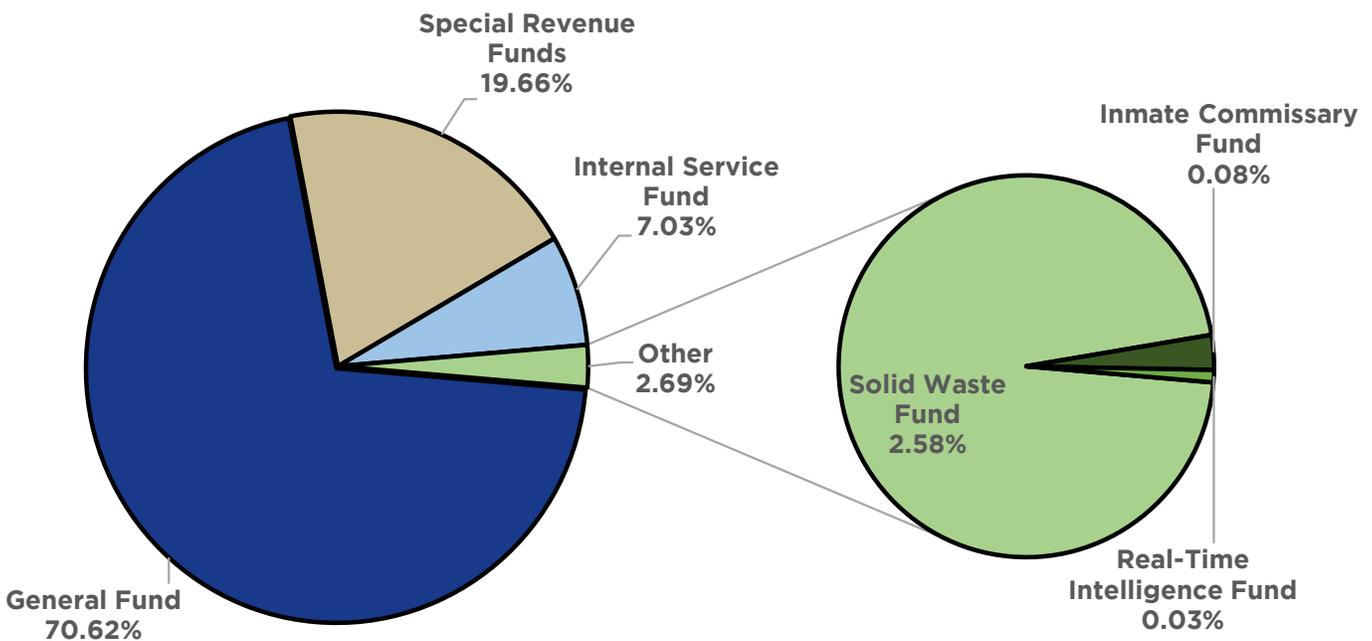
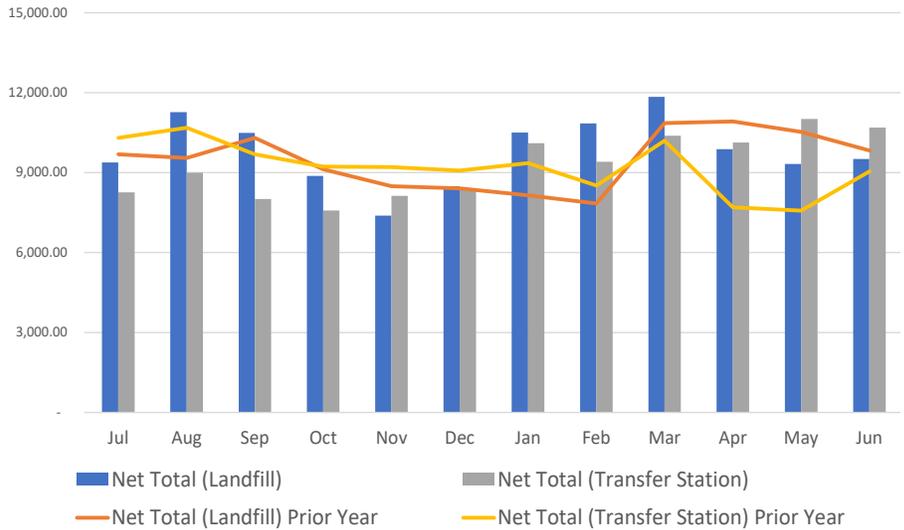
Real-Time Intelligence Center

The total adopted budget for the Real-Time Intelligence Center Fund is \$169,000, a 30% increase from the FY2023 amended budget as the Center continues to be utilized.

Inmate Commissary

The total adopted budget for Inmate Commissary is \$483,587, which is an 8.4% increase from the FY2023 amended budget. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.

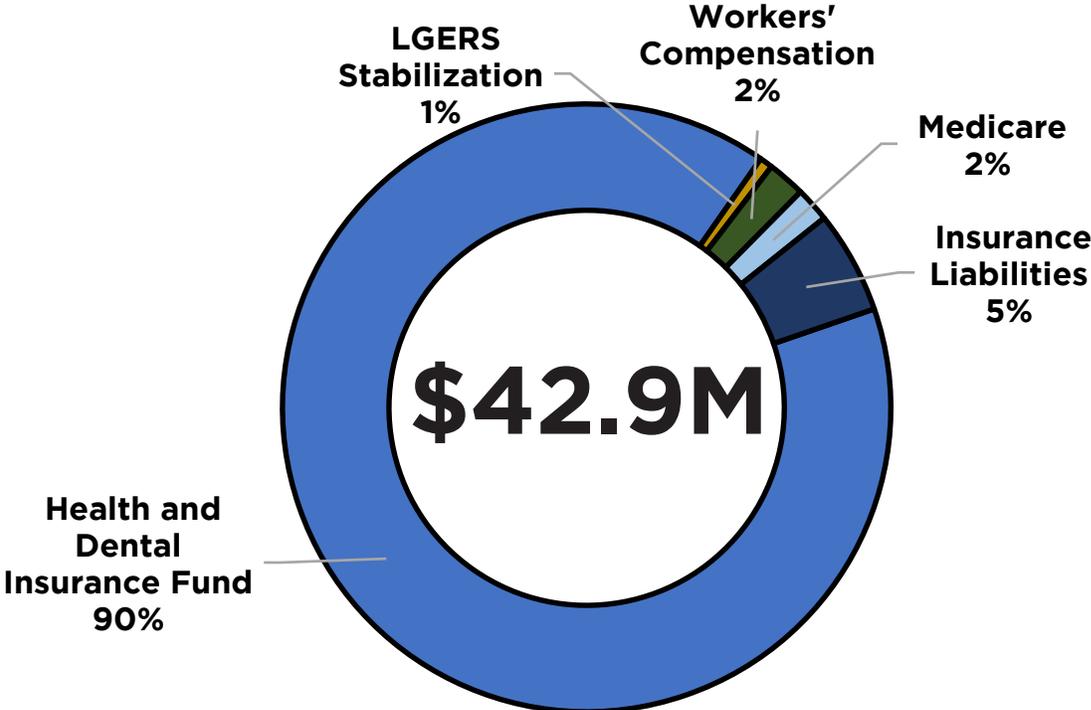
Monthly Tonnage



Internal Service Fund

The Internal Service Fund is adopted at \$42,868,051 and was established to account for the County's group health (self insurance), group dental (purchased), workers' compensation, unemployment, State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

Health & Dental Insurance	\$38,574,241
Insurance Liabilities	\$2,340,391
Medicare	\$790,000
Workers' Compensation	\$865,419
LGERS Stabilization	\$298,000



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Revenues:				
General Fund	351,096,062	379,344,398	409,050,393	430,420,441
Special Revenue Funds:				
Occupancy Tax Fund	27,242,169	36,924,055	46,000,000	40,000,000
Reappraisal Reserve Fund	63,333	237,000	531,913	685,000
Emergency Telephone System Fund	669,679	1,095,902	1,288,426	1,281,885
Register of Deeds Automation Fund	189,152	172,932	148,646	150,050
Register of Deeds Trust Fund	353,574	338,769	400,000	400,000
Special Taxing Districts Fund	49,552,895	56,892,234	64,064,144	67,274,346
Transportation Fund	4,100,390	4,419,547	5,543,352	6,612,501
Woodfin PDF Fund	743,082	10,827,272	745,106	788,428
Forfeitures Fund	62,301	250,696	230,000	120,000
School Fines and Forfeitures Fund	636,621	1,116,720	2,000,000	2,000,000
Representative Payee Fund	407,918	392,671	600,000	500,000
Enterprise Funds:				
Solid Waste Fund	11,985,854	11,641,069	16,119,464	15,740,861
Real-Time Intelligence Center Fund	-	-	130,000	169,000
Inmate Commissary Fund	412,537	465,186	445,965	483,587
Internal Service Fund	38,304,691	40,819,787	41,075,693	42,868,051
Total	485,820,258	544,938,238	588,373,102	609,494,150
Expenditures:				
General Fund	332,122,932	371,581,628	409,050,393	430,420,441
Special Revenue Funds:				
Occupancy Tax Fund	27,242,169	36,924,055	46,000,000	40,000,000
Reappraisal Reserve Fund	166,084	352,378	531,913	685,000
Emergency Telephone System Fund	1,005,805	311,645	1,286,726	1,281,885
Register of Deeds Automation Fund	88,527	91,969	148,646	150,050
Register of Deeds Trust Fund	353,574	338,769	400,000	400,000
Special Taxing Districts Fund	49,552,895	56,892,234	64,064,144	67,274,346
Transportation Fund	3,624,670	4,016,369	5,543,352	6,612,501
Woodfin PDF Fund	742,800	10,823,552	745,106	788,428
Forfeitures Fund	256,265	131,720	230,000	120,000
School Fines and Forfeitures Fund	636,621	1,116,720	2,000,000	2,000,000
Representative Payee Fund	356,914	414,596	600,000	500,000
Enterprise Funds:				
Solid Waste Fund	10,223,771	11,503,570	16,119,464	15,740,861
Real-Time Intelligence Center Fund	-	-	130,000	169,000
Inmate Commissary Fund	274,472	351,844	445,965	483,587
Internal Service Fund	38,467,246	39,905,026	41,075,693	42,868,051
Total	465,114,745	534,756,076	588,371,402	609,494,150

ADOPTED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
General Fund				
Property Tax	219,807,333	235,895,731	240,309,247	255,523,889
Local Option Sales Tax	37,062,183	42,321,899	47,527,393	48,946,195
Intergovernmental	47,755,491	50,408,337	49,381,697	53,567,846
Other Taxes & Licenses	9,376,262	12,160,723	11,018,000	11,331,000
Permits & Fees	5,310,142	5,498,064	5,210,000	5,380,868
Sales & Services	21,778,358	23,145,965	18,108,468	22,227,698
Interfund Transfers	7,999,549	5,025,345	12,434,241	9,461,915
Bond Proceeds	112,600	1,153,000	-	2,673,251
Miscellaneous	1,867,332	3,869,268	1,658,698	1,523,709
Investment Earnings	26,812	(133,935)	550,000	950,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	22,852,649	18,834,070
Total	351,096,062	379,344,398	409,050,393	430,420,441
Special Revenue Funds				
Property Tax	37,385,045	42,283,432	45,866,225	48,885,316
Local Option Sales Tax	12,547,024	15,034,829	18,943,025	19,177,458
Intergovernmental	4,052,844	4,242,259	4,983,799	5,444,782
Other Taxes & Licenses	27,242,169	36,924,055	46,000,000	40,000,000
Permits & Fees	542,703	512,290	548,596	550,000
Sales & Services	-	-	-	-
Interfund Transfers	1,525,987	2,222,964	2,142,989	2,294,141
Bond Proceeds	-	10,050,000	-	-
Miscellaneous	685,549	1,150,720	2,008,869	2,057,869
Investment Earnings	287	4116	50	50
Forfeitures	39,508	251,366	50,000	120,000
Appropriated Fund Balance	-	-	1,008,034	1,282,594
Total	84,021,115	112,667,798	121,551,587	119,812,210
Enterprise Funds				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	28,280	-
Other Taxes & Licenses	659,427	747,118	615,013	745,000
Permits & Fees	7,118	13,771	6,400	13,700
Sales & Services	11,310,152	11,194,815	11,399,958	11,906,583
Interfund Transfers	60,445	-	-	-
Bond Proceeds	-	-	-	-
Miscellaneous	359,326	188,829	95,000	139,345
Investment Earnings	1,923	(38,279)	-	6,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	4,550,778	3,582,820
Total	12,398,390	12,106,254	16,695,429	16,393,448
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	38,304,691	40,819,787	37,463,390	39,881,503
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	3,612,303	2,986,548
Total	38,304,691	40,819,787	41,075,693	42,868,051
Grand Total	485,820,258	544,938,238	588,373,102	609,494,150

ADOPTED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
General Government				
Budget	668,848	818,906	790,030	778,057
Community Engagement	523,330	577,951	654,618	683,729
PR & Communications	697,106	832,924	1,159,013	1,825,890
County Manager	1,191,595	1,355,651	1,254,061	1,543,124
Diversity, Equity, and Inclusion (DEI)	-	-	341,286	466,964
Elections	3,033,589	2,413,614	2,565,507	3,776,399
Finance	2,298,635	2,433,745	2,951,456	2,993,508
Fleet Services	2,313,032	2,393,573	5,734,591	3,808,925
General Services	7,484,731	10,182,706	10,633,934	11,649,481
Parking Services	431,830	550,685	719,689	668,862
Governing Body	931,102	910,463	1,034,991	1,039,117
Human Resources	1,771,888	1,932,476	2,563,211	3,022,892
Information Technology	12,030,555	14,621,195	17,941,200	18,509,704
Intergovernmental Relations	49	-	-	-
Internal Audit	326,862	209,016	445,219	434,932
Legal and Risk	1,039,620	1,269,848	1,220,758	1,438,835
Register of Deeds	5,031,801	6,290,552	6,056,448	6,148,398
Strategic Partnership Grants (Includes Arts & Culture)	1,688,063	1,689,645	2,070,633	2,170,384
Strategy and Innovation	1,306,499	1,367,980	1,409,567	1,501,940
Sustainability	480,477	402,785	682,530	711,202
Tax Assessment	3,304,551	3,299,212	4,012,219	4,651,700
Tax Collections	1,992,300	2,037,568	2,169,284	2,268,551
Nondepartmental	549,444	357,646	399,980	4,879,794
Reappraisal Reserve Fund	166,084	352,378	531,913	685,000
Register of Deeds Automation Fund	88,527	91,969	148,646	150,050
Register of Deeds Trust Fund	353,574	338,769	400,000	400,000
Internal Service Fund	38,467,246	39,905,026	41,075,693	42,868,051
Public Safety				
Emergency Services	16,532,425	14,868,637	20,258,400	21,362,240
Public Safety Training Center	657,212	675,247	1,173,105	1,360,254
911 Operations	-	4,231,780	6,520,498	7,429,358
Identification Bureau	1,955,076	1,939,002	2,224,858	2,260,979
Family Justice Center	434,385	461,432	500,972	951,802
Juvenile Crime Prevention Council	671,152	625,723	641,959	-
Justice Resource Support	1,809,959	1,925,331	2,736,595	3,050,693
Pre-trial Release	1,034,010	1,051,649	1,515,242	1,571,353
Public Safety Interoperability Partnership	1,266,447	1,266,672	1,455,790	1,690,937
Detention Center	17,782,930	18,417,292	21,265,043	24,155,882
Sheriff's Office	21,118,136	22,729,895	24,720,640	26,710,358
Nondepartmental	1,033,526	699,440	162,916	(690,829)
Special Taxing Districts Fund (Fire)	34,997,389	41,116,497	46,814,144	50,024,346
Emergency Telephone System Fund	1,005,805	311,645	1,286,726	1,281,885
BCAT & Sheriff Forfeitures Fund	256,265	131,720	230,000	120,000
Inmate Commissary Fund	274,472	351,844	445,965	483,587
Human Services				
Animal Services	1,437,022	1,483,207	1,515,784	1,988,115
Behavioral Health	856,478	839,579	600,000	600,000
Direct Assistance	8,352,275	10,038,457	10,359,212	9,863,732
Division of Social Services	51,709,305	51,577,468	56,746,585	59,985,831
Public Health	22,222,613	23,296,993	25,931,822	25,348,225
Veterans Service	399,716	403,814	414,511	423,099
Nondepartmental	1,114,790	749,846	(915,429)	(2,083,204)
Transportation Fund	3,624,670	4,016,369	5,543,352	6,612,501
Representative Payee Fund	356,914	414,596	600,000	500,000

Economic & Physical Development				
Economic Development	2,011,070	1,776,783	2,013,201	1,357,298
Permits & Inspections	2,459,347	2,519,378	2,956,743	2,991,660
Planning	1,896,094	2,068,721	3,164,049	3,746,284
Agriculture and Land Resources	569,105	665,323	857,519	1,093,307
Cooperative Extension	396,955	431,765	486,651	528,316
Nondepartmental	102,122	61,658	(111,337)	(261,824)
Occupancy Tax Fund	27,242,169	36,924,055	46,000,000	40,000,000
Woodfin PDF Fund	742,800	10,823,552	745,106	788,428
Solid Waste Fund	10,223,771	11,503,570	16,119,464	15,740,861
Cultural & Recreational				
Library	5,729,113	6,127,377	7,607,401	8,716,617
Recreation Services	2,037,161	1,608,384	2,487,862	2,494,850
Nondepartmental	115,102	72,446	128,773	(324,550)
Education				
AB Tech	7,075,600	7,275,600	7,728,142	8,114,549
Asheville City Schools	12,679,492	14,153,775	15,254,804	16,133,002
Buncombe County Schools	69,761,937	73,161,308	81,909,553	86,624,971
Education Support	239,000	487,933	514,000	514,000
Pre-K	2,467,059	3,615,202	3,820,349	-
Nondepartmental	-	-	-	4,406,384
Special Taxing Districts (School Suppl.)	14,555,506	15,775,737	17,250,000	17,250,000
School Fines and Forfeitures Fund	636,621	1,116,720	2,000,000	2,000,000
General Fund Interfund Transfers	5,383,872	23,278,555	16,093,543	13,597,687
General Fund Debt Service	19,716,538	21,047,814	19,887,958	19,905,677
Total	465,114,745	534,756,076	588,371,402	609,494,150

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

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2023-2024

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Tax	255,523,889	48,885,316	-	-	304,409,205
Local Option Sales Tax	48,946,195	19,177,458	-	-	68,123,653
Intergovernmental	53,567,846	5,444,782	-	-	59,012,628
Other Taxes & Licenses	11,331,000	40,000,000	745,000	-	52,076,000
Permits & Fees	5,380,868	550,000	13,700	-	5,944,568
Sales & Services	22,227,698	-	11,906,583	2,581,519	36,715,800
Interfund Transfers	9,461,915	2,294,141	-	-	11,756,056
Bond Proceeds	2,673,251	-	-	-	2,673,251
Miscellaneous	1,523,709	2,057,869	139,345	37,299,984	41,020,907
Investment Earnings	950,000	50	6,000	-	956,050
Forfeitures	-	120,000	-	-	120,000
Appropriated Fund Balance	18,834,070	1,282,594	3,582,820	2,986,548	26,686,032
Total	430,420,441	119,812,210	16,393,448	42,868,051	609,494,150
Uses of Funds:					
Salaries And Benefits	184,089,271	17,552	4,453,127	659,584	189,219,534
Operating Expenditures	62,722,620	46,773,133	8,431,507	40,208,467	158,135,727
Program Support	145,062,182	66,642,537	-	-	211,704,719
Capital Outlay	4,543,004	2,563,935	505,000	-	7,611,939
Contingency	500,000	3,000,000	20,000	-	3,520,000
Debt Service	19,905,677	788,428	2,897,820	-	23,591,925
Transfers And Other Financing	13,597,687	26,625	85,994	2,000,000	15,710,306
Total	430,420,441	119,812,210	16,393,448	42,868,051	609,494,150

Total Expenditures By Fund & Function FY2024 Budget

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

Fund	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General Fund	74,972,388	89,684,027	96,125,798	9,455,041	10,886,917	115,792,906
Occupancy Tax Fund	40,000,000	-	-	-	-	-
Reappraisal Reserve Fund	685,000	-	-	-	-	-
Emergency Telephone System Fund	-	1,281,885	-	-	-	-
Register of Deeds Automation Fund	123,425	-	-	-	-	-
Register of Deeds Trust Fund	400,000	-	-	-	-	-
Special Taxing Districts Fund	-	50,024,346	-	-	-	17,250,000
Transportation Fund	-	-	6,612,501	-	-	-
Woodfin PDF Fund	-	-	-	-	-	-
Forfeitures Fund	-	120,000	-	-	-	-
School Fines and Forfeitures Fund	-	-	-	-	-	2,000,000
Representative Payee Fund	-	-	500,000	-	-	-
Solid Waste Fund	-	-	-	12,757,047	-	-
Real-Time Intelligence Center Fund	-	169,000	-	-	-	-
Inmate Commissary Fund	-	483,587	-	-	-	-
Internal Service Fund	40,868,051	-	-	-	-	-
GRAND TOTAL	157,048,864	141,762,845	103,238,299	22,212,088	10,886,917	135,042,906

USE OF PROJECT FUNDS BY FUNCTION

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

*Debt and Other Financing Sources Not Used

**DEPARTMENT & FUND MATRIX
FY2024 Budget**

SERVICE AREA Department	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Enterprise Fund	Special Revenue Funds	Enterprise Fund	Internal Service Fund	Total Nonmajor Funds	
General Government							
Budget	778,057	-	-	-	-	-	778,057
Community Engagement	683,729	-	-	-	-	-	683,729
PR & Communications	1,825,890	-	-	-	-	-	1,825,890
County Manager	1,543,124	-	-	-	-	-	1,543,124
Diversity, Equity, and Inclusion (DEI)	466,964	-	-	-	-	-	466,964
Elections	3,776,399	-	-	-	-	-	3,776,399
Finance	2,993,508	-	-	-	-	-	2,993,508
Fleet Services	3,808,925	-	-	-	-	-	3,808,925
General Services	11,649,481	-	-	-	-	-	11,649,481
Parking Services	668,862	-	-	-	-	-	668,862
Governing Body	1,039,117	-	-	-	-	-	1,039,117
Human Resources	3,022,892	-	-	-	-	-	3,022,892
Information Technology	18,509,704	-	-	-	-	-	18,509,704
Internal Audit	434,932	-	-	-	-	-	434,932
Legal and Risk	1,438,835	-	-	-	-	-	1,438,835
Register of Deeds	6,148,398	-	523,425	-	-	523,425	6,671,823
Strategic Partnership Grants	2,170,384	-	-	-	-	-	2,170,384
Strategy and Innovation	1,501,940	-	-	-	-	-	1,501,940
Sustainability	711,202	-	-	-	-	-	711,202
Tax Assessment	4,651,700	-	685,000	-	-	685,000	5,336,700
Tax Collections	2,268,551	-	-	-	-	-	2,268,551
Nondepartmental	4,879,794	-	-	-	-	-	4,879,794
Nondepartmental - Internal Service Fund	-	-	-	-	40,868,051	40,868,051	40,868,051
General Government Total	74,972,388	-	1,208,425	-	40,868,051	42,076,476	117,048,864
Public Safety							
Emergency Services	21,362,240	-	-	-	-	-	21,362,240
911 Operations	7,429,358	-	1,281,885	-	-	1,281,885	8,711,243
Public Safety Training Center	1,360,254	-	-	-	-	-	1,360,254
Identification Bureau	2,260,979	-	-	-	-	-	2,260,979
Family Justice Center	951,802	-	-	-	-	-	951,802
Justice Resource Support	3,050,693	-	-	-	-	-	3,050,693
Pre-trial Release	1,571,353	-	-	-	-	-	1,571,353
Public Safety Interoperability Partnership (PSIP)	1,690,937	-	-	-	-	-	1,690,937
Detention Center	24,155,882	-	-	483,587	-	483,587	24,639,469
Sheriff's Office	26,541,358	-	120,000	169,000	-	289,000	26,830,358
Nondepartmental	(690,829)	-	-	-	-	-	690,829
Nondepartmental - Volunteer Fire Districts	-	-	50,024,346	-	-	50,024,346	50,024,346
Public Safety Total	89,684,027	-	51,426,231	652,587	-	52,078,818	141,762,845
Human Services							
Animal Services	1,988,115	-	-	-	-	-	1,988,115
Behavioral Health	600,000	-	-	-	-	-	600,000
Direct Assistance	9,863,732	-	-	-	-	-	9,863,732
Division of Social Services	59,985,831	-	500,000	-	-	500,000	60,485,831
Public Health	25,348,225	-	-	-	-	-	25,348,225
Veterans Service	423,099	-	-	-	-	-	423,099
Nondepartmental	(2,083,204)	-	-	-	-	-	208,3204
Nondepartmental - Transportation	-	-	6,612,501	-	-	6,612,501	6,612,501
Human Services Total	96,125,798	-	7,112,501	-	-	7,112,501	103,238,299
Economic & Physical Development							
Economic Development	1,357,298	-	-	-	-	-	1,357,298
Permits & Inspections	2,991,660	-	-	-	-	-	2,991,660
Planning	3,746,284	-	-	-	-	-	3,746,284
Agriculture and Land Resources	1,093,307	-	-	-	-	-	1,093,307
Cooperative Extension	528,316	-	-	-	-	-	528,316
Solid Waste	-	12,757,047	-	-	-	-	12,757,047
Nondepartmental	(261,824)	-	-	-	-	-	261,824
Nondepartmental - Occupancy Tax	-	-	40,000,000	-	-	40,000,000	40,000,000
Economic & Physical Development Total	9,455,041	12,757,047	40,000,000	-	-	40,000,000	62,212,088
Cultural & Recreational							
Library	8,716,617	-	-	-	-	-	8,716,617
Recreation Services	2,494,850	-	-	-	-	-	2,494,850
Nondepartmental	(324,550)	-	-	-	-	-	324,550
Cultural & Recreational Total	10,886,917	-	-	-	-	-	10,886,917
Education							
AB Tech	8,114,549	-	-	-	-	-	8,114,549
Asheville City Schools	16,133,002	-	17,750,000	-	-	17,750,000	33,883,002
Buncombe County Schools	86,624,971	-	1,500,000	-	-	1,500,000	88,124,971
Education Support	514,000	-	-	-	-	-	514,000
Pre-K	-	-	-	-	-	-	-
Nondepartmental	4,406,384	-	-	-	-	-	4,406,384
Education Total	115,792,906	-	19,250,000	-	-	19,250,000	135,042,906
Interfund Transfers	13,597,687	85,994	26,625	-	2,000,000	2,026,625	15,710,306
Debt Service	19,905,677	2,897,820	788,428	-	-	788,428	23,591,925
GRAND TOTAL	430,420,441	15,740,861	119,812,210	652,587	42,868,051	163,332,848	609,494,150

Fund Balance Analysis

General Fund

	2021/22 Actual	2022/23 Estimated	2023/24 Budget
Total Revenues	\$379,360,053	\$398,547,978	\$411,586,371
Total Expenditures	371,679,010	401,122,305	430,420,441
Revenues Over (Under) Expenditures	7,663,043	(2,574,327)	(18,834,070)
Fund Balance, Beginning As Restated	116,651,011	124,314,054	121,739,727
Fund Balance, End of Year	124,314,054	121,739,727	102,905,657

*The General Fund appropriated fund balance for FY2024 is \$18,834,070. The prior year's amended appropriated fund balance of \$21,030,437, excluding the capital transfer of \$1,803,066 mandated by policy. Therefore, when considering fund balance as a percentage of total expenditures, the appropriation is actually decreasing from 5% to 4.4%.

Other Governmental Funds

	2021/22 Actual	2022/23 Estimated	2023/24 Budget
Total Revenues	\$112,863,319	\$81,954,744	\$118,529,616
Total Expenditures	111,610,908	81,655,512	119,812,210
Revenues Over (Under) Expenditures	1,252,411	299,232	(1,282,594)
Fund Balance, Beginning As Restated	4,904,942	6,157,353	6,456,585
Fund Balance, End of Year	6,157,353	6,456,585	5,173,991

*The Other Governmental Funds combined appropriated fund balance for FY2023 is \$1,282,594. This is an increase compared to the prior year's amended fund balance appropriation of \$1,008,034.

Solid Waste Enterprise Fund

	2021/22 Actual	2022/23 Estimated	2023/24 Budget
Total Revenues	\$13,586,429	\$11,787,603	\$12,158,041
Total Expenditures	13,448,930	13,586,044	15,740,861
Revenues Over (Under) Expenditures	137,499	(1,798,441)	(3,582,820)
Reconciling Items - Full Accrual Basis	(530,310)	-	-
Fund Balance, Beginning As Restated	28,742,430	28,349,619	26,551,178
Fund Balance, End of Year	28,349,619	26,551,174	22,968,358

*The Solid Waste Fund appropriated fund balance for FY2024 is \$3,582,820. This is less than the prior year's amended fund balance appropriation of \$4,464,857 to account for FY2023's capital needs.

Other Enterprise Funds

	2021/22 Actual	2022/23 Estimated	2023/24 Budget
Total Revenues	\$465,271	\$418,245	\$652,587
Total Expenditures	398,720	429,830	652,587
Revenues Over (Under) Expenditures	66,551	(11,585)	-
Reconciling Items - Full Accrual Basis	-	-	-
Fund Balance, Beginning As Restated	869,913	936,464	924,879
Fund Balance, End of Year	936,464	924,879	924,879

*The Other Enterprise Funds combined appropriated fund balance for FY2024 is \$0. This is less than the prior year's amended fund balance appropriation of \$85,921.

Qualification of Changes in Fund Balance

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

Only the Other Enterprise Funds section is within a 10% change. The General, Other Governmental, and Enterprise statements show changes larger than 10% of existing fund balance, at 16%, 25%, and 14%, respectively.

In the General Fund, the appropriation of fund balance is largely driven by three factors: increases in education spending, staffing, and inflationary impacts (including cost of living). Buncombe County has not experienced a year where expenditures exceeded revenues in several years and that trend was considered in this fund balance appropriation. The FY2023 forecast shows expenditures exceeding revenues. Therefore, some utilization of fund balance is anticipated while still maintaining the required minimum of 15% unallocated fund balance.

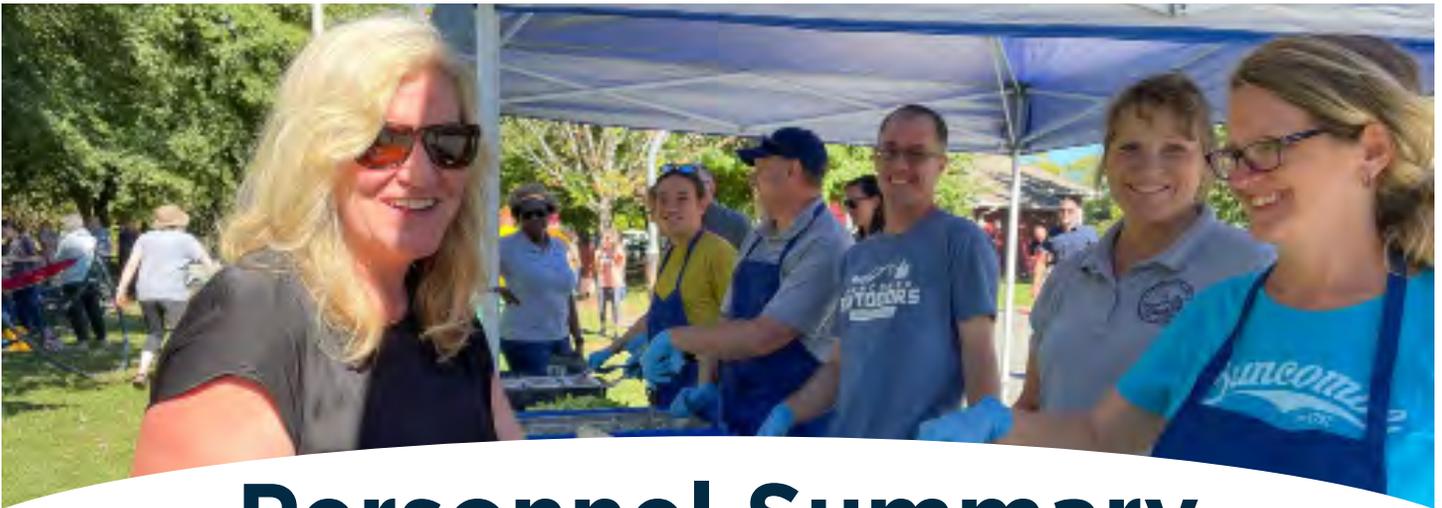
In the Other Funds group, the 911 Fund comes with several limitations on applicable expenditures. As a result, fund balance in 911 has been growing. This, in turn, effects the calculation for what Buncombe County receives from the State of North Carolina and drives up the appropriation of fund balance to offset planned expenditures. This fund drives up the use percentage of fund balance for this fund group substantially. More importantly, most funds in this group lack any fund balance, so use of any fund balance is likely to mean a more than 10% change.

In the Solid Waste Enterprise Fund, use of fund balance is two-fold. At this time, anticipated expenses will be below budget. Some contingencies are built-in to allow for quicker reactions to business needs. Furthermore, use of fund balance was planned for debt service payments.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances			
Fund Balance at June 30, 2023			
<u>Unrestricted Fund Balance</u>	=	<u>89,285,750</u>	= 22.3%
Expenditures & Operating Transfers Out		401,122,305	
Audited (Actual) Fund Balances			
Fund Balance at June 30, 2022			
<u>Unrestricted Fund Balance</u>	=	<u>91,860,077</u>	= 24.8%
Expenditures & Operating Transfers Out		370,546,793	
Fund Balance at June 30, 2021			
<u>Unrestricted Fund Balance</u>	=	<u>90,979,804</u>	= 27.4%
Expenditures & Operating Transfers Out		332,225,684	
Fund Balance at June 30, 2020			
<u>Unrestricted Fund Balance</u>	=	<u>72,277,823</u>	= 22.4%
Expenditures & Operating Transfers Out		323,316,975	
Fund Balance at June 30, 2019			
<u>Unrestricted Fund Balance</u>	=	<u>71,987,923</u>	= 23.2%
Expenditures & Operating Transfers Out		310,741,017	
Fund Balance at June 30, 2018			
<u>Unrestricted Fund Balance</u>	=	<u>65,254,867</u>	= 21.5%
Expenditures & Operating Transfers Out		303,975,456	
Fund Balance at June 30, 2017			
<u>Unrestricted Fund Balance</u>	=	<u>55,077,284</u>	= 18.4%
Expenditures & Operating Transfers Out		299,505,024	
Fund Balance at June 30, 2016			
<u>Unrestricted Fund Balance</u>	=	<u>53,546,310</u>	= 17.4%
Expenditures & Operating Transfers Out		308,171,092	
Fund Balance at June 30, 2015			
<u>Unrestricted Fund Balance</u>	=	<u>52,227,130</u>	= 17.9%
Expenditures & Operating Transfers Out		291,484,141	
Fund Balance at June 30, 2014			
<u>Unrestricted Fund Balance</u>	=	<u>50,653,976</u>	= 18.3%
Expenditures & Operating Transfers Out		277,479,026	
Fund Balance at June 30, 2013			
<u>Unrestricted Fund Balance</u>	=	<u>51,667,642</u>	= 19.8%
Expenditures & Operating Transfers Out		261,543,123	
Fund Balance at June 30, 2012			
<u>Unrestricted Fund Balance</u>	=	<u>50,245,779</u>	= 19.4%
Expenditures & Operating Transfers Out		258,564,991	



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	265	287	295	3%
Public Safety	640	703	732	4%
Human Services	567	572	588	3%
Economic & Physical Development	49	58	62	7%
Culture & Recreation	98	105	116	10%
Total General Fund	1,619	1,725	1,793	4%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,619	1,725	1,793	4%
Enterprise Funds	39	42	42	0%
Internal Service Fund	4	4	5	25%
Grant Projects Funds	29	39	58	49%
Total All Funds	1,691	1,810	1,898	4.9%

*Current Year count refers to beginning FY2023 count.

➤ General Fund

For FY2024, 61 new positions will be added; three (3) from the Grants Fund. Nine (9) positions were added mid-year, four (4) from the Grants Fund. Two (2) positions were closed.

➤ Internal Service Fund

For FY2024, a new position was added.

➤ Grant Projects Funds

For FY2024, while seven (7) positions were moved from the Grants Fund, 14 were added mid-year, concentrated in the Public Safety service area. Two (2) project managers were created mid-year for the Housing/Open Space Bond Projects Fund. Two (2) Behavioral Health positions were moved to the Opioid Settlement Fund. The Bond Projects Fund and Opioid Settlement Fund, at the time of adoption, were multi-year funds like the Grants Fund.

General Fund Staffing

General Government

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	9	9	9	0%	
County Manager	6	6	7	17%	A new Assistant County Manager was added.
Legal and Risk	7	9	7	-22%	2 Disaster, Recovery, & Safety positions were moved to Emergency Services mid-year.
Strategic Partnership Grants	2	4	4	0%	
Sustainability	1	2	2	0%	
PR & Communications	6	9	13	44%	3 communications positions were moved from HHS and a communication position from Recreation Services was moved.
Community Engagement	3	3	3	0%	
Human Resources	13	17	17	0%	
Diversity Equity & Inclusion (DEI)	0	3	3	0%	
Finance	19	20	20	0%	
Tax Assessor	31	32	33	3%	A new Property Appraiser II was added.
Tax Collections	13	13	13	0%	
Board of Elections	9	11	12	9%	A new Candidate Coordinator position was added.
Register of Deeds	17	17	17	0%	
Budget	5	5	5	0%	
General Services	39	40	41	3%	A new Lead Electrical Specialist was added.
Fleet Services	7	7	8	14%	A new Lead Mechanic was added.
Information Technology	59	61	62	2%	A new IT Technician I was added.
Internal Audit	3	3	3	0%	
Strategy and Innovation	9	9	9	0%	
Total General Government	258	280	288	2.9%	

Public Safety

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	14	14	17	21%	3 positions moved from Pre-Trial mid-year.
Family Justice Center	1	1	1	0%	
Pre-trial Release	15	17	16	-6%	3 positions moved to Justice Support, 3 grant positions were converted, and a position was closed mid-year.
Sheriff	221	226	231	2%	A position was moved from Detention Center mid-year. A position previously under a Family Justice Center grant moved here mid-year. 3 positions were added from the DOJ COPS Grant.
Detention Center	202	198	197	-1%	A position was moved to Sheriff mid-year.
Central Data Entry/ID Bureau	21	22	22	0%	
Public Safety Interoperability Partnership	7	7	7	0%	
Emergency Services	155	135	156	16%	2 Disaster, Recovery, & Safety positions were moved from Legal and Risk mid-year. 18 new Paramedics and an Operations Manager were added.
911 Operations	0	79	81	3%	A new 911 Administrative Coordinator and a new Training & Support Specialist were added.
Public Safety Training Center	4	4	4	0%	
Total Public Safety	640	703	732	4.1%	

Economic & Physical Development

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	19	26	30	15%	A new Stormwater Coordinator, a new Addressing Manager, and a new Zoning Code Enforcement Officer were added. A Homeless/Unhoused Program Manager was added mid-year.
Permits & Inspections	23	24	24	0%	
Cooperative Extension*	0	0	0	0%	
Agriculture and Land Resources	7	8	8	0%	
Total Economic & Physical Development	49	58	62	7%	

Cultural & Recreational

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	86	91	102	12%	4 new positions were added mid-year to assist with staffing challenges. 6 new Library Assistants and a new Library Safety Associate were added.
Parks, Greenways & Recreation	12	14	14	0%	A communications positions was moved to PR & Communications mid-year. A new Park Ranger position was added.
Total Cultural & Recreational	98	105	116	10%	

Human Services

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	121	130	132	2%	2 Environmental Health Specialist IIs were added.
Social Services	446	442	456	3%	3 positions were moved to PR & Communications and a position was closed mid-year. A new Income Maintenance Caseworker II was added. 17 positions were added for Medicaid Expansion.
Total Human Services	567	572	588	3%	

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

Other Funds Staffing

Personnel Summary - Budgeted Permanent Positions					
Regular Type Positions	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Solid Waste	37	40	40	0%	A new Medical Office Assistant was added.
Inmate Commissary	2	2	2	0%	
Internal Service Fund	4	4	5	25%	
Total	43	46	47	2%	

Personnel Summary - Budgeted Permanent Positions					
Grant Type Positions	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Grant Projects Fund	29	38	44	16%	7 grant positions were moved to the General Fund. 14 grant positions were created mid-year. 1 position moved from the Grants Fund. 2 Behavioral Health grant positions will move to this fund in January. 8 new positions will be added (2 in July, 6 in September). 2 project managers, funded by the bonds, were created mid-year.
Opioid Settlement Fund	0	1	12	0%	
Housing/Open Space Bond Projects Fund	0	0	2	0%	
Total	29	39	58	49%	

*Not reported: Air Quality (Component Unit)

Financial Outlook

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

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

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

Strategic Planning

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

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

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

Economic Conditions

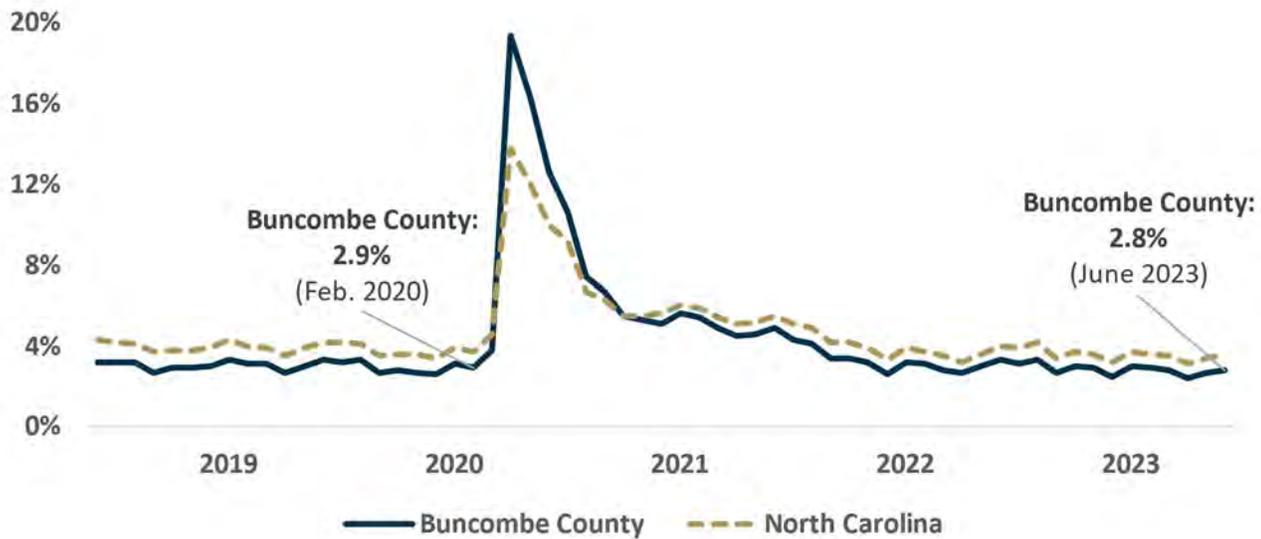
All financial forecasts include an element of uncertainty. The past three years have included the COVID-19 pandemic, the war in Ukraine, global supply chain shortages, historic inflation, and rising interest rates, among other economic shocks. The Budget Office included a degree of conservatism in all forecasts and was mindful of the unpredictability of current times throughout the FY2024 budget development process. This disciplined mindset assists County leadership in mitigating risk and helps maintain Buncombe County's long-term fiscal stability.

EMPLOYMENT

Since the beginning of 2022, the Buncombe County unemployment rate has stabilized around pre-pandemic levels, with a rate of 2.8% as of June 2023 compared to 2.9% in February 2020, suggesting that local economy may be nearing full employment. The unemployment rate for the County has remained lower than that of North Carolina since November 2020, following pre-

pandemic trends. As of June 2023, Buncombe County has the 2nd lowest unemployment rate of among counties in the state.¹

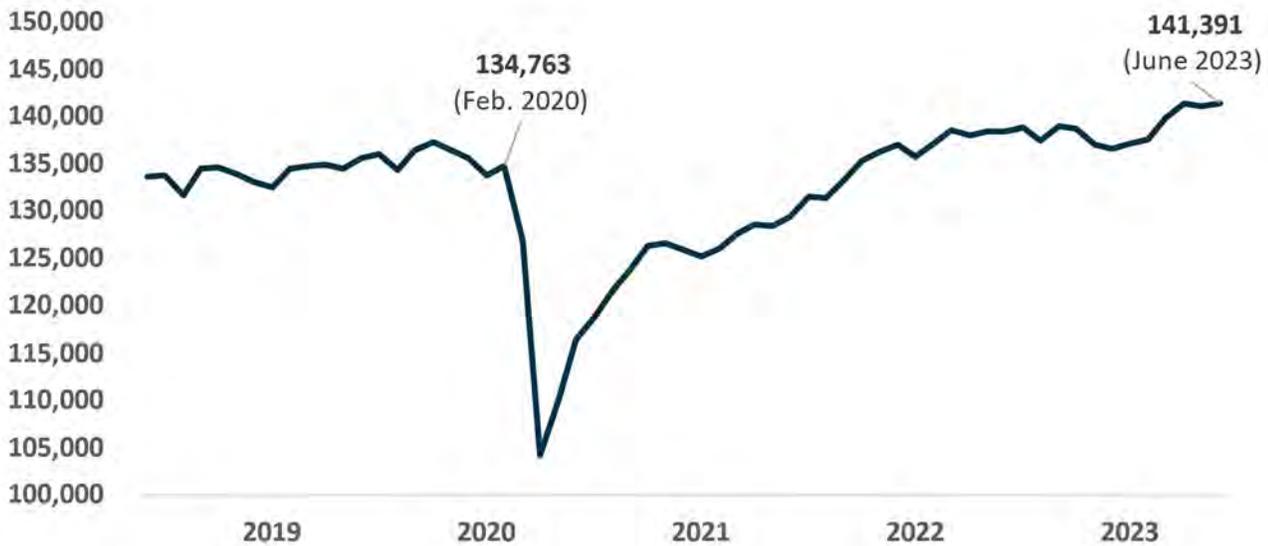
Figure 1. Unemployment Rate, Monthly, Past Five Years as of June 2023, Buncombe County and North Carolina



Source: U.S. Bureau of Labor Statistics, 2023.

The number of jobs in the County returned to pre-pandemic levels around the beginning of 2022 and, over the past year or so, has resumed the growth trend exhibited prior to the pandemic. As of June 2023, the number of employed persons in the County is 141,391, around 6,600 jobs above the pre-pandemic levels in February 2020, and is the highest number of employed persons recorded for the County.

Figure 2. Number of Employed Persons, Monthly, Past Five Years as of June 2023, Buncombe County



Source: U.S. Bureau of Labor Statistics, 2023.

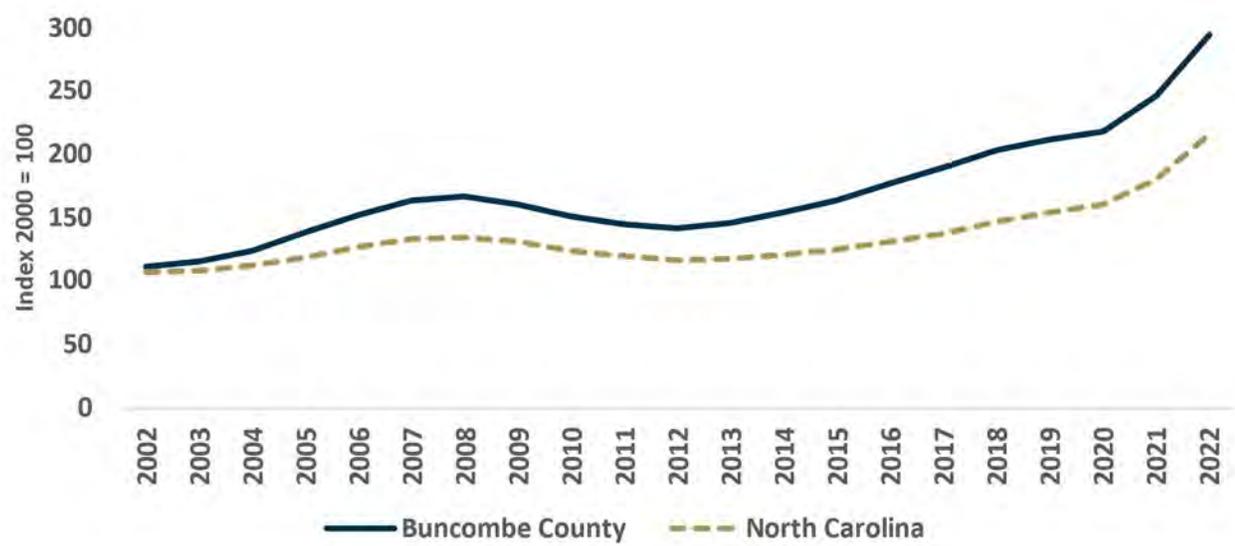
HOUSING

The *Buncombe 2025* strategic plan includes several goals associated with economic mobility and affordable housing, which in part, look to address a growing concern of increasing housing costs

¹ <https://www.buncombecounty.org/common/Commissioners/20230815/Pre%20Vibrant%20Economy%20ppt-final.pdf>

and low housing supply. The Federal Housing Finance Agency (FHFA) house price index for Buncombe County grew 19% in 2022 and 13% in 2021, far above the ten-year annual average of 4% from 2011-2020. Since 2000, the FHFA house price index for Buncombe County has grown around 36% more than the FHFA house price index of North Carolina. The FHFA house price index is a broad measure of the movement of single-family house prices at a variety of geographic levels and tracks average price changes in sales or refinancings on the same properties. The below chart tracks the FHFA house price index growth for Buncombe County and the state based on an index value of 100 starting in 2000.

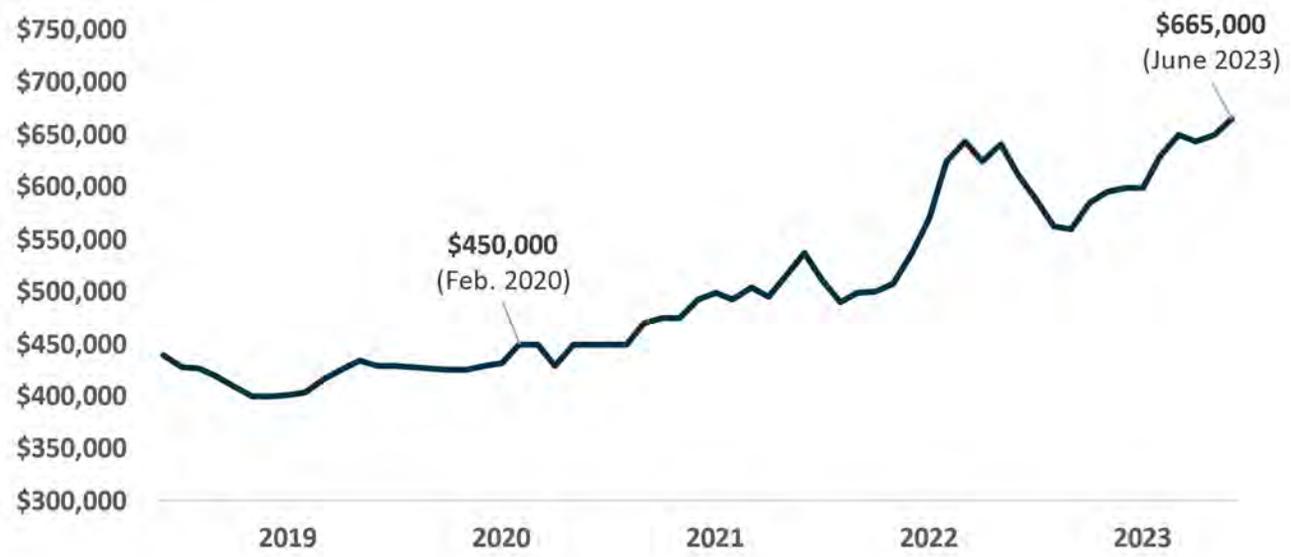
Figure 3. Federal Housing Finance Agency House Price Index, Annual, 2002-2022, Buncombe County and North Carolina



Source: U.S. Federal Housing Finance Agency, 2023.

Median listing prices for Buncombe County have risen significantly since the onset of the pandemic in early spring of 2020. As of June 2023, the median listing price in the County is around \$665,000 compared with a median listing price of around \$450,000 in February 2020.

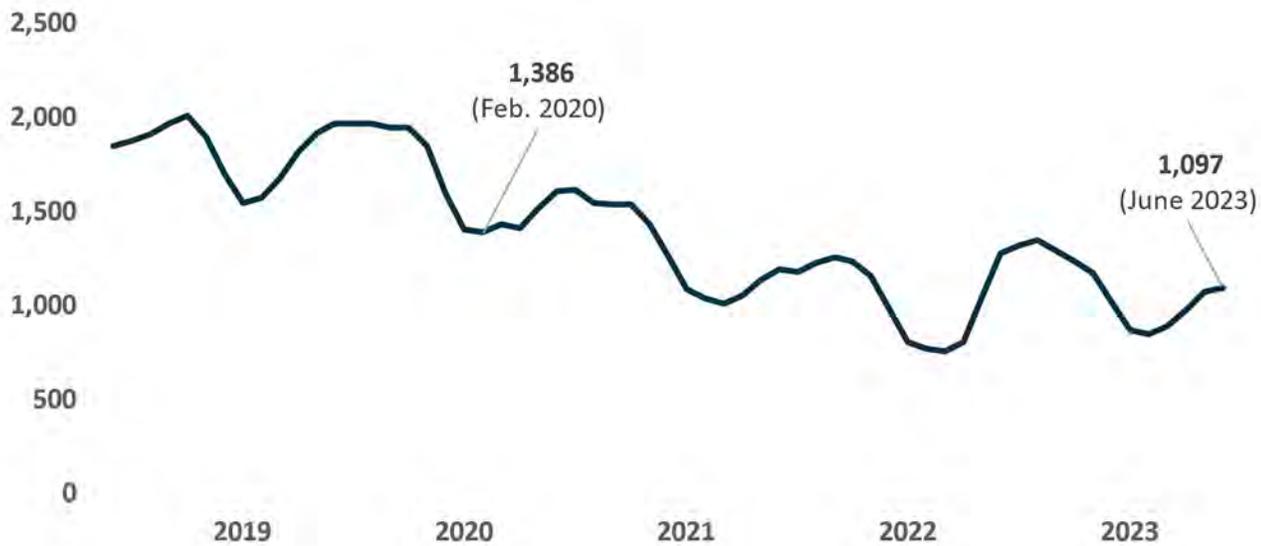
Figure 4. Median Listing Price, Monthly, Past Five Years as of June 2023, Buncombe County



Source: Realtor.com, 2023; Federal Reserve Bank of St. Louis, 2023.

Housing inventory also fell below pre-pandemic levels. The number of active listings in the County has dropped from around 1,400 in February 2020 to around 1,100 in June 2023.

Figure 5. Active Listing Count, Monthly, Past Five Years as of June 2023, Buncombe County



Source: Realtor.com, 2023; Federal Reserve Bank of St. Louis, 2023.

Along with increasing housing costs and low housing supply, it is important to note that, as of 2021, 48.7% of Buncombe renters and 18.4% of Buncombe homeowners can be categorized as being housing cost burdened.² The U.S. Department of Housing and Urban Development defines cost-burdened households and individuals as those who pay 30% or more of their income for housing and who may have difficulty affording necessities such as food, clothing, transportation, and medical care.

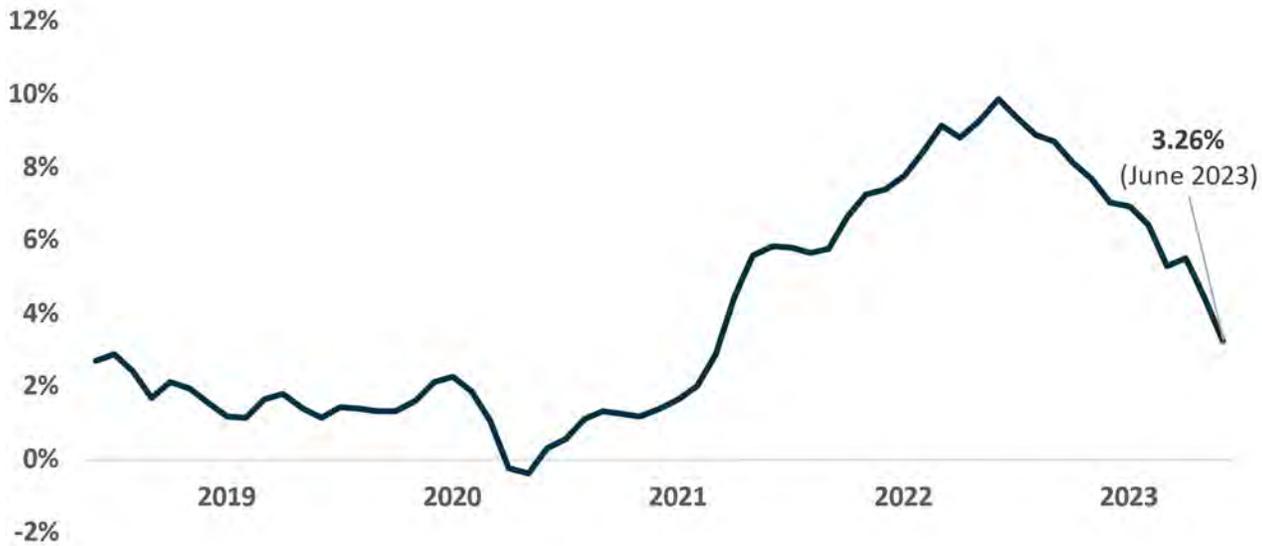
INFLATION AND INTEREST RATES

Inflation, driven by global shocks like the war in Ukraine and major supply chain disruptions and shortages, along with strong demand for goods from the re-opening of the economy peaked to a 40-year high in June 2022. In response to this significant inflation growth, the Federal Reserve began to raise interest rates to try to slow down consumer activity and cool the economy down to its target inflation rate of 2%.

Since then, annual inflation growth has significantly abated, with the Consumer Price Index for All Urban Consumers in the South Region of the U.S. now at 3.26% in June 2023 compared with 9.84% in June 2022. As of August 2023, the Federal Reserve has pushed its policy interest rate, i.e., the federal funds rate, to a range of 5.25% to 5.50% and has signaled it may be nearing the end of its rate increases.

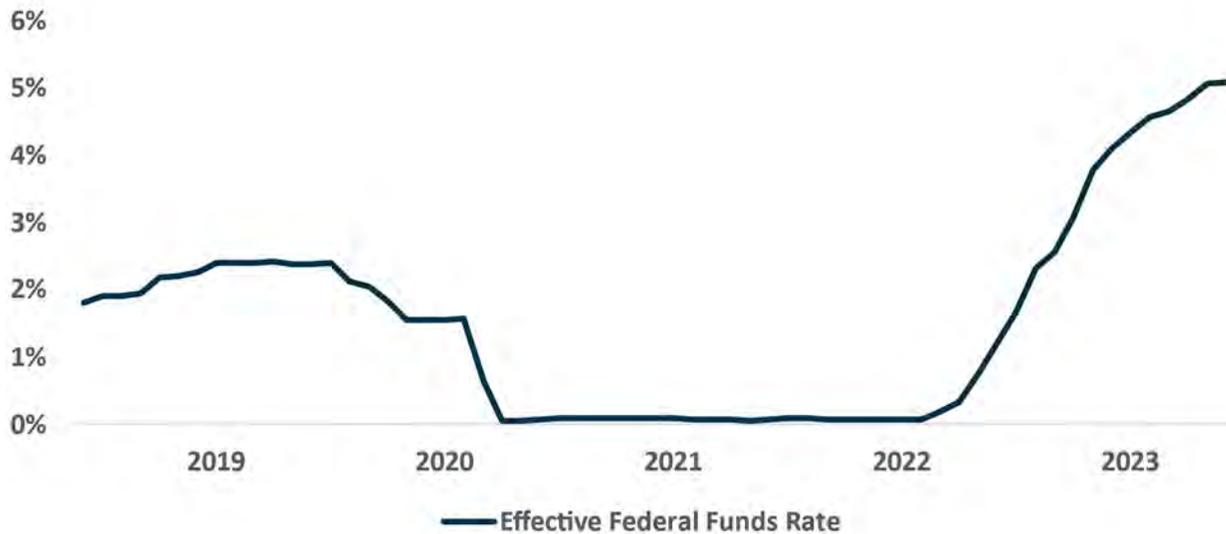
² U.S. Census Bureau; American Community Survey, 2021 ACS 5-Year Estimates, Tables B25070 & B25091

Figure 6. Annual Inflation Rate, Monthly, Past Five Years as of June 2023, CPI-U South Region



Source: U.S. Bureau of Labor Statistics, 2023.

Figure 7. Effective Federal Funds Rate, Monthly, Past Five Years as of July 2023



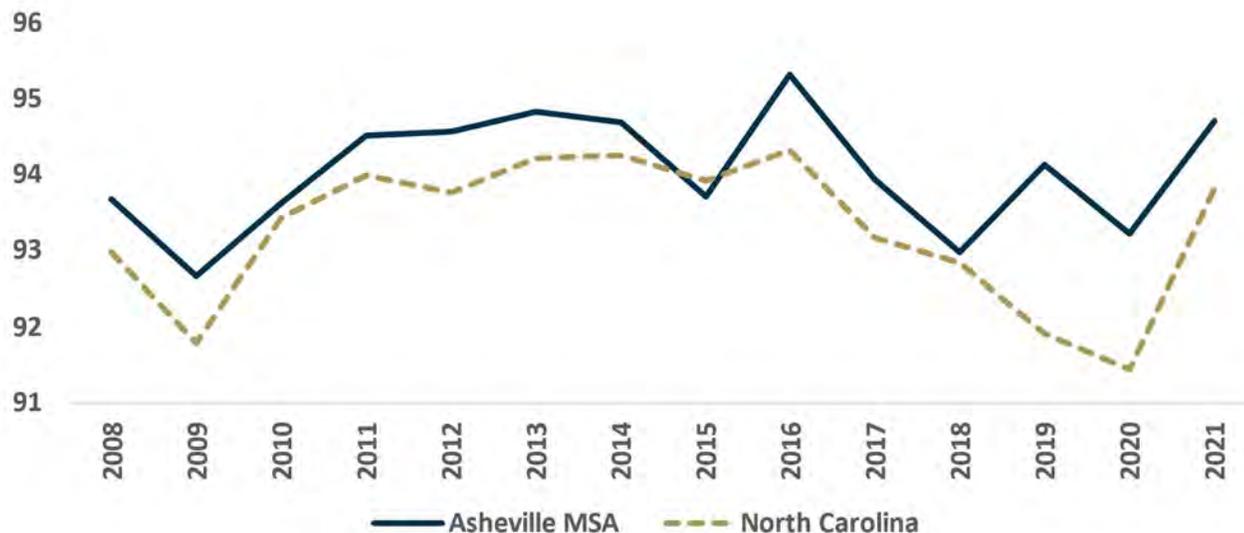
Source: U.S. Bureau of Labor Statistics, 2023.

While the Federal Reserve’s campaign to slow inflation appears to be working, there is concern that interest rate increases may push the economy into greater risk of a recession heading into FY2024.

COST OF LIVING

Looking at cost of living, as of 2021, the regional price parity, an indicator of the cost of living in a geographic region with a value of 100 representing the U.S. national average, of the Asheville Metropolitan Statistical Area (MSA) was 94.7 - less than the U.S. national average by 5.3%. As a note, the Asheville MSA includes Buncombe, Henderson, Madison, and Transylvania counties. North Carolina’s regional price parity of 93.8 was also less than the U.S. national average. Comparing the two, the Asheville MSA has a higher cost of living than the NC average by 0.9 percentage points.

Figure 8. Regional Price Parity, Annual, 2008-2021, Asheville MSA and North Carolina



Source: U.S. Bureau of Economic Analysis, 2023.

Financial Forecast

Revenue Assumptions

Property Tax

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

In FY2023, the tax rate was maintained at 48.8 cents. For FY2024, the tax rate was increased by 1 cent to 49.80 cents, while FY2024 growth in property values is projected at 4.2%. For financial projection purposes, the tax rate is assumed to stay constant at 49.80 cents and the collection rate is assumed to remain constant at 99.75% for FY2025 and FY2026. The FY2025 projection includes an estimated growth rate in property values of 3.7% based on average property value growth in recent years. The County's next reappraisal will be conducted in 2025, which would be reflected in the FY2026 General Fund budget. In FY2026, the Budget Office projects an estimated growth rate in property values of 9.0% based on the average property tax collection growth in the last three reappraisals, which were reflected in FY2022, FY2018, and FY2014 property tax collection.

Sales Tax

After significantly exceeding expectations in FY2022, sales tax growth moderated in FY2023. Given the strong growth in FY2022, the Budget Office budgeted around 13% growth in FY2023, however, sales tax collections are now projected to come in around 5.5% growth by FY2023 year-end. The FY2024 budget includes a 5.4% growth assumption above the FY2023 year-end sales tax revenue. The financial outlook includes 4% growth in both FY2025 and FY2026.

Other Revenues

Intergovernmental revenue is expected to grow at 3.0% each year, based on recent trends. Sales and services revenue, other taxes and licenses revenue, and permits and fees revenue, are projected to grow at 3.5%, 7.5%, and 8.0%, each year respectively, again based on recent trends. Miscellaneous revenue is expected to grow at 10.0% while investment earnings are expected to growth around 2.0% in FY2025 and FY2026.

Categorization & Structural Balance

In FY2022, FY2023, and continuing into FY2024 budget development process, the Budget Office worked with County management and the Board of Commissioners to emphasize the following three categories of expenditures:

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

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

During the FY2024 budget development process, the Budget Office presented a summarized financial outlook (Figure 9) to County management and the Board of Commissioners. As shown in the column FY2024 Adopted, the FY2024 budget includes \$5.5 million in Foundational One-time expenditures but appropriates \$18.8 million in fund balance. This indicates the FY2024 adopted budget is not structurally balanced.

Given projected increases in education spending and debt service due to addressing significant deferred facility maintenance needs in the FY2024 CIP, the FY2025 projection widens the gap between fund balance appropriation and one-time expenditures from \$13.3 million in FY2024 to \$24.0 million. We project that gap decreasing back down to \$12.6 million in FY2026.

Figure 9. Buncombe County Summarized Financial Outlook

Category (millions of \$)	FY2022 Actual	FY2023 Amended	FY2023 Projected	FY2024 Adopted	FY2025 Projected	FY2026 Projected	FY2027 Projected
Expenditures	\$370.4	\$421.1	\$401.1	\$430.4	\$452.2	\$470.7	\$482.0
Foundational Recurring	\$340.5	\$394.0	\$378.7	\$411.4	\$434.1	\$452.6	\$465.0
Salaries and Benefits	\$150.0	\$171.4	\$166.3	\$186.0	\$195.2	\$199.6	\$203.5
Operating Expenditures	\$53.7	\$68.7	\$56.5	\$60.8	\$62.3	\$63.9	\$65.5
Education Support	\$94.6	\$104.9	\$104.9	\$121.4	\$129.3	\$137.0	\$141.1
Other Program Support	\$20.5	\$23.0	\$18.8	\$21.0	\$21.2	\$21.4	\$21.6
Debt Service	\$19.9	\$23.9	\$29.9	\$19.9	\$23.8	\$28.3	\$30.9
Transfers Out	\$1.9	\$2.1	\$2.1	\$2.3	\$2.3	\$2.4	\$2.4
Strategic Plan Priorities	\$10.6	\$18.2	\$17.6	\$13.6	\$14.3	\$14.4	\$13.2
Foundational One-time	\$3.3	\$7.0	\$3.1	\$5.5	\$3.8	\$3.8	\$3.8
<i>Fund Balance Policy: Capital Fund Transfer*</i>	<i>\$16.0</i>	<i>\$1.8</i>	<i>\$1.8</i>	<i>\$0.0</i>	<i>\$0.0</i>	<i>\$0.0</i>	<i>\$0.0</i>
Revenue	(\$379.3)	(\$398.2)	(\$398.5)	(\$411.6)	(\$424.3)	(\$454.4)	(\$471.8)
Property tax	(\$235.9)	(\$240.3)	(\$240.7)	(\$255.5)	(\$265.0)	(\$288.8)	(\$299.8)
All other revenue	(\$143.4)	(\$157.9)	(\$157.9)	(\$156.1)	(\$159.3)	(\$165.6)	(\$172.1)
Fund Balance Change (Budgetary Appropriation)	\$8.9	(\$22.9)	(\$2.6)	(\$18.8)	(\$27.8)	(\$16.4)	(\$10.2)
Fund Balance (% of Expenditures)	24.8%	16.4%	22.3%	16.4%	9.4%	5.6%	3.3%
Property Tax Rate	48.80	48.80	48.80	49.80	49.80	49.80	49.80

*Note: As of FY21, the County has adopted a policy that any unreserved, undesignated fund balance above 20% will be transferred to the County’s Capital Projects Fund. For FY2024, no transfer is anticipated based on year-end FY2023 actuals. FY2023 Projected includes \$10M in both one-time Miscellaneous revenues and one-time Debt Service costs to comply with GASB 96 that requires governments to treat certain multi-year subscription-based information technology arrangements as right-to-use subscription assets and corresponding subscription liabilities.

FOUNDATIONAL RECURRING - EXPENDITURE ASSUMPTIONS

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

Salaries and Benefits. Employee wages are adjusted annually based on the CPI-W. Recent cost of living adjustments (COLAs) included 7.28% in FY2024, 4.69% in FY2023, 1.45% in FY2022, and 2.31% in FY2021. Given recent inflation trends, salaries and benefits are expected to grow at 5.0% in FY2025, given expected future COLA increases along with potential position expansions, and tapering off to 2.25% in FY2026. This includes future COLAs and increases in benefits costs.

Operating Expenditures. We will continue to evaluate current operating levels over the outlook period and assess for areas of necessary expansion or identify areas for savings. Operating expenditures can tend to fluctuate year to year based on certain operating cycles and the variability of items like utilities, fuel, and other supplies and equipment. This financial outlook projects a modest increase in operating expenditures of 2.5% in both FY2025 and FY2026.

Education Support. Education support expenditures consists of support given to Asheville City Schools and Buncombe County Schools as well as community college education at AB-Tech. We project 6.5% annual growth in FY2025 and 6.0% growth in FY2026 for education support, given impacts from continuing to address cost-of-living pay increases for education staff during this period.

Other Program Support. Outside of education support, other program support expenditures primarily consist of Health and Human Services (HHS) programs. We project modest growth of 1.0% in both FY2025 and FY2026, as these expenditures tend to be relatively stable year over year.

Debt Service. Debt is issued primarily to acquire or construct capital assets. Each year, the County prepares and adopts a 5-year Capital Improvement Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP also identifies all debt-funded projects and the related debt service impact covering at least five years. A closer look at General Fund Debt Service is presented in the Debt Service section. We are projecting a large increase in debt service costs starting in FY2025, given the projects on the County's 5-year CIP as well as projects from the County's Open Space and Housing GO bonds that were approved in November 2022.

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

STRATEGIC PLAN PRIORITIES (RECURRING) - EXPENDITURE ASSUMPTIONS

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

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

- Reparations

FOUNDATIONAL ONE-TIME - EXPENDITURE ASSUMPTIONS

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

Capital outlay in this category includes vehicle purchases (total projected ~\$2.0 million per year) and building maintenance, or upgrades below the capital project threshold (total projected ~\$800,000 per year). Budgetary contingency is a budget account only, meaning the budgeted amounts are transferred prior to actual expense. PAYGO Capital & IT Projects reflects the planned PAYGO funding amounts for each, based on the 5-year CIP and 5-year IT purchase plan, respectively. Other Transfers is projected at \$250,000 to reflect County grant matches or other one-time contributions.

Financial Projections

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

The ongoing review and analysis of budget, actuals, and projections allows early identification of potential problems as well as potential areas of savings. Financial projections, coupled with the financial outlook, are a core budget and management tool in Buncombe County. Given economic uncertainty going into FY24, it will be particularly important for the Budget Office to monitor broad economic conditions as well as the County's revenue and spending patterns over the course of this fiscal year.

Buncombe County General Fund Financial Outlook

	FY2022 Actual	FY2023 Amended Budget	FY2023 Projected	FY2024 Adopted Budget	FY2025 Projected	FY2026 Projected
Expenditures						
<i>Foundational Recurring</i>						
Salaries & Benefits	\$ 148,057,574	\$ 169,409,981	\$ 164,402,210	\$ 184,089,271	\$ 193,293,735	\$ 197,642,844
OPEB	\$ 1,941,036	\$ 1,943,322	\$ 1,943,677	\$ 1,943,322	\$ 1,943,322	\$ 1,943,322
Operating Expenditures	\$ 53,679,103	\$ 68,705,022	\$ 56,501,938	\$ 60,779,298	\$ 62,298,780	\$ 63,856,250
Program Support	\$ 115,064,342	\$ 127,887,977	\$ 123,723,058	\$ 142,375,096	\$ 150,475,218	\$ 158,443,912
Debt	\$ 19,897,597	\$ 23,887,958	\$ 29,945,165	\$ 19,905,677	\$ 23,761,313	\$ 28,326,322
Transfers Out - Recurring	\$ 1,873,581	\$ 2,142,989	\$ 2,142,989	\$ 2,294,141	\$ 2,317,082	\$ 2,363,424
Subtotal: Foundational Recurring	\$ 340,513,232	\$ 393,977,249	\$ 378,659,036	\$ 411,386,805	\$ 434,089,451	\$ 452,576,074
<i>Strategic Plan Priorities (Recurring)</i>						
Affordable Housing	\$ 2,311,845	\$ 2,311,845	\$ 2,311,845	\$ 2,311,845	\$ 2,311,845	\$ 2,311,845
Conservation Easements	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Early Childhood Education	\$ 3,615,202	\$ 3,820,198	\$ 3,632,986	\$ 3,896,756	\$ 3,974,691	\$ 4,054,185
Economic Development	\$ 1,316,333	\$ 7,144,333	\$ 6,916,000	\$ 3,910,298	\$ 4,598,000	\$ 4,598,000
Education Special Projects	\$ 80,000	\$ 105,000	\$ 105,000	\$ 80,000	\$ 80,000	\$ 80,000
Greenways	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ -
Homeowner Assistance Grants	\$ 479,878	\$ 465,000	\$ 271,948	\$ 465,000	\$ 465,000	\$ 465,000
Strategic Partnership Grants	\$ 1,417,893	\$ 1,629,788	\$ 1,595,900	\$ 1,629,788	\$ 1,629,788	\$ 1,629,788
Reparations	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 510,000	\$ 520,200	\$ 530,604
Subtotal: Strategic Plan Priorities	\$ 10,616,152	\$ 18,226,164	\$ 17,583,680	\$ 13,553,687	\$ 14,329,524	\$ 14,419,422
<i>Foundational One-Time</i>						
Capital Outlay	\$ 1,603,898	\$ 6,204,271	\$ 2,736,880	\$ 4,543,004	\$ 2,800,000	\$ 2,800,000
Contingency	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
PAYGO Capital Projects	\$ 16,039,403	\$ 1,803,066	\$ 1,803,066	\$ -	\$ 200,000	\$ 200,000
Other Transfers	\$ 1,658,726	\$ 339,643	\$ 339,643	\$ 436,945	\$ 250,000	\$ 250,000
Subtotal: Foundational One-time	\$ 19,302,027	\$ 8,846,980	\$ 4,879,589	\$ 5,479,949	\$ 3,750,000	\$ 3,750,000
Total Expenditures	\$ 370,431,411	\$ 421,050,393	\$ 401,122,305	\$ 430,420,441	\$ 452,168,975	\$ 470,745,496

Buncombe County General Fund Financial Outlook

	FY2022 Actual	FY2023 Amended Budget	FY2023 Projected	FY2024 Adopted Budget	FY2025 Projected	FY2026 Projected
Revenue						
Property Tax	\$ 235,895,731	\$ 240,309,247	\$ 240,660,144	\$ 255,523,889	\$ 264,988,765	\$ 288,787,144
Sales Tax	\$ 42,321,899	\$ 47,527,393	\$ 44,497,359	\$ 48,946,195	\$ 50,904,043	\$ 52,940,205
Intergovernmental Revenue	\$ 50,408,337	\$ 49,381,697	\$ 49,326,495	\$ 53,567,846	\$ 55,174,881	\$ 56,830,128
Sales & Services	\$ 23,145,965	\$ 18,108,468	\$ 22,304,635	\$ 22,227,698	\$ 23,005,667	\$ 23,810,866
Other Taxes & Licenses	\$ 12,160,723	\$ 11,018,000	\$ 9,922,998	\$ 11,331,000	\$ 12,237,480	\$ 13,216,478
Permits & Fees	\$ 5,498,064	\$ 5,210,000	\$ 5,571,377	\$ 5,380,868	\$ 5,811,337	\$ 6,276,244
Other Financing Sources (OFS)	\$ 5,025,345	\$ 12,434,241	\$ 8,439,119	\$ 9,461,915	\$ 9,561,915	\$ 9,661,915
Miscellaneous Income	\$ 3,869,268	\$ 13,658,698	\$ 11,227,326	\$ 1,523,709	\$ 1,676,080	\$ 1,843,688
Investment Earnings	\$ (133,935)	\$ 550,000	\$ 6,598,523	\$ 950,000	\$ 969,000	\$ 988,380
Bond Proceeds	\$ 1,153,000	\$ -	\$ -	\$ 2,673,251	\$ -	\$ -
Total Revenue	\$ 379,344,398	\$ 398,197,744	\$ 398,547,978	\$ 411,586,371	\$ 424,329,169	\$ 454,355,048

Fund Balance

Beginning Unrestricted Fund Balance	\$ 90,979,802	\$ 91,860,077	\$ 91,860,077	\$ 89,285,749	\$ 70,451,679	\$ 42,611,873
Fund Balance Change (Budgetary Appropriation)	\$ 880,275	\$ (22,852,649)	\$ (2,574,328)	\$ (18,834,070)	\$ (27,839,806)	\$ (16,390,448)
Ending Unrestricted Fund Balance	\$ 91,860,077	\$ 69,007,428	\$ 89,285,749	\$ 70,451,679	\$ 42,611,873	\$ 26,221,425

Ratios & Indicators

Gross Debt as a % of GF Exp. (adjusted for Transfers)	5.67%	5.7%	7.5%	4.7%	5.3%	6.1%
Fund Balance %	24.8%	16.4%	22.3%	16.4%	9.4%	5.6%
Operations Ratio	1.02	0.95	0.99	0.96	0.94	0.97
Operations Ratio (adjusted for OFS & Transfers)	1.07	0.93	0.98	0.94	0.92	0.95

Notes:

- 1) The financial outlook table above assumes all of the budgetary appropriation for FY2024 - FY2026 is used. However, based on historical data, budgetary appropriation has not been used as depicted in the Executive Summary. The Budget Office maintains scenarios where budgetary appropriation for FY2024 - FY2026 remains unused.
- 2) Beginning and ending fund balance numbers above are for unrestricted fund balance. Fund balance analysis includes total fund balance.
- 3) FY2023 Projected includes \$10M in both one-time Miscellaneous revenues and one-time Debt Service costs to comply with GASB 96 that requires governments to treat certain multi-year subscription-based information technology arrangements as right-to-use subscription assets and corresponding subscription liabilities.



Policies & Goals



Introduction

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

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

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

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

Basis of Accounting

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

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

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

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

Basis of Budgeting

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

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

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

Expenditures are accounted for at three levels. The functional level represents a group of departments with the same or similar purpose, e.g. public safety. The departmental level represents the budget for each department as a 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 and Grants Funds.

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

Operating Funds

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

General Fund

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

Special Revenue Funds

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

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

Internal Service Fund

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

Enterprise Funds

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

Solid Waste
Inmate Commissary & Welfare
Real-Time Intelligence Center

Buncombe County Fund Structure

All Funds

Governmental Funds Budgetary Basis - modified accrual; Accounting Basis - modified accrual

Proprietary Funds Budgetary Basis - modified accrual; Accounting Basis - full accrual

General Fund

Capital Project Funds

Special Revenue Funds

Enterprise Funds

Internal Service Fund

Fiduciary Funds

- Inmate Trust Fund
- Municipal Tax Collections Fund

Permanent Funds

- Sondley Estate Trust

- Special Projects Fund
- Capital Projects Fund
- School Capital Commission Fund
- AB Tech Capital Projects Fund
- Public School ADM Sales Tax & Lottery Capital Projects Fund
- Housing / Open Space Bond Projects Fund

- Special Taxing Districts Fund
- 911 Fund
- Occupancy Tax Fund
- ROD Automation Fund
- Grant Projects Fund
- Transportation Fund
- Sheriff Forfeitures Fund
- PDF Woodfin Downtown Fund
- Tax Reappraisal Fund

- Register of Deeds Trust Fund
- Social Services/ Representative Payee Fund
- School Fines & Forfeitures Fund
- Opioid Settlement Fund

- Solid Waste Fund
- Solid Waste Capital Projects Fund
- Inmate Commissary Fund
- Real-Time Intelligence Center Fund

- Insurance Fund

Component Units

- Air Quality Fund
- BC Service Foundation Fund

Legend

- Annual Fund
- Multi-Year/Project Fund
- Other

The Budget Process

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

Budget Development

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

The Budget Office initially compiles all personnel information including projected wages and benefits for the upcoming budget year. This information is reviewed by budget personnel and departments and changes are made as needed. For FY2024, budget staff led department budget submitters through training in developing and submitting budget requests as well as in using assorted tools developed by budget staff and met one-on-one with departments to address any specific needs. Departments submitted new position requests and reclassifications, expansion items and justifications, capital requests, and, ultimately, full budget requests using the County's web-based enterprise resource planning application and its budget-related software extension. These requests were reviewed by budget personnel and County leadership. Additional information was gathered as necessary. For new or expansion items, the requests were evaluated by the County Manager and applicable strategic focus area workgroup. Finally, based on historical spending, the Budget Office requested departments to review spending plans with targeted reductions. These targets were department specific and provided a reduction sufficient to move forward to adoption.

The Buncombe County Capital Improvement Plan (CIP) is also reviewed during the budget process. The CIP is reviewed early in the budget process in order to incorporate budget for any associated operating and debt service costs related to capital projects. More information on the CIP is located in the *Capital Improvement Plan section* and *Appendix Q*.

The budget calendar also provides a deeper look into the FY2024 budget planning process. The budget calendar presented is developed prior to the budget process and serves as a tentative plan during budget development.

Adoption of Annual Budget Ordinance

The annual balanced budget is submitted to the Board of Commissioners by June 1. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina Statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2024 budget was provided to the Board of Commissioners on May 16, 2023, the budget message was also delivered on May 16, 2023, and a Public Hearing was held June 6, 2023. The Buncombe County Board of Commissioners adopted the FY2024 budget ordinance on June 20, 2023.

Amendments to Annual Budget Ordinance

➤ **Budget Transfers**

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

➤ **Budget Amendments**

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

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

FY2024 Buncombe County Budget Calendar

Date	Budget Procedure	Action By:
August 16	FY2024 Capital Planning and Information Technology Governance (ITGC) Cycle – shared with Dept. heads at meeting <ul style="list-style-type: none"> • Personnel request process reviewed • Vehicle/Fleet request process reviewed <i>Information and Instructions to Departments following meeting</i>	Budget Information Technology Departments
August/September	<ul style="list-style-type: none"> • Capital form submission training provided by budget • ITGC submission training provided by IT 	Budget Information Technology Departments
September 24	Information Technology Requests Due	ITGC Departments
September 29	<ul style="list-style-type: none"> • Operating Budget dev. begin - Depts. notified • Budget Planning Discussions begin • Contract Administrators/Monitors begin budget planning with vendors 	Departments County Manager Budget Contract Administrators/Monitors
October 20	FY2024 Budget timeline review with Fire Districts	Emergency Management
October 28	Personnel Request due	Departments
November 4	Vehicle requests due	Departments
November 18	Capital requests due	Departments
December/January	<ul style="list-style-type: none"> • Technical Training sessions offered to departments on Adaptive Budgeting software • Software available for budget entry 	Budget Department Heads and support
December 13	Board of Commissioners Budget Retreat	Budget County Manager Board of Commissioners
December 1-31	FY24 Salary and wage reports created in Workday Adaptive	Budget
December 14	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant open	Strategic Partnerships Department Community organizations
Sept. 25 – Feb. 26	Compilation and Analysis of Capital and IT Requests	Budget Capital and IT Projects Review Teams
October– Jan. 28	Review of Health, Employment, Property & Casualty Insurance Fund- Determination of Budgetary costs	County Manager Budget Benefits & Risk/HR

Date	Budget Procedure	Action By:
January-February	Department Director conversations with Assistant County Managers	Assistant County Managers Departments Budget
January	Workday Adaptive training and budget entry sessions for Departments	Budget
January 15	Consumer Price Index Data Released – Salary and Wage Projections Updated	Budget
January 27	Budget requests due in Workday Adaptive by departments	County Departments
January 31-March	Initial review of departmental operating requests	Budget
February 10	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant applications due	Community Agencies
February 26	Departmental Submitted Line-Item budgets available for Leadership Review	Budget
March	Departmental Presentations to County Manager using Strategic Focus area groupings	County Manager Assistant County Managers Departments Budget
March 6	Property tax base and collection rate estimates due to Budget	Tax Assessment and Collection
	Sales tax estimates due	Budget
March 15	<ul style="list-style-type: none"> • General Fund Growth Rate Calculation • Revenue estimates sent to outside agencies 	Budget
March 28	BOC Budget Work session- FY2024 First Pass Budget	Budget County Manager Board of Commissioners
April 17	Fire District Meetings (Follow up budget planning discussions)	County Manager Budget Fire Districts
April 20	Fire District Budgets/CIPs due to County	Fire Districts
April 25 BOC Work Session	<ul style="list-style-type: none"> • FY2023 Year-end projection • FY2024 Second Pass Revenues and Expenditures • FY2024 Proposed Fee Schedule 	Budget County Manager Board of Commissioners
April 26-27	Education Meetings (Follow up budget planning discussions)	County Manager Budget School systems
April 28	Early Childhood Education, Isaac Coleman, JCPC, Community Recreation Grants, Affordable Housing, Strategic Partnership, HCCBG, and Tipping Point Grant applications due to Budget Office	Recreation Services HHS Strategic Partnership Department Committees Budget
May 9 BOC Work Session	<ul style="list-style-type: none"> • Fire District presentations • Education presentations • FY2024 Budget changes since April 25th • FY2024 Position Classification and Pay Plan 	Budget / County Manager Board of Commissioners Fire Districts Education partners

Date	Budget Procedure	Action By:
May 16	Budget Message	County Manager Budget Board of Commissioners
June 6	Public Hearing on the budget	County Manager Budget Board of Commissioners Public
June 20	Budget adoption	Board of Commissioners

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

Fiscal Policies

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

Revenue Policy

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

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

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

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

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

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

All Enterprise Funds shall be totally self-supporting.

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

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

Capital Improvement Policy

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

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

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

Accounting Policy

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

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

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

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

Debt Policy

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

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

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

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

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

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

Description	Policy Requirement	Current Status
Net direct debt as a % of assessed valuation	Less than 3%	0.71% (FY23 Estimate)
Net direct debt service as a % of Govt't Exp.	Less than 18%	8.47% (FY23 Estimate)
Payout of net direct debt principal	55% min., 65% desired	83.14% (FY23 Estimate)

Operating Budget Policy

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

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

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

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

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

The County shall integrate performance measures with the annual budget.

Vehicle Replacement

(See related policy: *Appendix N*)

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

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

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

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

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

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

Fund Balance Policy

(Revised 08-04-20; Appendix C)

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

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

Description	Policy Requirement	Current Status
GF Unallocated Fund Balance	At Least 15%	22.3% (FY23 Estimated)

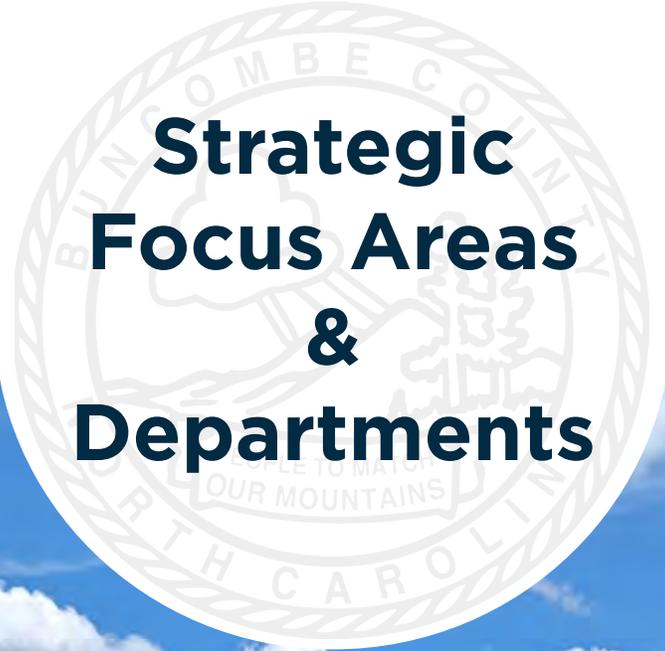
Investment Policy

(Adopted 05-19-20; Appendix E)

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

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

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



**Strategic
Focus Areas
&
Departments**



Buncombe 2025

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

Update on Strategic Plan Implementation

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

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



VISION

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

VALUES

Respect – Integrity – Collaboration – Honesty – Equity

COMMUNITY FOCUS AREAS

Educated & Capable Community

Vision: A county
where all
residents thrive
and demonstrate
resilience
throughout their
lives.

Environmental & Energy Stewardship

Vision: High quality
air, water, farmland
and renewable
energy for future
generations.

Resident Well-Being

Vision: Our residents
are safe, healthy,
and engaged in their
community.

Vibrant Economy

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

2025 GOALS

Increase third
grade literacy rates
especially among
underperforming
students

Increase
kindergarten
readiness

Improve college
and career
readiness

Protect older
residents' ability to
age in place

Reduce greenhouse
gas emissions

Preserve farmland
and environmentally
sensitive tracts

Expand and maintain
cultural and recreational
assets

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

Reduce jail population
and enhance public
safety

Eliminate deaths as
a result of substance
abuse

Increase median
household income
to North Carolina
benchmark

Increase total
employment in
region's targeted
industries

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

FOUNDATIONAL FOCUS AREAS

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

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

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

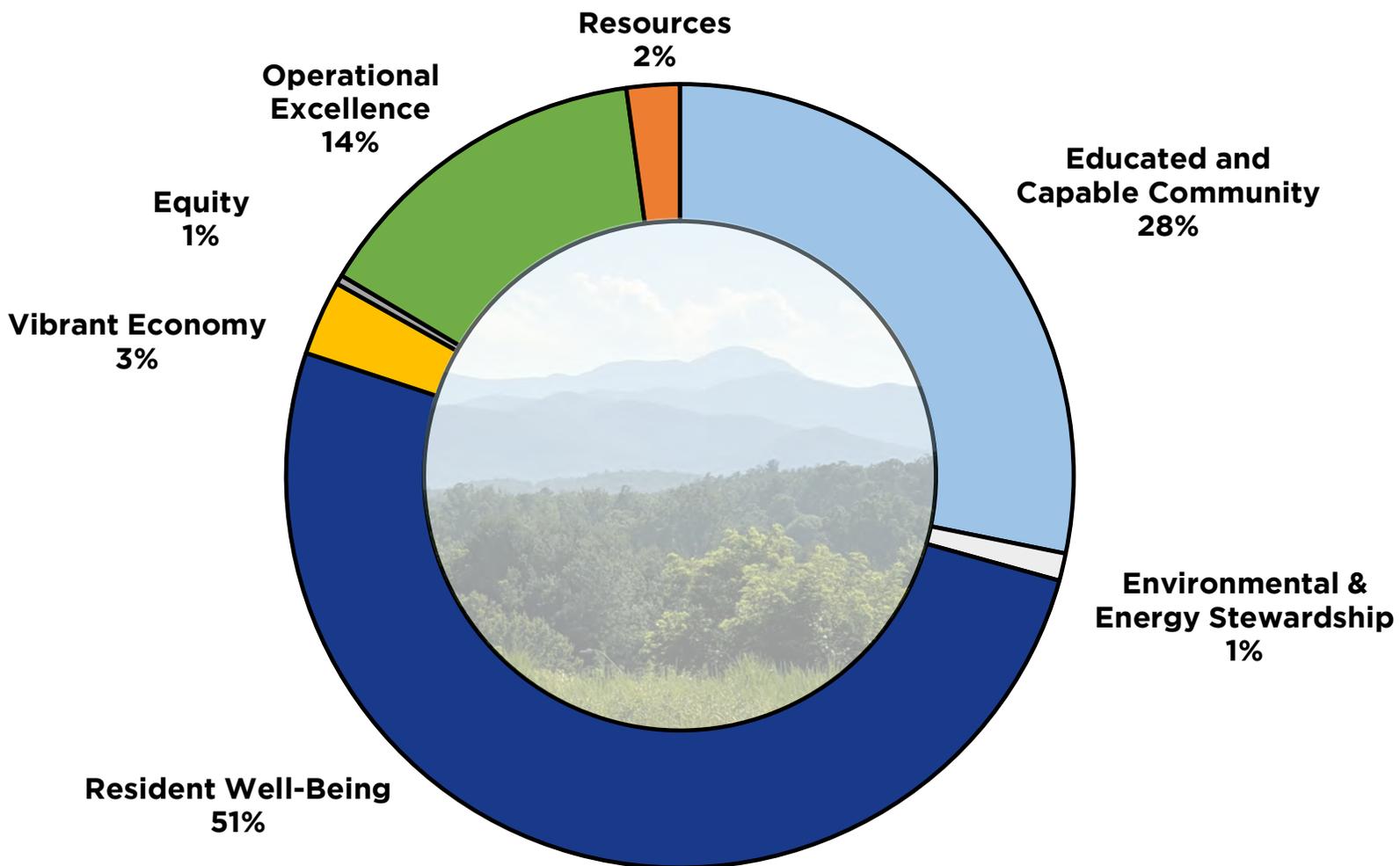


General Fund



Budget by Focus Area

The FY2024 budget focuses in on Commissioner-set priorities. However, the County continues to make progress toward its goals related to the Strategic Plan. These priorities and goals often overlap and it is important that information is provided that shows how the County's FY2024 budget aligns with the County's Strategic Plan Focus Areas. Updated budgeting software was acquired in FY2022 allowing departments to select the focus area that each of their line-item expenditures supports when submitting their FY2023 and FY2024 budget requests. This refinement assists the County in guiding future budgetary decisions that continue the progress of its goals and initiatives.



General Fund Cost Center Budgets

On the following pages you will find a brief overview description of each General Fund cost center, a table which includes actuals or budget for FY2021 through FY2024, and which tier 1 strategic focus area the cost center aligns with.

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



Budget

Overview

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

Budget

Budget	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	646,551	797,282	766,304	761,521
Operating Expenditures	22,297	21,624	23,668	16,536
TOTAL:	668,848	818,906	789,972	778,057
Revenues:				
General Revenues			789,972	778,057
TOTAL:			789,972	778,057

Tier 1 Focus Areas & Goals

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

- Resources
 - Optimize funding and partnerships



OPERATIONAL EXCELLENCE



RESOURCES

Community Engagement

Overview

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

Budget

Community Engagement	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	319,074	297,728	340,242	369,141
Operating Expenditures	202,241	280,223	314,376	314,588
Program Support	2,015			
TOTAL:	523,330	577,951	654,618	683,729
Revenues:				
General Revenues			654,618	683,729
TOTAL:			654,618	683,729

Tier 1 Focus Area & Goal

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



County Manager

Overview

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

Budget

County Manager	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,128,788	1,250,365	1,184,376	1,449,724
Operating Expenditures	62,807	75,286	69,685	93,400
Program Support		30,000		
TOTAL:	1,191,595	1,355,651	1,254,061	1,543,124
Revenues:				
General Revenues			1,254,061	1,543,124
TOTAL:			1,254,061	1,543,124

Tier 1 Focus Areas & Goals

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



RESOURCES



OPERATIONAL EXCELLENCE



EQUITY

Diversity, Equity, & Inclusion

Overview

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

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

Budget

Diversity, Equity, and Inclusion	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits			245,584	385,842
Operating Expenditures			95,702	81,122
TOTAL:			341,286	466,964
Revenues:				
General Revenues			341,286	466,964
TOTAL:			341,286	466,964

Tier 1 Focus Area & Goals

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



EQUITY

Elections

Overview

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

Budget

Elections	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	963,436	882,358	1,139,753	1,242,824
Operating Expenditures	2,070,153	1,531,256	1,425,754	1,549,350
Capital Outlay				984,225
TOTAL:	3,033,589	2,413,614	2,565,507	3,776,399
Revenues:				
Intergovernmental	513,410			
Sales and Services	8,114	94,602	1,000	79,843
Miscellaneous	208,702			
General Revenues			2,564,507	3,696,556
TOTAL:	730,226	94,602	2,565,507	3,776,399

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

Finance

Overview

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

Budget

Finance	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,945,447	2,050,332	2,447,826	2,560,714
Operating Expenditures	353,188	383,413	503,630	432,794
TOTAL:	2,298,635	2,433,745	2,951,456	2,993,508
Revenues:				
Miscellaneous	1,089	-1,010		
General Revenues			2,951,456	2,993,508
TOTAL:	1,089	-1,010	2,951,456	2,993,508

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

Fleet Services

Overview

Fleet Services provides a full spectrum of services for over 480 County vehicles. Those vehicles serve over 660 square miles within Buncombe County consisting of Sheriff vehicles, ambulances, work trucks, landfill equipment, and other County vehicles. Some of the services provided by fleet management are acquisition/disposal, preventative maintenance, equipment repair, and fleet information and usage analysis.

Budget

Fleet Services	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	677,806	725,493	733,651	868,230
Operating Expenditures	344,043	347,383	443,545	552,920
Capital Outlay	1,291,183	1,320,697	4,557,395	2,387,775
TOTAL:	2,313,032	2,393,573	5,734,591	3,808,925
Revenues:				
Miscellaneous	54,837	63,049	60,000	43,597
General Revenues			5,674,591	3,765,328
TOTAL:	54,837	63,049	5,734,591	3,808,925

Tier 1 Focus Area & Goal

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

General Services

Overview

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

Budget

General Services	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	3,224,155	3,320,304	3,889,728	4,217,091
Operating Expenditures	4,260,577	6,862,402	6,668,706	7,340,390
Capital Outlay			75,500	92,000
TOTAL:	7,484,731	10,182,706	10,633,934	11,649,481
Revenues:				
Intergovernmental	216,347	389,257	260,000	265,500
Sales and Services	535,723	570,813	598,816	598,816
Miscellaneous	1,103	2,605	2,000	2,000
General Revenues			9,773,118	10,783,165
TOTAL:	753,173	962,675	10,633,934	11,649,481

Tier 1 Focus Area & Goal

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



**OPERATIONAL
EXCELLENCE**

Governing Body

Overview

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

Budget

Governing Body	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	651,395	648,110	666,841	677,521
Operating Expenditures	279,707	262,353	368,150	361,596
TOTAL:	931,102	910,463	1,034,991	1,039,117
Revenues:				
Sales and Services	4,115	1,924	1,800	
General Revenues			1,033,191	1,039,117
TOTAL:	4,115	1,924	1,034,991	1,039,117

Tier 1 Focus Area & Goal

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



**OPERATIONAL
EXCELLENCE**

Human Resources

Overview

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

Budget

Human Resources	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,496,647	1,638,174	2,236,258	2,439,796
Operating Expenditures	275,241	294,082	304,827	353,096
Program Support		219	22,126	230,000
TOTAL:	1,771,888	1,932,476	2,563,211	3,022,892
Revenues:				
Miscellaneous	7,552	6,883	7,000	1,700
General Revenues			2,556,211	3,021,192
TOTAL:	7,552	6,883	2,563,211	3,022,892

Tier 1 Focus Areas & Goals

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

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



RESOURCES



EQUITY

Information Technology

Overview

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

Budget

Information Technology	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	6,596,491	6,943,597	7,759,406	8,808,451
Operating Expenditures	5,434,065	7,677,597	10,181,794	9,701,253
TOTAL:	12,030,555	14,621,195	17,941,200	18,509,704
Revenues:				
Sales and Services	6,750	5,400	5,400	5,400
General Revenues			17,935,800	18,504,304
TOTAL:	6,750	5,400	17,941,200	18,509,704

Tier 1 Focus Area & Goals

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



Internal Audit

Overview

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

Budget

Internal Audit	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	276,753	169,550	395,309	422,338
Operating Expenditures	50,109	39,466	49,910	12,594
TOTAL:	326,862	209,016	445,219	434,932
Revenues:				
General Revenues			445,219	434,932
TOTAL:			445,219	434,932

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

Legal & Risk

Overview

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

Budget

Legal and Risk	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	980,692	1,181,019	1,104,639	1,341,454
Operating Expenditures	58,929	88,829	116,119	97,381
TOTAL:	1,039,620	1,269,848	1,220,758	1,438,835
Revenues:				
General Revenues			1,220,758	1,438,835
TOTAL:			1,220,758	1,438,835

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

Parking Services

Overview

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

Budget

Parking Services	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	431,830	523,521	719,689	668,862
Capital Outlay		27,165		
TOTAL:	431,830	550,685	719,689	668,862
Revenues:				
Sales and Services	645,666	973,868	1,100,000	1,134,012
General Revenues			-380,311	-465,150
TOTAL:	645,666	973,868	719,689	668,862

Tier 1 Focus Area & Goal

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



OPERATIONAL EXCELLENCE

PR & Communications

Overview

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

Budget

PR & Communications	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	637,182	750,319	1,016,713	1,632,285
Operating Expenditures	59,924	63,166	116,358	167,605
Program Support		19,439	26,000	26,000
TOTAL:	697,106	832,924	1,159,071	1,825,890
Revenues:				
Other Taxes	26,451	51,616	52,000	52,000
General Revenues			1,107,071	1,773,890
TOTAL:	26,451	51,616	1,159,071	1,825,890

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

Register of Deeds

Overview

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

Budget

Register of Deeds	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,492,895	1,544,681	1,715,915	1,869,175
Operating Expenditures	3,538,906	4,745,872	4,340,533	4,279,223
TOTAL:	5,031,801	6,290,552	6,056,448	6,148,398
Revenues:				
Other Taxes	7,009,864	9,408,010	8,600,000	8,500,000
Permits and Fees	1,948,449	1,827,529	2,060,000	1,630,868
Miscellaneous		-406		
General Revenues			-4,603,552	-3,982,470
TOTAL:	8,958,312	11,235,133	6,056,448	6,148,398

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

Strategic Partnerships

Overview

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

Budget

Strategic Partnership Grants	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	254,801	262,089	421,650	519,536
Operating Expenditures	5,616	9,663	19,195	21,060
Program Support	1,427,646	1,417,893	1,629,788	1,629,788
TOTAL:	1,688,063	1,689,645	2,070,633	2,170,384
Revenues:				
Miscellaneous		2,000		
General Revenues			2,070,633	2,170,384
TOTAL:		2,000	2,070,633	2,170,384

Tier 1 Focus Areas & Goals

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

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

- Resources
 - Optimize funding and partnerships



EDUCATED & CAPABLE COMMUNITY



EQUITY



RESOURCES

Strategy & Innovation

Overview

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

Budget

Strategy and Innovation	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,261,682	1,296,131	1,351,031	1,432,098
Operating Expenditures	39,817	68,057	58,536	69,842
Program Support	5,000	3,792		
TOTAL:	1,306,499	1,367,980	1,409,567	1,501,940
Revenues:				
General Revenues			1,409,567	1,501,940
TOTAL:			1,409,567	1,501,940

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

Sustainability

Overview

The Sustainability Office organizes and coordinates environmental sustainability efforts in Buncombe County. The Sustainability Office is led by a Sustainability Officer who acts, among other duties, as a team leader working with County departments to develop sustainability initiatives and assess cost effectiveness, technical feasibility, and implementation methods.

Budget

Sustainability	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	127,548	134,111	216,071	296,669
Operating Expenditures	352,930	268,675	466,459	314,533
Program Support				100,000
TOTAL:	480,477	402,785	682,530	711,202
Revenues:				
Intergovernmental		20,000		
Miscellaneous		3,000		
General Revenues			682,530	711,202
TOTAL:		23,000	682,530	711,202

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



EQUITY

Tax Assessment

Overview

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

Budget

Tax Assessment	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	2,781,104	2,706,158	3,294,158	3,617,856
Operating Expenditures	523,447	593,053	718,061	1,033,844
TOTAL:	3,304,551	3,299,212	4,012,219	4,651,700
Revenues:				
General Revenues			4,012,219	4,651,700
TOTAL:			4,012,219	4,651,700

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

Tax Collections

Overview

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

Budget

Tax Collections	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,229,896	1,234,449	1,275,643	1,341,175
Operating Expenditures	762,404	803,119	893,641	927,376
TOTAL:	1,992,300	2,037,568	2,169,284	2,268,551
Revenues:				
Sales and Services	1,481,555	1,682,299	1,562,665	3,049,606
Miscellaneous	61,114	85,965	50,500	55,500
General Revenues			556,119	-836,555
TOTAL:	1,542,669	1,768,264	2,169,284	2,268,551

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

911 Operations

Overview

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

Budget

911 Operations	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits		4,115,108	6,042,261	6,908,633
Operating Expenditures		116,672	287,097	500,725
Program Support			191,140	20,000
TOTAL:		4,231,780	6,520,498	7,429,358
Revenues:				
Intergovernmental		1,314,190	2,264,304	2,152,585
General Revenues			4,256,194	5,276,773
TOTAL:		1,314,190	6,520,498	7,429,358

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

Detention Center

Overview

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

Budget

Detention Center	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	13,795,220	14,004,446	15,642,129	17,389,126
Operating Expenditures	3,987,710	4,377,040	5,898,755	6,766,756
Capital Outlay		35,806		
TOTAL:	17,782,930	18,417,292	21,540,884	24,155,882
Revenues:				
Intergovernmental	151,525	52,669	57,923	9,500
Sales and Services	2,905,532	1,769,132	456,100	551,100
Miscellaneous	10	2,058		2,000
General Revenues			21,026,861	23,593,282
TOTAL:	3,057,066	1,823,859	21,540,884	24,155,882

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Emergency Services

Overview

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

Budget

Emergency Services	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	13,824,358	11,582,775	16,630,109	17,764,160
Operating Expenditures	2,469,008	2,855,699	3,066,517	3,273,080
Program Support	165,152	286,164	178,314	100,000
Capital Outlay	73,907	143,999	383,460	225,000
TOTAL:	16,532,425	14,868,637	20,258,400	21,362,240
Revenues:				
Intergovernmental	628,359	280,959	89,504	80,779
Sales and Services	6,938,679	9,222,079	7,038,000	9,057,000
Miscellaneous	33,739	-96		
General Revenues			13,130,896	12,224,461
TOTAL:	7,600,777	9,502,942	20,258,400	21,362,240

Tier 1 Focus Areas & Goals

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



RESIDENT WELL-BEING

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



OPERATIONAL EXCELLENCE

Family Justice Center

Overview

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

Budget

Family Justice Center	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	136,687	144,204	154,793	149,239
Operating Expenditures	80,049	316,541	342,862	795,863
Program Support	217,649	687	3,317	6,700
TOTAL:	434,385	461,432	500,972	951,802
Revenues:				
Miscellaneous		1,638		
General Revenues			500,972	951,802
TOTAL:		1,638	500,972	951,802

Tier 1 Focus Areas & Goals

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



RESIDENT WELL-BEING

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



EQUITY

ID Bureau

Overview

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

Budget

Identification Bureau	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,709,499	1,700,679	1,916,467	2,006,261
Operating Expenditures	245,577	238,323	308,391	254,718
TOTAL:	1,955,076	1,939,002	2,224,858	2,260,979
Revenues:				
Intergovernmental	850,836	845,354	960,699	1,003,516
Sales and Services	489,201	380,362	342,500	300,423
General Revenues			921,659	957,040
TOTAL:	1,340,037	1,225,716	2,224,858	2,260,979

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

Justice Resource

Overview

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

Budget

Justice Resource Support	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	609,047	945,144	1,452,300	1,858,767
Operating Expenditures	1,168,113	954,418	1,226,046	1,160,335
Program Support	32,799	25,770	52,237	31,591
TOTAL:	1,809,959	1,925,331	2,730,583	3,050,693
Revenues:				
General Revenues			2,730,583	3,050,693
TOTAL:			2,730,583	3,050,693

Tier 1 Focus Areas & Goals

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



RESIDENT WELL-BEING

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



EQUITY

Pre-Trial Release

Overview

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

Budget

Pre-trial Release	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	963,789	971,680	1,439,473	1,506,401
Operating Expenditures	70,221	79,969	81,781	64,952
TOTAL:	1,034,010	1,051,649	1,521,254	1,571,353
Revenues:				
General Revenues			1,521,254	1,571,353
TOTAL:			1,521,254	1,571,353

Tier 1 Focus Area & Goal

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



RESIDENT WELL-BEING

PSIP

Overview

Public Safety Interoperability Partnership (PSIP), is a multi-agency agreement defining the IT support for key public safety systems used by the Buncombe County Sheriff’s Office, the City of Asheville, Town of Weaverville, Town of Black Mountain, and Town of Woodfin Police Departments; Buncombe County EMS; Buncombe County Public Safety Communications; and the City of Asheville and Buncombe County Fire Departments. PSIP public safety systems are used by staff 24 hours per day, 365 days per year.

Budget

Public Safety Interoperability Partnership (PSIP)	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	779,061	782,444	876,219	914,089
Operating Expenditures	487,386	484,228	579,571	776,848
TOTAL:	1,266,447	1,266,672	1,455,790	1,690,937
Revenues:				
Sales and Services	615,122	658,127	775,299	806,146
General Revenues			680,491	884,791
TOTAL:	615,122	658,127	1,455,790	1,690,937

Tier 1 Focus Area & Goal

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



RESIDENT WELL-BEING

Public Safety Training Center

Overview

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

Budget

Public Safety Training Center	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	414,274	410,593	501,509	460,792
Operating Expenditures	242,938	218,746	187,776	340,458
Capital Outlay		45,908	483,820	559,004
TOTAL:	657,212	675,247	1,173,105	1,360,254
Revenues:				
General Revenues			1,173,105	1,360,254
TOTAL:			1,173,105	1,360,254

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

Sheriff's Office

Overview

The Sheriff's Office is comprised of the following departments: Civil Process, Detention Center, Court Security, Sex Offender Registration, Tax Collection Enforcement, Sheriff's Training, Patrol, Criminal Investigations, Communications Center, Illegal Guns Reduction And Narcotics Team (IGRANT), Senior Citizens Reassurance Program, Crime Prevention, Victim Assistance, School Resource, and Animal Control.

Budget

Sheriff's Office	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	19,444,199	20,367,354	21,942,435	24,231,502
Operating Expenditures	1,673,938	2,362,541	2,372,364	2,309,856
TOTAL:	21,118,136	22,729,895	24,314,799	26,541,358
Revenues:				
Intergovernmental	604,211	671,998	32,000	533,000
Sales and Services	399,287	267,141	255,523	297,000
Miscellaneous		17,065		10,000
General Revenues			24,027,276	25,701,358
TOTAL:	1,003,498	956,204	24,314,799	26,541,358

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Animal Services

Overview

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

Budget

Animal Services	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	1,437,022	1,483,207	1,525,928	1,988,115
TOTAL:	1,437,022	1,483,207	1,525,928	1,988,115
Revenues:				
Intergovernmental		4,044		
General Revenues			1,525,928	1,988,115
TOTAL:		4,044	1,525,928	1,988,115

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Behavioral Health

Overview

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

Budget

Behavioral Health	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	600,000	600,000		
Program Support	256,478	239,579	600,000	600,000
TOTAL:	856,478	839,579	600,000	600,000
Revenues:				
General Revenues			600,000	600,000
TOTAL:			600,000	600,000

Tier 1 Focus Area & Goals

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



**RESIDENT
WELL-BEING**

Direct Assistance

Overview

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

Budget

Direct Assistance	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Program Support	8,352,275	10,038,457	10,349,068	9,863,732
TOTAL:	8,352,275	10,038,457	10,349,068	9,863,732
Revenues:				
Intergovernmental	5,096,594	6,348,925	6,149,087	5,592,557
Sales and Services		14,052		10,000
General Revenues			4,199,981	4,261,175
TOTAL:	5,096,594	6,362,977	10,349,068	9,863,732

Tier 1 Focus Area & Goal

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



**VIBRANT
ECONOMY**

Division of Social Services

Overview

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

Budget

Division of Social Services	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	40,796,343	40,430,661	44,790,544	49,566,921
Operating Expenditures	5,256,044	4,887,124	5,409,546	4,187,566
Program Support	5,656,917	6,259,684	6,546,495	6,231,344
TOTAL:	51,709,305	51,577,468	56,746,585	59,985,831
Revenues:				
Intergovernmental	29,162,886	30,274,836	29,535,158	34,056,271
Sales and Services	20,137	26,602	17,309	21,908
Miscellaneous	-120	25,240	43,080	5,000
General Revenues			27,151,038	25,902,652
TOTAL:	29,182,902	30,326,678	56,746,585	59,985,831

Tier 1 Focus Areas & Goals

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



**RESIDENT
WELL-BEING**

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



**EDUCATED
& CAPABLE
COMMUNITY**

Public Health

Overview

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

Budget

Public Health	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	12,701,045	13,883,532	14,977,189	15,973,098
Operating Expenditures	6,640,146	6,555,740	7,569,597	6,328,227
Program Support	2,881,422	2,827,397	2,951,036	2,796,900
Capital Outlay		30,323	434,000	250,000
TOTAL:	22,222,613	23,296,993	25,931,822	25,348,225
Revenues:				
Intergovernmental	5,993,066	5,081,469	6,395,843	4,374,730
Sales and Services	4,454,777	4,759,860	3,497,929	3,829,571
Interfund Transfers	17,864			
Miscellaneous	1,402	267		
Investment Earnings		31		
General Revenues			16,038,050	17,143,924
TOTAL:	10,467,109	9,841,628	25,931,822	25,348,225

Tier 1 Focus Area & Goal

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



RESIDENT WELL-BEING

Veterans Services

Overview

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

Budget

Veterans Service	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	395,167	396,597	392,421	409,987
Operating Expenditures	4,549	7,172	21,990	13,012
Program Support		45	100	100
TOTAL:	399,716	403,814	414,511	423,099
Revenues:				
Intergovernmental	2,084	2,109	2,200	2,200
General Revenues			412,311	420,899
TOTAL:	2,084	2,109	414,511	423,099

Tier 1 Focus Area

- Resident Well-Being



**RESIDENT
WELL-BEING**

Ag & Land Resources

Overview

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

Budget

Agriculture and Land Resources	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	506,060	571,392	710,217	798,365
Operating Expenditures	63,045	92,930	147,302	149,972
Program Support		1,000		144,970
TOTAL:	569,105	665,323	857,519	1,093,307
Revenues:				
Intergovernmental	30,643	73,319	38,119	35,619
Sales and Services	18,680	16,012	18,300	16,000
Miscellaneous	6,800	29	750	2,970
General Revenues			781,204	1,017,072
Appropriated Fund Balance			19,146	21,646
TOTAL:	56,123	89,360	857,519	1,093,307

Tier 1 Focus Area & Goals

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Cooperative Extension

Overview

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

Budget

Cooperative Extension	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	396,955	431,765	482,451	528,316
Program Support			4,200	
TOTAL:	396,955	431,765	486,651	528,316
Revenues:				
Sales and Services	3,377	10,276	4,200	5,500
Miscellaneous	2,079	4,415	3,000	5,000
General Revenues			479,451	517,816
TOTAL:	5,455	14,691	486,651	528,316

Tier 1 Focus Area & Goals

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Economic Development

Overview

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

Budget

Economic Development	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Program Support	2,011,070	1,776,783	2,013,201	1,357,298
TOTAL:	2,011,070	1,776,783	2,013,201	1,357,298
Revenues:				
Miscellaneous		350,000		
General Revenues			2,013,201	1,357,298
TOTAL:		350,000	2,013,201	1,357,298

Tier 1 Focus Area & Goals

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



**VIBRANT
ECONOMY**

Permits & Inspections

Overview

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

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

Budget

Permits & Inspections	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	2,245,615	2,251,627	2,456,715	2,658,800
Operating Expenditures	213,732	243,752	425,028	257,860
Program Support		24,000	75,000	75,000
TOTAL:	2,459,347	2,519,378	2,956,743	2,991,660
Revenues:				
Permits and Fees	3,361,693	3,670,535	3,150,000	3,750,000
Sales and Services	17,217	17,640	18,000	16,052
General Revenues			-211,257	-774,392
TOTAL:	3,378,910	3,688,175	2,956,743	2,991,660

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**OPERATIONAL
EXCELLENCE**

Planning & Development

Overview

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

Budget

Planning	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,801,356	1,923,439	2,962,283	3,485,018
Operating Expenditures	90,564	141,108	194,592	194,092
Program Support	4,174	4,174	7,174	67,174
TOTAL:	1,896,094	2,068,721	3,164,049	3,746,284
Revenues:				
Sales and Services	653,349	681,178	517,409	846,292
General Revenues			2,646,640	2,899,992
TOTAL:	653,349	681,178	3,164,049	3,746,284

Tier 1 Focus Areas & Goals

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

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**VIBRANT
ECONOMY**

Library

Overview

Buncombe County Public Libraries consists of 11 branch libraries conveniently located throughout the County, and our central branch, Pack Memorial Library, in downtown Asheville. We also have a law library located in the County courthouse, which serves the needs of both the public and the legal community. The Library system’s services include a variety of activities supporting lifelong learning, including answering reference questions, providing materials for checkout in a variety of formats, offering access to online databases and information resources, providing meeting spaces for community gatherings and events, and presenting free public programs for all ages that educate, inspire, and build community.

Budget

Library	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	4,276,627	4,728,091	6,017,281	7,220,415
Operating Expenditures	1,452,486	1,399,286	1,590,120	1,425,677
Program Support				70,525
TOTAL:	5,729,113	6,127,377	7,607,401	8,716,617
Revenues:				
Intergovernmental	225,223	232,792	243,384	232,000
Sales and Services	52,843	48,375	53,000	47,000
Miscellaneous	4,491	425	52,894	
General Revenues			7,258,123	8,437,617
TOTAL:	282,557	281,592	7,607,401	8,716,617

Tier 1 Focus Areas & Goals

- Educated and Capable Community
 - Increase kindergarten readiness

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



EDUCATED & CAPABLE COMMUNITY



RESIDENT WELL-BEING

Recreation Services

Overview

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

Budget

Recreation Services	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	1,249,985	1,015,559	1,453,118	1,567,858
Operating Expenditures	698,712	484,368	609,711	639,505
Program Support	88,463	108,456	242,487	242,487
Capital Outlay			182,546	45,000
TOTAL:	2,037,161	1,608,384	2,487,862	2,494,850
Revenues:				
Intergovernmental		2,357		
Sales and Services	198,401	234,998	189,638	237,580
Miscellaneous	5,797	1,249		100
General Revenues			2,298,224	2,257,170
TOTAL:	204,198	238,604	2,487,862	2,494,850

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

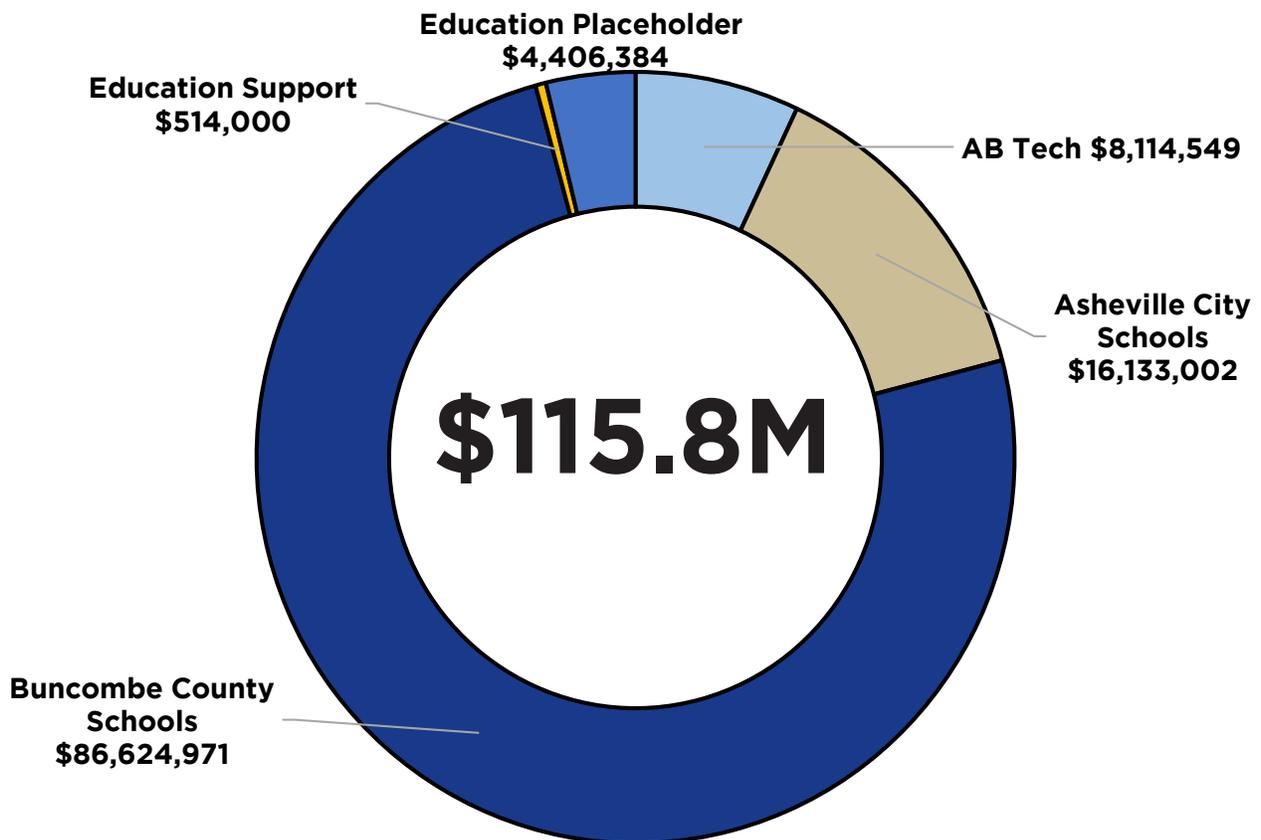
Education

Overview

The County's Education function is comprised of Buncombe County Schools, Asheville City Schools, Education Support, and Asheville-Buncombe Technical Community College. In addition, funds were set aside in anticipation of the state budget contribution for education in the amount of \$4.4M. In total, these contributions total \$115,792,906. However, an interfund transfer to the Early Childhood Education project of \$3.9M makes the total budgeted expenditures for Education \$119,689,662, which is 27.8% of the total General Fund budget. Buncombe County Schools and Asheville City Schools also receive capital funding as mandated through SL 2016-19, ratified on June 21, 2016. Prior to SL 2016-19 one half of Article 39 sales and use tax revenue was allocated to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership in the two school systems. SL 2016-19 removed this distribution method and allocates funding based on prioritization of capital needs, decided by a School Capital Commission.

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

Budget



Function: Education

General Fund Education Appropriation FY2015-2024

Fiscal Year	City Schools	County Schools	A-B Tech	Early Childhood Education	Child Care Centers	Education Support	Education Placeholder	Education Total	Increase (Decrease)
2024	\$16,133,002	\$86,624,971	\$8,114,549	\$3,896,756		\$514,000	\$4,406,384	\$119,689,662	9.58%
2023	\$15,283,953	\$81,880,404	\$7,728,142	\$3,820,349		\$514,000		\$109,226,848	13.27%
2022	\$13,059,877	\$71,854,796	\$7,275,600	\$3,745,440		\$494,000		\$96,429,713	4.18%
2021	\$12,728,957	\$69,712,472	\$7,075,600	\$2,820,589		\$224,000		\$92,561,618	2.19%
2020	\$12,626,196	\$68,052,371	\$6,775,600	\$2,748,589	\$55,350	\$317,500		\$90,575,606	8.80%
2019	\$11,890,592	\$63,642,438	\$6,500,000	\$830,578	\$68,000	\$317,500		\$83,249,108	1.32%
2018	\$11,503,729	\$62,703,805	\$7,800,000	\$156,632				\$82,164,166	11.15%
2017	\$10,329,379	\$57,590,436	\$6,000,000					\$73,919,815	(8.15%)
2016	\$11,061,915	\$63,354,745	\$6,063,999					\$80,480,659	3.61%

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

As outlined in the following table, the combined average daily membership for Asheville City Schools and Buncombe County Schools decreased slightly in 2023.

The asterisk on 2023 represents that data being Month 9 ADM rather than Final ADM, which was unavailable at the time of this document’s creation.

K-12 Average Daily Membership (ADM)

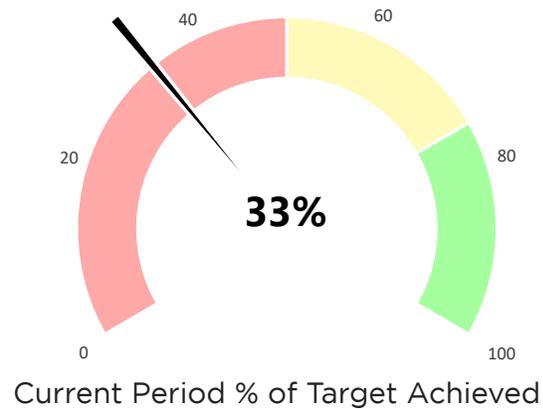
Fiscal Year	Final ADM	Increase (Decrease)
2023*	25,658	(1.05%)
2022	25,929	0.02%
2021	25,924	(6.45%)
2020	27,712	(0.10%)
2019	27,741	(1.44%)
2018	28,147	(1.48%)
2017	28,569	(0.46%)
2016	28,701	(1.22%)
2015	29,056	(1.70%)

Performance Measures

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

Resident Well-Being

Tier 1 Focus Area



Tier 1 Goal

- Eliminate deaths as a result of substance abuse - Current Period % of Target Achieved = 7%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Health & Human Services	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	Number of petitions of children entering custody due to parental substance abuse	50	90

Resident Well-Being

Tier 1 Goal

- Reduce jail population and enhance public safety - Current Period % of Target Achieved = 75%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Justice Services	Increase community safety and accountability for those who do harm	Percentage increase in public safety rate for intensive supervision caseload	85%	88.9%
Justice Services	Increase alternative pathways for people to move through the justice system	Number of diversion opportunities/programs/investments at each point in the criminal justice system	4	4

Tier 1 Goal

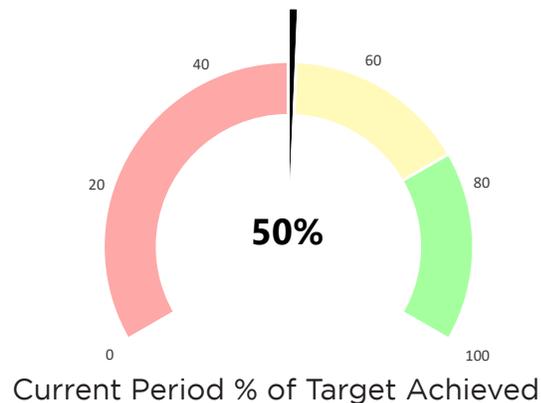
- Expand and maintain cultural and recreational assets - Current Period % of Target Achieved = 43%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Recreation Services	Increase the number of miles of municipal and County greenways across Buncombe County that connect to public destinations and activities.	Number of miles of greenways	15	13.3

Educated and Capable Community

Tier 1 Focus Area



Tier 1 Goal

- Increase kindergarten readiness - Current Period % of Target Achieved = 50%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Libraries	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Number of early childhood education classrooms receiving at least one POP service	124	156

Tier 1 Goal

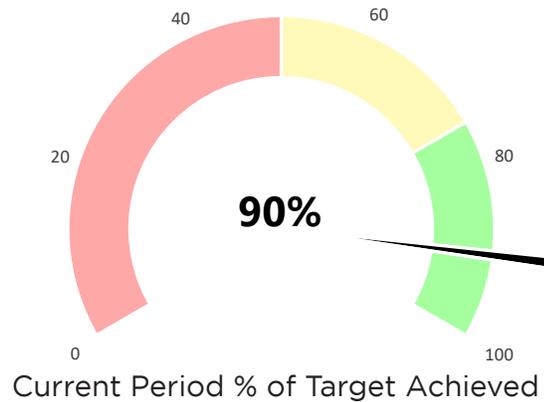
- Improve college and career readiness - Current Period % of Target Achieved = 33%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Elections	Increase high school student participation in the electoral process and expose students to a career in elections	Number of students who enroll in the Student Assistance Program	22	4

Environmental and Energy Stewardship

Tier 1 Focus Area



Tier 1 Goal

- Reduce Greenhouse Gases - Current Period % of Target Achieved = 66%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
General Services & Fleet	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Percentage of County fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	15%	18.68%
Permitting & Inspections	Increase the number of electronic plan reviews	Percentage of electronic (paperless) plan reviews over time	56%	99.90%
Sustainability	Increase renewable energy access and reduce community-wide greenhouse gas emissions	Count of solar installs and weatherizations in the community	50	28

Environmental and Energy Stewardship

Tier 1 Goal

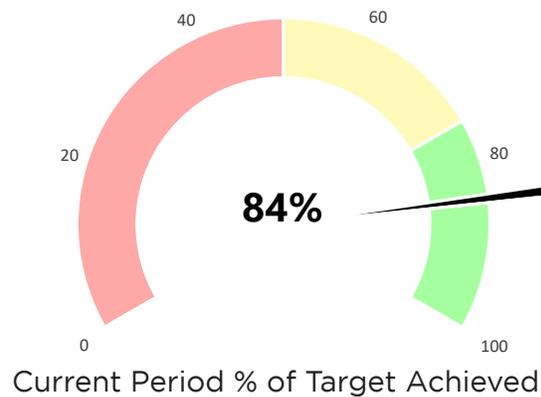
- Preserve farmland and environmentally sensitive tracts - Current Period % of Target Achieved = 100%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Agriculture & Land Resources	Preserve natural resources for future generations	Sum of conservation easement acres initiated	380	682

Vibrant Economy

Tier 1 Focus Area



Tier 1 Goal

- Implement land use strategies that encourage affordable housing near transportation and jobs - Current Period % of Target Achieved = 100%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Planning & Transportation	Work effectively with the community and all applicable stakeholders to promote growth patterns within the County through a robust and effect comprehensive planning process	Number of units generated by the Affordable Housing Services Program and the Community Oriented Development Regulations	280	320

Tier 1 Goal

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

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Economic Development	Increase average wage for Buncombe County incentivized projects	Average wage rate for incentivized projects	\$25	\$26.38
Health & Human Services - Economic Services	Increase median household income for Skills Training and Employment Program graduates	Average wage rate for Skills Training and Employment Program graduates	\$14.25	\$17.20

Vibrant Economy

Tier 1 Goal

- Increase total employment in the region's targeted industries - Current Period % of Target Achieved = 86%

Tier 2 Goals and Performance Measures

Department	Tier 2 Goal	Performance Measure	Target	Actual
Economic Development	Increase small business and "startup" jobs	Number of people employed in small business and startup jobs	670	641
Economic Development	Increase total employment in targeted advanced manufacturing jobs	Number of people employed in advanced manufacturing jobs	11,582	10,352
Economic Development	Increase total employment in targeted professional office and information technology jobs	Number of people employed in professional office and information technology jobs	10,462	10,619

The seal of Watauga County, North Carolina, is a circular emblem. It features a central figure, possibly a Native American, surrounded by the text "WATAUGA COUNTY" at the top and "NORTH CAROLINA" at the bottom. Inside the seal, there is a smaller circle with the text "PEOPLE TO MATCH OUR MOUNTAINS".

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



Transportation Fund

Overview

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

Budget

Transportation	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	170,352	130,683	17,402	17,552
Operating Expenditures	3,383,629	3,358,222	4,695,949	4,652,479
Capital Outlay	70,689	527,464	830,001	1,942,470
TOTAL:	3,624,670	4,016,369	5,543,352	6,612,501
Revenues:				
Intergovernmental	2,693,776	2,669,285	3,722,998	4,793,794
Interfund Transfers	1,380,444	1,716,263	1,707,989	1,669,141
Miscellaneous	26,170	33,999	8,869	57,869
Appropriated Fund Balance			103,496	91,697
TOTAL:	4,100,390	4,419,547	5,543,352	6,612,501

Special Taxing Districts Fund

Overview

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

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

Budget

Special Taxing Districts	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	75,773	79,166	122,539	131,809
Program Support	49,477,122	56,813,068	60,941,605	64,142,537
Contingency			3,000,000	3,000,000
TOTAL:	49,552,895	56,892,234	64,064,144	67,274,346
Revenues:				
Property Tax	37,005,871	41,857,405	45,121,119	48,096,888
Local Option Sales Tax	12,547,024	15,034,829	18,943,025	19,177,458
TOTAL:	49,552,895	56,892,234	64,064,144	67,274,346

911 Operations Fund

Overview

The 911 Operations Fund supports the public safety answering point in Buncombe County. The fund receives revenue from a uniform 911 service charge which is administered by the NC 911 Board. The fund is allocated based on a five-year rolling average of approved expenditures. This funding can only be used for training, hardware, software, and furniture that directly relates to the taking of 911 calls and dispatching of emergency personnel, as approved by the NC 911 Board.

Budget

911 Operations Fund	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	1,005,805	311,645	588,426	660,420
Capital Outlay			700,000	621,465
TOTAL:	1,005,805	311,645	1,288,426	1,281,885
Revenues:				
Intergovernmental	665,753	867,150	660,801	150,988
Interfund Transfers	3,770	231,957		
Investment Earnings	155	-3,205		
Appropriated Fund Balance			627,625	1,130,897
TOTAL:	669,679	1,095,902	1,288,426	1,281,885

Occupancy Tax Fund

Overview

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

The limited effect of COVID-19 on tourism in Buncombe County coupled with the current expectations of high tourism lead to a substantially higher budget for FY22 and FY23. However, we did not see the growth expected and revenues for FY23 look to be coming in closer to FY22 actuals. Therefore, the budget for FY24 was reduced from the high FY23 estimates.

Budget

Occupancy Tax	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	27,242,169	36,924,055	46,000,000	40,000,000
TOTAL:	27,242,169	36,924,055	46,000,000	40,000,000
Revenues:				
Other Taxes	27,242,169	36,924,055	46,000,000	40,000,000
TOTAL:	27,242,169	36,924,055	46,000,000	40,000,000

ROD Automation Fund

Overview

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

Budget

ROD Automation	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	64,906	66,624	353,300	123,425
Debt Service			70,000	
Transfers and Other Financing	23,620	25,345	25,346	26,625
TOTAL:	88,527	91,969	448,646	150,050
Revenues:				
Permits and Fees	189,128	173,521	148,596	150,000
Miscellaneous			300,000	
Investment Earnings	24	-589	50	50
TOTAL:	189,152	172,932	448,646	150,050

Forfeitures Fund

Overview

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

Budget

Forfeitures	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	170,798	131,720	180,000	120,000
Capital Outlay	85,467		50,000	
TOTAL:	256,265	131,720	230,000	120,000
Revenues:				
Miscellaneous	22,758			
Investment Earnings	36	-670		
Forfeitures	39,508	251,366	50,000	120,000
Appropriated Fund Balance			180,000	
TOTAL:	62,301	250,696	230,000	120,000

PDF Woodfin Fund

Overview

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

Budget

PDF Woodfin	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Debt Service	742,800	10,823,552	745,106	788,428
TOTAL:	742,800	10,823,552	745,106	788,428
Revenues:				
Property Tax	379,174	426,027	745,106	788,428
Intergovernmental	285,468	313,278		
Interfund Transfers	78,440	37,744		
Bond Proceeds		10,050,000		
Investment Earnings	0	223		
TOTAL:	743,082	10,827,272	745,106	788,428

School Fines & Forfeitures

Overview

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

Budget

School Fines and Forfeitures	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Program Support	636,621	1,116,720	2,000,000	2,000,000
TOTAL:	636,621	1,116,720	2,000,000	2,000,000
Revenues:				
Miscellaneous	636,621	1,116,720	2,000,000	2,000,000
TOTAL:	636,621	1,116,720	2,000,000	2,000,000

Representative Payee Fund

Overview

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

Budget

Representative Payee	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures		776		
Program Support	356,914	413,820	600,000	500,000
TOTAL:	356,914	414,596	600,000	500,000
Revenues:				
Intergovernmental	407,846	392,546	600,000	500,000
Investment Earnings	71	126		
TOTAL:	407,918	392,671	600,000	500,000

Register of Deeds Trust

Overview

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

Budget

Register of Deeds	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Operating Expenditures	353,574	338,769	400,000	400,000
TOTAL:	353,574	338,769	400,000	400,000
Revenues:				
Permits and Fees	353,574	338,769	400,000	400,000
TOTAL:	353,574	338,769	400,000	400,000

Reappraisal Reserve Fund

Overview

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

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

Budget

Reappraisal Reserve Fund	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	11,206	4,297		
Operating Expenditures	154,878	348,082	531,913	685,000
TOTAL:	166,084	352,378	531,913	685,000
Revenues:				
Interfund Transfers	63,333	237,000	435,000	625,000
Appropriated Fund Balance			96,913	60,000
TOTAL:	63,333	237,000	531,913	685,000

Inmate Commissary Fund

Overview

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

Budget

Inmate Commissary	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	128,867	169,268	154,450	182,996
Operating Expenditures	109,799	182,577	221,748	255,591
Capital Outlay	35,806		49,767	25,000
Contingency			20,000	20,000
TOTAL:	274,472	351,844	445,965	483,587
Revenues:				
Sales and Services	410,783	466,869	360,044	483,587
Interfund Transfers	1,677			
Investment Earnings	77	-1,684		
Appropriated Fund Balance			85,921	
TOTAL:	412,537	465,186	445,965	483,587

Solid Waste Fund

Overview

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

Budget

Solid Waste	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	3,297,810	3,388,558	4,097,530	4,270,131
Operating Expenditures	5,737,470	5,916,043	7,918,469	8,006,916
Capital Outlay	805,141	472,039	270,663	480,000
Debt Service	328,350	331,930	2,897,802	2,897,820
Transfers and Other Financing	55,000	1,395,000	935,000	85,994
TOTAL:	10,223,771	11,503,570	16,119,464	15,740,861
Revenues:				
Intergovernmental			28,280	
Other Taxes	659,427	747,118	615,013	745,000
Permits and Fees	7,118	13,771	6,400	13,700
Sales and Services	10,899,369	10,727,946	10,909,914	11,253,996
Interfund Transfers	58,768			
Miscellaneous	359,326	188,829	95,000	139,345
Investment Earnings	1,846	-36,596		6,000
Appropriated Fund Balance			4,464,857	3,582,820
TOTAL:	11,985,854	11,641,069	16,119,464	15,740,861

Internal Service Fund

Overview

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

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

Budget

Internal Service Fund	FY2021 Actuals	FY2022 Actuals	FY2023 Amended	FY2024 Budget
Expenditures:				
Salaries and Benefits	371,107	295,308	552,744	659,584
Operating Expenditures	35,104,139	39,609,719	39,550,308	40,208,467
Transfers and Other Financing	2,992,000		972,641	2,000,000
TOTAL:	38,467,246	39,905,026	41,075,693	42,868,051
Revenues:				
Sales and Services	38,304,691	40,819,787	37,463,390	39,881,503
Appropriated Fund Balance			3,612,303	2,986,548
TOTAL:	38,304,691	40,819,787	41,075,693	42,868,051

Capital Improvement Plan



Capital Improvements 101

What is a Capital Project or a Capital Plan?

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

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

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

Asset Types and Depreciation

- **Land** - Real property that is used in the operations of Buncombe County and has an indefinite useful life (and is therefore not depreciated).
- **Buildings** - Permanent structures used in the operations of Buncombe County and have a defined useful life.
- **Improvements** - Any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use).
- **Equipment** - A broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold, like generators, medical equipment, etc.
- **Vehicles** - This type is recorded as a capital asset when used in the operations of Buncombe County, like ambulances or Sheriff's vehicles.
- **Intangible Assets** - These may be non-financial in nature, but provide future benefits to Buncombe County. Items such as computer software (purchased or internally generated), land use rights of land not owed by Buncombe County, copyrights, etc.
- **Depreciation** - Buncombe County utilizes straight-line depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000 and has a useful life of 60 months the allocation of depreciation will be \$1,000 per month.

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

How does the Capital Plan affect the budget?

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

Buncombe County’s Fund Balance Policy (See *Policies and Goals* or *Appendix C*) specifies that, upon completion of the audit, excess undesignated fund balance over 20% will be transferred to the Capital Projects Fund. These dollars shall be used for one-time capital expenditures. In FY2023, Buncombe County transferred \$1,803,066 to the Capital Projects Fund. New FY2024 projects that would have resulted in a pay-go transfer from the General Fund will be funded by this transfer as well as by remaining unspent funds from the transfer that occurred in FY2022.

The table below shows the project payment type effect on the FY2024 budget by fund. Unlike FY2023, the County is planning on debt-financing the majority of budgeted vehicle purchases. Debt obligations from previous years do exist and are shown in the *Debt section*.

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

Fund	Pay-As-You-Go (Current Year Funds)	Debt-Financed (Future Payments)
General (Annual Fund)	\$114,524 (Vehicles not on CIP)	\$2,273,251 (Vehicles not on CIP)
Capital Projects (Multi-Year Fund)	\$2,561,117	\$39,091,921
Solid Waste (Annual Fund)	\$480,000	
Solid Waste Capital Projects (Multi-Year Fund)	\$104,162	

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

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

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

Of the projects identified for inclusion in FY2024, the following operating impacts were identified - see table below:

Project Name	Annual Operating Impact
Fire Station Alerting/Paging	\$10,000 in Costs (Maintenance)
35 Woodfin St. Renovation	None (Renovation of Existing Facility)
200 College St. Renovation	None (Renovation of Existing Facility)
Comprehensive Facility Assessment Repair	\$3,000 in Savings (Utilities)
County Courthouse Renovation	\$20,000 in Savings <ul style="list-style-type: none"> • \$10,000 (Utilities) • \$10,000 (Maintenance)
Countywide Paving (including Lake Julian)	None (Repair of Existing Areas)
Detention Center Repair	None (Repair of Existing Equipment)
New Storage Facility	\$364,713 in Costs <ul style="list-style-type: none"> • \$100,000 (Staffing) • \$120,000 (Utilities) • \$144,00 (Maintenance)

The Fire Station Alerting/Paging project is anticipated to result in additional operating costs, as the current system that is being replaced is antiquated and fairly rudimentary, while the new system is more complex. It is estimated to require around \$10,000 in additional costs annually to maintain the new system given the complexity involved.

The County Courthouse Renovation project is anticipated to result in \$20,000 in cost savings, with \$10,000 in savings in utilities and maintenance, respectively. This is primarily driven by the replacement of the Courthouse’s plumbing drainage system, water distribution system, and air handling units in courtrooms, among other significant repairs. These repairs are anticipated to increase efficiency and require less maintenance time than the previous system and equipment.

The Comprehensive Facility Assessment Repair project is anticipated to result in around \$3,000 in utilities cost savings, largely driven by the replacement of HVAC units at the

County’s 200 College St. building, which are anticipated to be more efficient than previous units.

The New Storage Facility is anticipated to result in an annual operating impact of \$100,713 in staffing costs, \$120,000 in utilities costs, and \$144,000 in maintenance costs. These costs are likely to be partially offset by savings from no longer operating the Allport facility, which this facility will replace, both on an annual basis as well as over the long-term as the County realizes efficiencies from operating a newer, more efficient facility.

Two projects are renovations of existing facilities, the 35 Woodfin St. Renovation project and the 200 College St. Renovation project. Both projects are not anticipated to result in additional operating costs since they primarily consist of renovating the existing floors in each of the buildings to be suitable workspaces for County staff and departments who are anticipated to move into each of the facilities.

Two other projects consist of repair of existing equipment and/or assets, the Countywide Paving project and the Detention Center Repair project. Both projects are also not anticipated to result in additional operating costs. The Countywide Paving project consists of repair of deficient asphalt areas around the County while the Detention Center project primarily consists of replacing and installing toilet partitions in the Detention Center. As such, operating costs are anticipated to be minimal.

CIP Process

Date	Activity
August 30 - September 7, 2022	Training for Capital Project Submissions
August 26, 2022	Opening Date for Capital Project Requests
November 4, 2022	Last Day for Departments to Consult with General Services to Build Project Request
November 18, 2022	Last Day for Departments to Submit Capital Project Requests
December 8, 2022	Initial Capital Review Team Meeting for FY2023 Requests
December 12, 2022	Department Presentations of Requests to Capital Review Team
January 9, 2023	Capital Review Team Recommendation Meeting
February 20, 2023	Recommendations Made to County Manager

Scoring Criteria

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

Discussion of FY2024 Process and Selection

Capital Project Requests were submitted in November 2022 with 19 projects requesting a start date in FY2024, five projects requesting to begin in FY2025, five in FY2026, two in FY2027, and four in FY2028. The Capital Review Team recommended eight projects based on the scoring criteria to the County Manager for inclusion in the FY2024 budget:

Department	Project
Emergency Services	<ul style="list-style-type: none">• Fire Station Alerting/Paging
General Services	<ul style="list-style-type: none">• 35 Woodfin St. Renovation• 200 College St. Renovation• Comprehensive Facility Assessment Repair• County Courthouse Renovation• Countywide Paving (including Lake Julian)• Detention Center Repair• New Storage Facility

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

On the next five pages are the General Fund CIP, shown by both total project cost and by estimated debt service, as well as the IT Project Plan, and Solid Waste CIP.



FY2024-2028 Capital Improvement Plan - Total Project Cost

Department/Project	FY24 Adopted	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Future FY Planned	Funding Source
911 Operations							
164 Erwin Hills Rd. Renovation & Repair			\$17,344,991				TBD
Elections							
Voting System Replacement		\$1,079,000					TBD
Emergency Services							
Fire Station Alerting/Paging	\$2,000,000						Debt Finance
EMS Local Base		\$8,804,840					TBD
Emergency Operations Center			\$54,623,670				TBD
EMS Regional Base 1			\$16,525,253				TBD
EMS Regional Base 2				\$17,333,708			TBD
EMS Regional Base 3					\$18,638,611		TBD
General Services							
35 Woodfin St. Renovation for Forward Facing Facility	\$8,250,000						Debt Finance
200 College St. Renovation	\$2,500,000						Debt Finance
Comprehensive Facility Assessment Renovation & Repair	\$1,235,625	\$155,420	\$1,241,766	\$1,290,198	\$140,741	\$132,723,482	Pay-Go
County Courthouse Renovation & Repair	\$15,096,571						Debt Finance
Countywide Paving (includes Lake Julian Park)	\$3,033,350						Debt Finance
Detention Center Facility Assessment Renovation & Repair	\$1,325,492				\$3,053,707	\$12,163,153	Pay-Go
New Storage Facility	\$4,212,000	\$43,290,000					Debt Finance
Community Center Assessment Repair		\$671,000	\$111,500	\$575,368	\$7,000,000		TBD
Library Facility Assessment Renovation & Repair		\$574,211	\$655,031	\$827,365	\$3,309,171	\$84,402,260	TBD
205 College St. Renovation & Repair		\$3,022,036					TBD
West Asheville County Multi-Functional Building		\$49,096,900					TBD
50 Apac Dr. New Facility				\$2,018,973			TBD
49 Mt. Carmel Rd. New Facility					\$14,592,359		Debt Finance
Governing Body							
I-26 Infrastructure Project - Multimodal Design Elements						\$1,000,000	TBD
Health and Human Services							
Active Aging Center of Buncombe County						\$10,000,000	TBD
Information Technology							
Public Safety Interoperability Information Systems Replacement		\$5,000,000					TBD
Recreation Services							
Owen Park Pickleball Courts & Basketball		\$152,300					TBD
Greenways Master Plan		\$100,000					Pay-Go
Buncombe County Sports Park Playground			\$360,000				TBD
Sustainability							
Solar on Schools and Public Buildings	\$4,000,000	\$4,000,000					Debt Finance
Solar Panel Installation Placeholder			\$400,000	\$400,000	\$400,000		TBD
Capital Projects Fund TOTAL	\$41,653,038	\$115,945,707	\$91,262,211	\$22,445,612	\$47,134,589	\$240,288,895	

Note: Costs represented above are total project costs and do not represent the timing of when actual expenditures are anticipated to occur. Estimated debt service costs for funding the projects above are detailed on the next page.

FY2024-2028 Capital Improvement Plan – Estimated Debt Service

Department & Project	Total Project Cost	FY24	FY25	FY26	FY27	FY28	Pay-Go/Debt
911 Operations							
FY26 164 Erwin Hills Rd. Renovation & Repair	\$17,344,991				\$1,994,674	\$1,691,137	Debt
Elections							
FY26 Voting System Replacement	\$1,079,000		\$1,079,000				TBD
Emergency Services							
FY24 Fire Station Alerting/Paging	\$2,000,000		\$230,000	\$195,000	\$190,000	\$185,000	Debt
FY25 EMS Local Base	\$8,804,840			\$1,012,557	\$858,472	\$836,460	Debt
FY26 Emergency Operations Center	\$54,623,670				\$6,281,722	\$5,325,808	Debt
FY26 EMS Regional Base 1	\$16,525,253				\$1,900,404	\$1,611,212	Debt
FY27 EMS Regional Base 2	\$17,333,708					\$1,993,376	Debt
FY28 EMS Regional Base 3	\$18,638,611						Debt
General Services							
Comprehensive Facility Assessment Projects							
FY24 35 Woodfin St. Renovation	\$8,250,000		\$948,750	\$804,375	\$783,750	\$763,125	Debt
FY24 Renovation & Repair	\$1,235,625	\$1,235,625					Pay-Go
FY24 County Courthouse Renovation & Repair	\$15,096,571		\$1,736,106	\$1,471,916	\$1,434,174	\$1,396,433	Debt
FY24 200 College St. Renovation	\$2,500,000		\$287,500	\$243,750	\$237,500	\$231,250	Debt
FY25 Renovation & Repair	\$155,420		\$155,420				TBD
FY25 205 College St. Renovation & Repair	\$3,022,036			\$347,534	\$294,649	\$287,093	Debt
FY26 Renovation & Repair	\$1,241,766			\$1,241,766			TBD
FY27 Renovation & Repair	\$1,290,198				\$1,290,198		TBD
FY27 50 Apac Dr. New Facility	\$2,018,973					\$232,182	Debt
FY28 Renovation & Repair	\$140,741					\$140,741	TBD
FY28 49 Mt. Carmel Rd. New Facility	\$14,592,359						Debt
Future Renovation & Repair	\$132,723,482						TBD
Library Facility Assessment Projects							
FY25 Library Renovation & Repair	\$574,211		\$574,211				TBD
FY26 Library Renovation & Repair	\$655,031			\$655,031			TBD
FY27 Library Renovation & Repair	\$827,365				\$827,365		TBD
FY28 Library Renovation & Repair	\$3,309,171						Debt
Future Library Renovation & Repair	\$84,402,260						TBD
Other Projects							
FY24 Countywide Paving (includes Lake Julian Park)	\$3,033,350		\$348,835	\$295,752	\$288,168	\$280,585	Debt
FY24 New Storage Facility - Design	\$4,212,000		\$484,380	\$410,670	\$400,140	\$389,610	Debt
FY25 New Storage Facility - Construction	\$43,290,000			\$4,978,350	\$4,220,775	\$4,112,550	Debt
FY25 West Asheville County Multi-Functional Building	\$49,096,900			\$5,646,144	\$4,786,948	\$4,664,206	Debt

FY2024-2028 Capital Improvement Plan – Estimated Debt Service

Department & Project	Total Project Cost	FY24	FY25	FY26	FY27	FY28	Pay-Go/Debt
Governing Body							
Future Consideration: I-26 Infrastructure Project - Multimodal Design Elemer	\$1,000,000						TBD
Health and Human Services							
Future Active Aging Center of Buncombe County	\$10,000,000						TBD
Information Technology							
FY25 Public Safety Interoperability Systems Replacement	\$5,000,000			\$575,000	\$487,500	\$475,000	Debt
Recreation Services							
FY25 Greenways Master Plan	\$100,000		\$100,000				TBD
FY25 Owen Park Pickleball Courts & Basketball	\$152,300			\$152,300			TBD
FY26 Buncombe County Sports Park Playground	\$360,000				\$360,000		TBD
Sheriff's Office							
FY24 Detention Center Facility Assessment Renovation & Repair	\$1,325,492	\$1,325,492					Pay-Go
FY28 Detention Center Facility Assessment Renovation & Repair	\$3,053,707						Debt
Future Detention Center Facility Assessment Renovation & Repair	\$12,163,153						Debt
Sustainability							
FY24 Solar on Schools and Public Buildings (Solar Projects Phase 4)	\$4,000,000		\$460,000	\$390,000	\$380,000	\$370,000	Debt
FY25 Solar on Schools and Public Buildings (Solar Projects Phase 5)	\$4,000,000			\$460,000	\$390,000	\$380,000	Debt
FY26 Solar Installation Placeholder	\$400,000			\$400,000			TBD
FY27 Solar Installation Placeholder	\$400,000				\$400,000		TBD
FY28 Solar Installation Placeholder	\$400,000					\$400,000	TBD
Existing Debt Service							
Existing Debt Service Obligations		\$20,482,477	\$19,697,513	\$18,324,472	\$17,801,372	\$17,116,705	Debt
Total	\$533,027,193	\$23,043,594	\$26,101,715	\$37,604,615	\$43,613,137	\$41,191,335	
Debt Service		\$20,482,477	\$24,193,084	\$35,155,518	\$42,730,248	\$42,341,731	
Pay-Go		\$2,561,117	\$0	\$0	\$0	\$0	
TBD		\$0	\$1,908,631	\$2,449,097	\$2,877,563	\$540,741	
New Project Costs by Department							
911 Operations	\$17,344,991				\$1,994,674	\$1,691,137	
Elections	\$1,079,000		\$1,079,000				
Emergency Services	\$117,926,082		\$230,000	\$1,207,557	\$9,230,598	\$9,951,856	
General Services	\$371,667,459	\$1,235,625	\$4,535,202	\$16,095,287	\$14,563,667	\$12,497,775	
Governing Body	\$1,000,000						
Health and Human Services	\$10,000,000						
Information Technology	\$5,000,000			\$575,000	\$487,500	\$475,000	
Recreation Services	\$612,300		\$100,000	\$152,300	\$360,000		
Sheriff's Office	\$16,542,352	\$1,325,492					
Sustainability	\$9,200,000		\$460,000	\$1,250,000	\$1,170,000	\$1,150,000	
Total		\$2,561,117	\$6,404,202	\$19,280,144	\$27,806,439	\$25,765,767	

Information Technology Projects (General Fund)

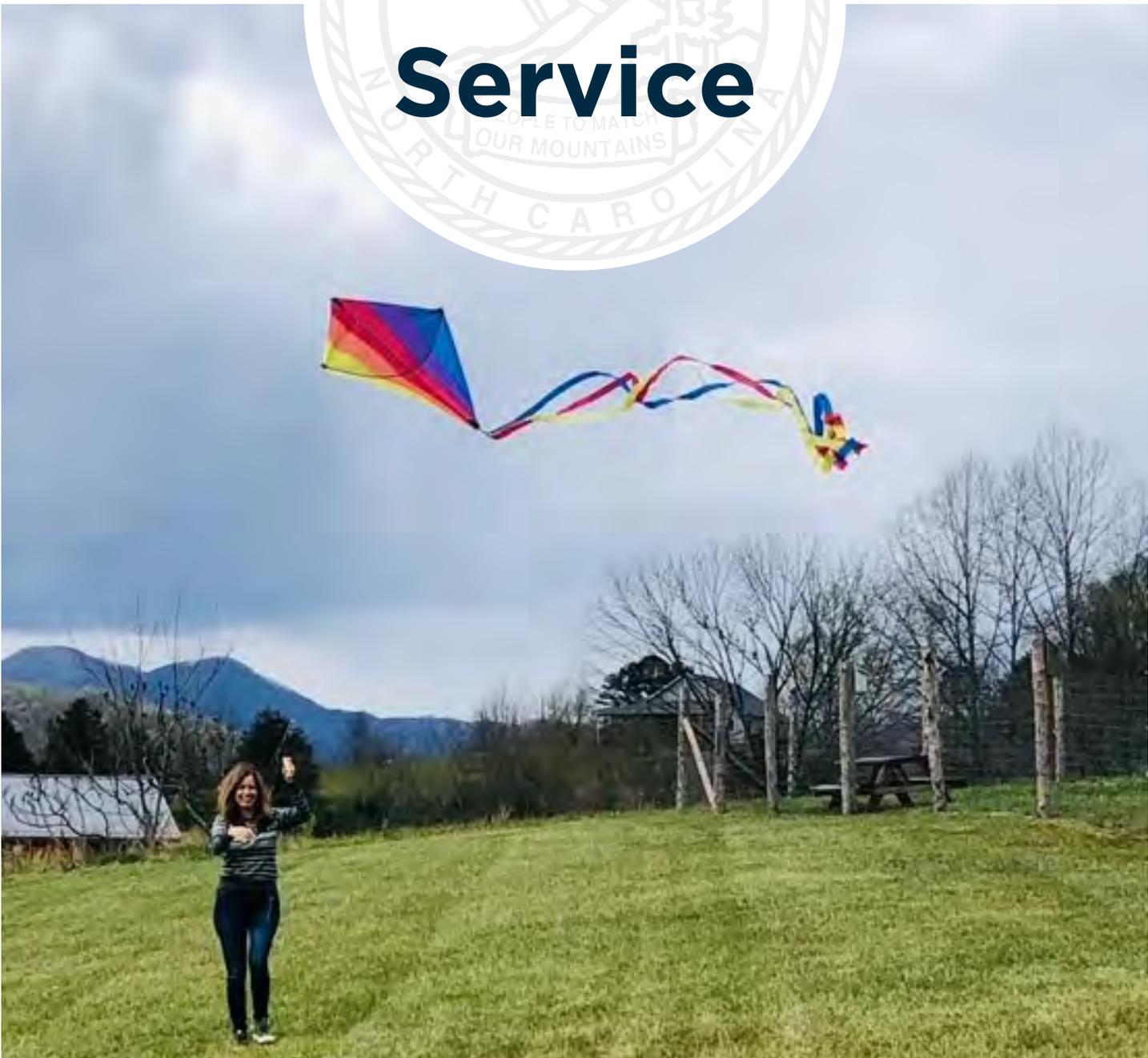
Department/Project	FY24	Funding Source
Community and Public Engagement		
CMS Web/Intranet Migration Assessment	\$25,000	General Fund
Governing Body		
Board & Agenda Management	\$45,000	General Fund
Emergency Services		
EMS Realtime Tracking	\$90,000	General Fund
Web EOC Software	\$90,000	General Fund
Strategic Partnerships		
Grant Management Software	\$55,000	General Fund
Information Technology		
IT Project Management Tools	\$60,000	General Fund
Legal and Risk		
Risk Management Software	\$116,000	General Fund
Health and Human Services		
Well & Septic Digitization	\$56,750	General Fund
ITGC Projects Total	\$537,750	

Solid Waste Enterprise Fund Five Year Capital Improvement Plan

Project Name	Category	FY24	FY25	FY26	FY27	FY28	Future FY	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	\$2,817,820	\$2,817,357	\$2,817,814	\$2,817,103	\$2,817,194		Debt
FY24 850L John Deere Dozer (Landfill)	Equipment	\$480,000						Pay-Go
FY24 Landfill Incoming Vehicle Scale Replacement	Equipment	\$104,162						Pay-Go
FY25 Transfer Station Expansion	Planning/Engineering/Design		\$300,000					Pay-Go
FY25 Landfill Gas Collection System Expansion/Improvement	Construction		\$1,200,000					TBD
Transfer Truck	Equipment		\$180,000					TBD
New Walking Floor Trailers - Replacement Process	Equipment		\$200,000		\$200,000	\$200,000		Pay-Go
Landfill Gas to Energy Engine Longblock Rebuild	Equipment		\$120,000	\$116,000	\$112,000	\$108,000	\$104,000	Debt
Tipping Floor Repairs	Equipment			\$125,000				Pay-Go
Outbound Scale Replacement	Equipment			\$104,000				Pay-Go
2020 Mack GR64FR	Equipment			\$180,000				Pay-Go
Paving Overlay	Planning/Engineering/Design					\$250,000		Pay-Go
2021 Freightliner 122SD	Equipment					\$180,000		Pay-Go
Solid Waste Capital Projects TOTAL		\$3,401,982	\$4,817,357	\$3,342,814	\$3,129,103	\$3,555,194	\$104,000	



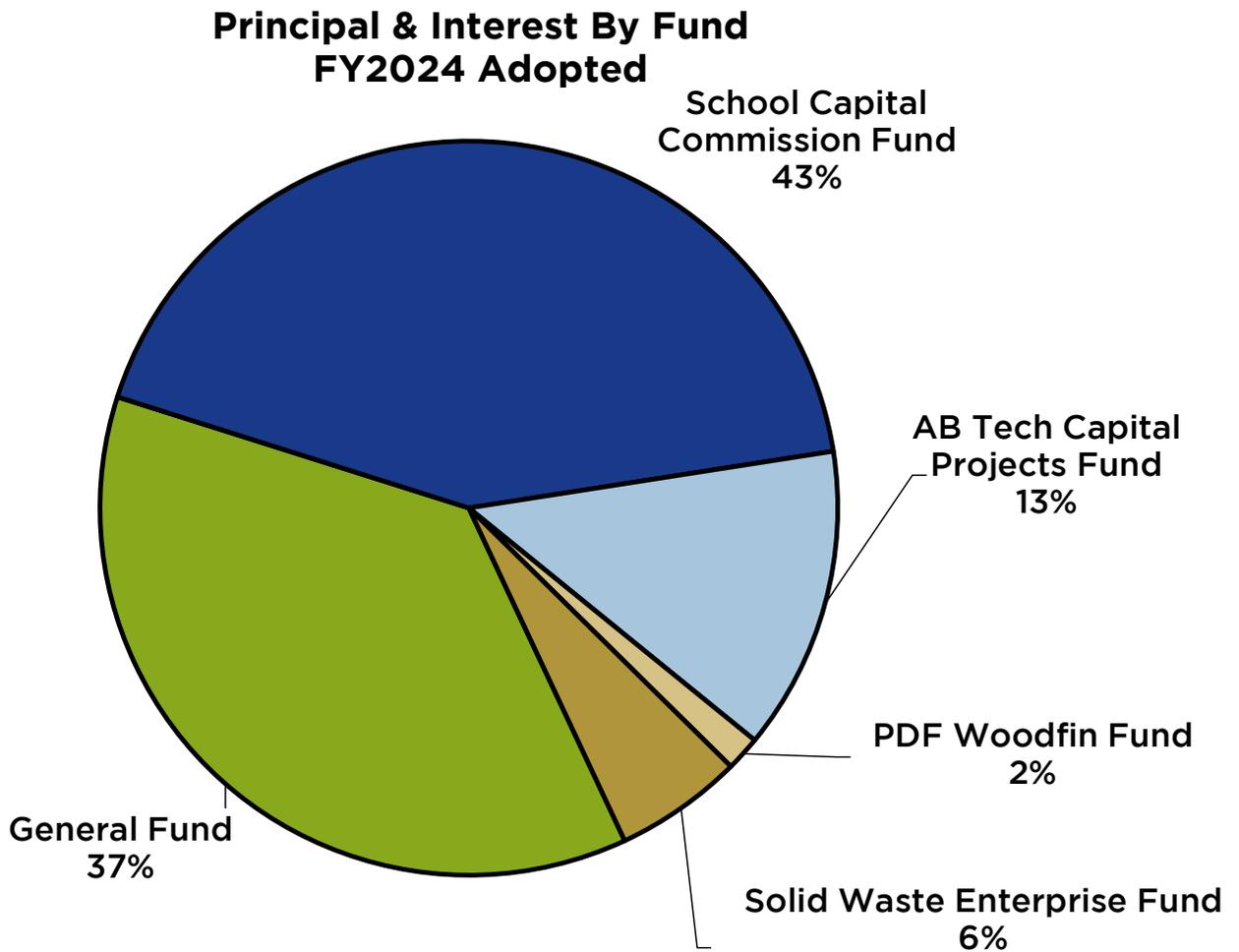
Debt Service



Debt Service Overview

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

The following schedules detail FY2024 debt service requirements by fund as well as anticipated General Fund debt service resulting from the Capital Improvement Plan (CIP).



Debt Service Schedule By Fund FY2024

Fund Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2023	FY 2024 Debt Service Requirement		
				Principal	Interest	Total
General Fund						
LOBS 2014A	Installment	4,987,641	\$ 110,000	\$ 110,000	\$ 5,500	\$ 115,500
LOBS 2014B	Installment	28,725,000	18,180,000	1,330,000	833,225	\$ 2,163,225
CTS 2014	Revolving Loan	1,929,797	1,218,819	101,568	-	\$ 101,568
LOBS 2015	Installment	71,692,439	40,131,508	4,128,915	1,982,744	\$ 6,111,659
2019 Financing	Installment	1,675,000	689,000	341,000	13,668	\$ 354,668
LOBS 2020A	Installment	34,815,594	25,418,838	3,020,552	1,088,265	\$ 4,108,817
LOBS 2020B	Installment	26,119,845	24,831,406	3,661,406	539,345	\$ 4,200,751
LOBS 2020C	Installment	10,096,000	8,652,000	721,000	172,175	\$ 893,175
LOBS 2022A	Installment	8,794,000	8,207,000	587,000	240,466	\$ 827,466
LOBS 2022B	Installment	1,153,000	1,146,000	6,000	42,516	\$ 48,516
Total General Fund (Adopted)		\$ 189,988,316	\$ 128,584,571	\$ 14,007,441	\$ 4,917,904	\$ 18,925,345
School Capital Commission Fund						
GO 2012	General Obligation	31,432,928	6,963,602	2,321,201	98,651	\$ 2,419,852
LOBS 2010C	Installment	3,800,000	445,000	260,000	237,150	\$ 497,150
LOBS 2014A	Installment	69,617,359	3,055,000	3,055,000	152,750	\$ 3,207,750
LOBS 2015	Installment	48,595,894	30,107,593	3,391,689	1,491,519	\$ 4,883,208
LOBS 2018	Installment	54,730,000	41,055,000	2,735,000	1,836,113	\$ 4,571,113
LOBS 2020A	Installment	19,525,000	16,585,000	975,000	681,200	\$ 1,656,200
LOBS 2022A	Installment	35,167,000	32,822,000	2,345,000	961,684	\$ 3,306,684
LOBS 2022B	Installment	31,960,000	31,784,000	172,000	1,179,186	\$ 1,351,186
Total School Capital Commission Fund (Adopted)		\$ 294,828,182	\$ 162,817,196	\$ 15,254,890	\$ 6,638,252	\$ 21,893,142
AB Tech Capital Projects Fund						
GO 2012	General Obligation	\$ 1,067,073	\$ 236,398	\$ 78,799	\$ 3,349	\$ 82,148
LOBS 2014A	Installment	65,700,000	3,385,000	3,385,000	169,250	\$ 3,554,250
LOBS 2015	Installment	6,346,667	3,725,899	319,396	183,987	\$ 503,383
LOBS 2020A	Installment	2,154,406	1,501,162	219,448	65,885	\$ 285,333
LOBS 2020B	Installment	6,115,155	5,813,594	728,594	126,840	\$ 855,434
LOBS 2022B	Installment	37,707,000	37,506,000	197,000	1,391,472	\$ 1,588,472
Total AB Tech Capital Projects Fund (Adopted)		\$ 119,090,300	\$ 52,168,052	\$ 4,928,238	\$ 1,940,783	\$ 6,869,020
PDF Woodfin Downtown Fund						
LOBS 2014A	Installment	\$ 11,285,000	\$ 370,000	\$ 370,000	\$ 18,500	\$ 388,500
LOBS 2022B	Installment	\$ 10,050,000	10,025,000	23,000	371,928	\$ 394,928
Total PDF Woodfin Downtown Fund (Adopted)		\$ 21,335,000	\$ 10,395,000	\$ 393,000	\$ 390,428	\$ 783,428
Solid Waste Enterprise Fund						
ARRA 2012	Installment	\$ 1,500,000	\$ 600,000	\$ 75,000	-	\$ 75,000
LOBS 2022A	Installment	15,324,000	12,929,000	2,439,000	378,820	\$ 2,817,820
Total Solid Waste Enterprise Fund (Adopted)		\$ 16,824,000	\$ 13,529,000	\$ 2,514,000	\$ 378,820	\$ 2,892,820
TOTAL DEBT SERVICE (Adopted)		\$ 642,065,798	\$ 367,493,819	\$ 37,097,568	\$ 14,266,187	\$ 51,363,755

**Buncombe County
General Fund Debt Service Projections
FY 2024 - 2028**

	FY2024	FY2025	FY2026	FY2027	FY2028
Current Debt Service:					
Principal	\$14,114,173	\$13,332,382	\$12,318,015	\$12,326,024	\$12,144,702
Interest	\$5,824,404	\$4,405,831	\$3,985,207	\$3,506,598	\$3,055,753
Charges	\$567,100	\$23,100	\$23,100	\$23,100	\$23,100
Total Budgeted Debt Service	\$20,505,677	\$17,761,313	\$16,326,322	\$15,855,722	\$15,223,555
GO Bonds Projects:					
Open Space	\$ -	\$575,000	\$487,500	\$475,000	\$462,500
Affordable Housing	\$ -	\$1,840,000	\$1,560,000	\$1,520,000	\$1,480,000
Capital Improvement Projects (CIP):					
FY2023 Approved Projects	Budgeted	\$1,986,000	\$1,877,850	\$2,219,700	\$2,161,550
FY23 EMS East Base Construction	Budgeted	\$660,000	\$643,500	\$627,000	\$610,500
FY23 West Asheville EMS Base Design	Budgeted	\$65,000	\$63,375	\$61,750	\$60,125
FY23 Renovation & Repair	Budgeted	\$401,000	\$390,975	\$380,950	\$370,925
FY23 Solar on Schools and Public Buildings	Budgeted	\$860,000	\$780,000	\$1,150,000	\$1,120,000
FY2024 Adopted Projects	\$ -	\$4,035,571	\$3,421,462	\$3,333,732	\$3,246,003
FY24 Fire Station Alerting/Paging	\$ -	\$230,000	\$195,000	\$190,000	\$185,000
FY24 35 Woodfin St. Renovation	\$ -	\$948,750	\$804,375	\$783,750	\$763,125
FY24 County Courthouse Renovation & Repair	\$ -	\$1,736,106	\$1,471,916	\$1,434,174	\$1,396,433
FY24 200 College St. Renovation	\$ -	\$287,500	\$243,750	\$237,500	\$231,250
FY24 Countywide Paving (incl. Lake Julian Park)	\$ -	\$348,835	\$295,752	\$288,168	\$280,585
FY24 New Storage Facility - Design	\$ -	\$484,380	\$410,670	\$400,140	\$389,610
Future Year Potential Projects	\$ -	\$ -	\$12,559,584	\$20,825,143	\$21,229,024
FY25 EMS Local Base	\$ -	\$ -	\$1,012,557	\$858,472	\$836,460
FY25 205 College St. Renovation & Repair	\$ -	\$ -	\$347,534	\$294,649	\$287,093
FY25 New Storage Facility - Construction	\$ -	\$ -	\$4,978,350	\$4,220,775	\$4,112,550
FY25 West Asheville County Multi-Functional Building	\$ -	\$ -	\$5,646,144	\$4,786,948	\$4,664,206
FY25 PSIP Replacement	\$ -	\$ -	\$575,000	\$487,500	\$475,000
FY26 Emergency Operations Center	\$ -	\$ -	\$ -	\$6,281,722	\$5,325,808
FY26 EMS Regional Base 1	\$ -	\$ -	\$ -	\$1,900,404	\$1,611,212
FY26 164 Erwin Hills Renovation	\$ -	\$ -	\$ -	\$1,994,674	\$1,691,137
FY27 EMS Regional Base 2	\$ -	\$ -	\$ -	\$ -	\$1,993,376
FY27 50 Apac Dr. New Facility	\$ -	\$ -	\$ -	\$ -	\$232,182
Total Debt Service with CIP & GO Bonds	\$20,505,677	\$26,197,884	\$36,232,718	\$44,229,298	\$43,802,631
Debt Service Adjustments:					
GE Rental Income	(\$1,078,061)	(\$1,078,061)	(\$1,078,061)	(\$1,078,061)	(\$1,078,061)
HS Drawdown for Campus Expansion	(\$662,927)	(\$662,927)	(\$662,927)	(\$662,927)	(\$662,927)
Total Debt Service Adjustments	(\$1,740,988)	(\$1,740,988)	(\$1,740,988)	(\$1,740,988)	(\$1,740,988)
Adjusted Debt Service (Net Debt) with CIP	\$18,764,689	\$24,456,896	\$34,491,730	\$42,488,310	\$42,061,643

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

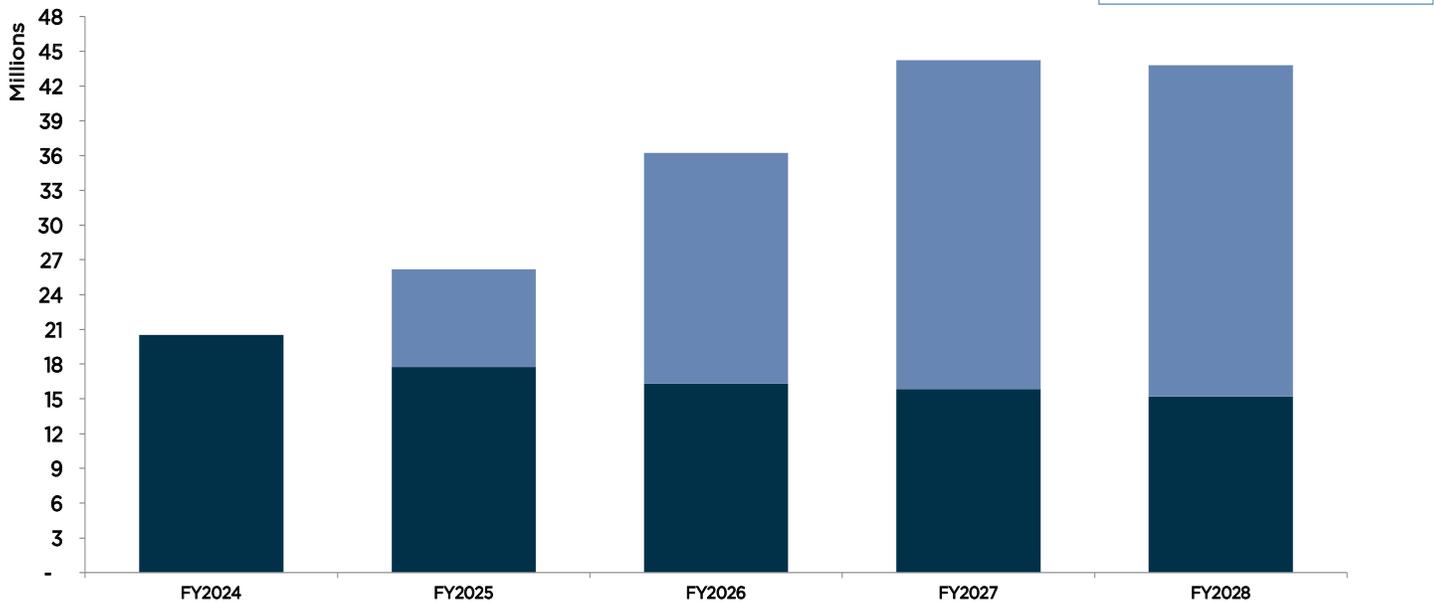
GE Rental Income - Rental payments received from General Electric (GE); used to offset debt service issued for GE Economic Development. *subject to 2% escalation at periodic increments

HS Drawdown for Campus Expansion - the expected federal reimbursement for the Human Services campus expansion project (LOBS 2015 debt issuance) to be received over thirty years per federal guidelines.

Some projects may not be committed to debt financing.

Also, see *CIP section* for information.

General Fund Debt Service



Debt Policy

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

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

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

Bond Ratings

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

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

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

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

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

Buncombe County, North Carolina
LEGAL DEBT MARGIN
June 30, 2023 (Unaudited)

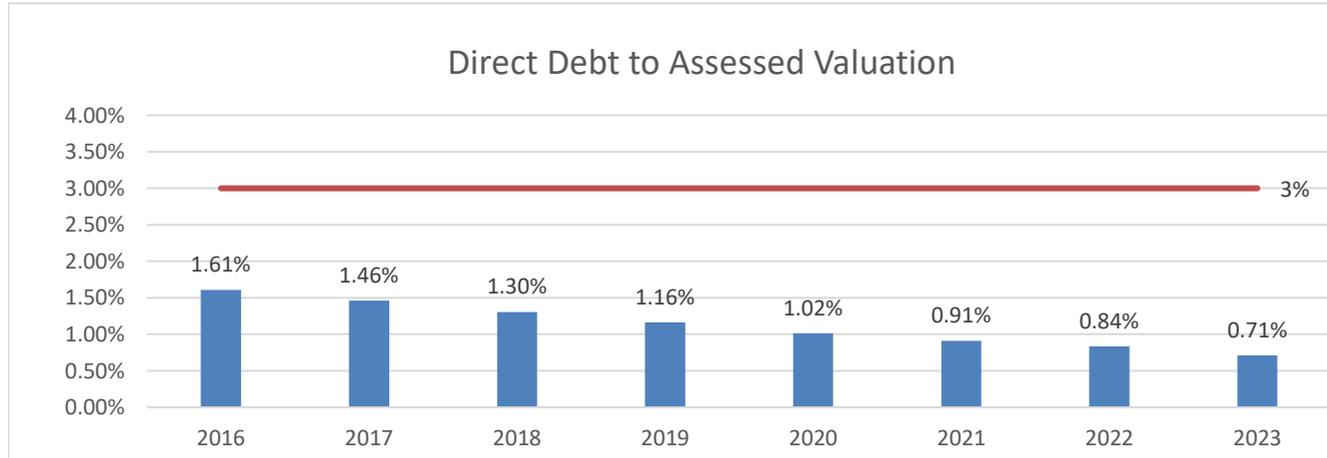
Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 49,897,714,778</u>
Debt limit- Eight Percent (8%) of assessed value	<u>3,991,817,182</u>
Gross debt:	
Total general obligation debt	7,200,000
Installment Purchase Agreements	360,293,819
Less: Debt incurred for water purposes	<u>1,218,819</u>
Total amount of debt applicable to debt limit (net debt)	<u>366,275,000</u>
Legal debt margin	<u>\$ 3,625,542,182</u>
Percentage of total debt outstanding to legal debt limit	9.18%

Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 49,897,714,778</u>
Direct Debt limit- Three Percent (3%) of assessed value	<u>1,496,931,443</u>
Gross debt:	
Total general obligation debt	7,200,000
Installment Purchase Agreements	360,293,819
Less: Business-type debt	<u>13,528,998</u>
Total amount of debt applicable to debt limit (net debt)	<u>353,964,821</u>
Legal debt margin	<u>\$ 1,142,966,622</u>
Percentage of bonded debt outstanding to legal debt limit	<u>23.65%</u>

**DEBT POLICY RATIOS
JUNE 30, 2023 (Unaudited)**

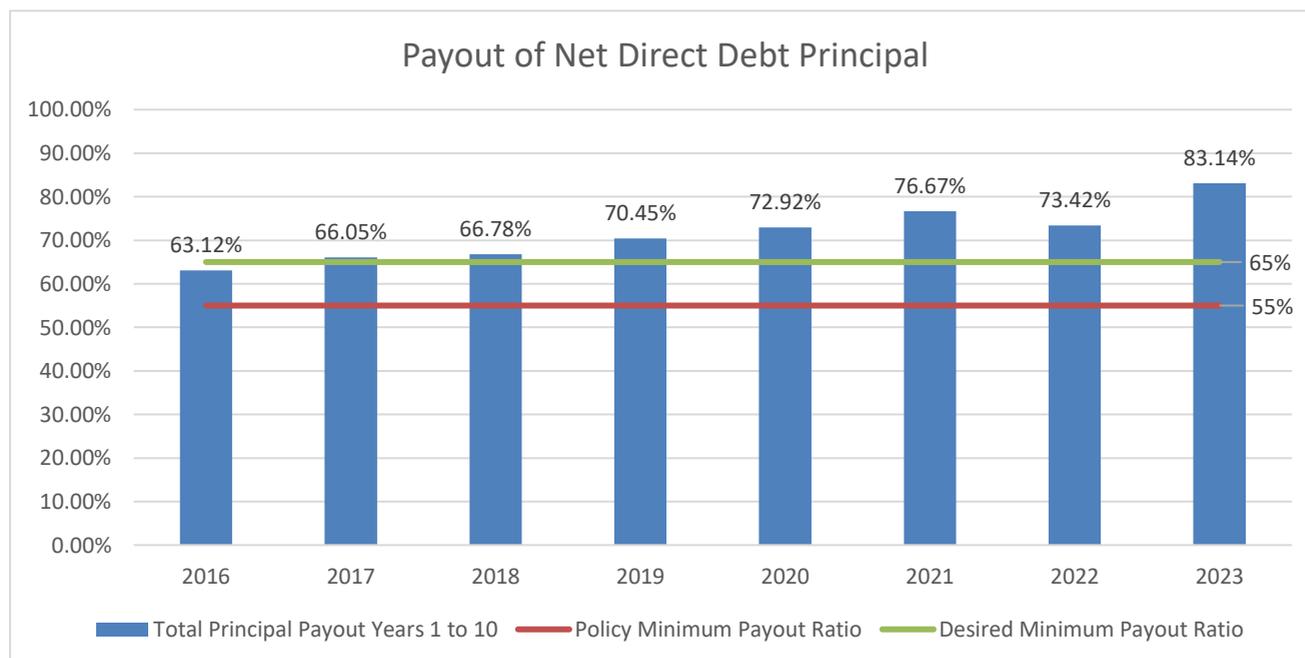
At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Assessed Valuation	Total Direct Debt to Assessed Valuation	Maximum Per Policy
2016	\$ 27,248,000	\$ 447,545,000	\$ 474,793,000	\$ 29,544,516,000	1.61%	3%
2017	24,373,000	420,856,000	445,229,000	30,417,045,000	1.46%	3%
2018	21,498,000	450,948,000	472,446,000	36,264,613,000	1.30%	3%
2019	18,623,000	418,250,370	436,873,370	37,528,113,413	1.16%	3%
2020	15,750,000	383,564,816	399,314,816	39,338,386,605	1.02%	3%
2021	12,877,000	362,553,956	375,430,956	41,314,696,864	0.91%	3%
2022	10,004,000	394,812,188	404,816,188	48,420,644,688	0.84%	3%
2023	7,200,000	346,764,821	353,964,821	49,897,714,778	0.71%	3%

Unaudited



At June 30	Total Principal Payout Years 1 to 10	Total Principal Outstanding	Total Principal Payout Years 1 to 10	Policy Minimum Payout Ratio	Desired Minimum Payout Ratio
2016	272,349,450	474,793,000	63.12%	55%	65%
2017	268,672,975	445,229,000	66.05%	55%	65%
2018	288,653,975	472,446,000	66.78%	55%	65%
2019	281,459,975	436,873,370	70.45%	55%	65%
2020	290,621,976	399,314,816	72.92%	55%	65%
2021	286,040,681	375,430,956	76.67%	55%	65%
2022	297,220,683	404,816,188	73.42%	55%	65%
2023	294,269,685	353,964,821	83.14%	55%	65%

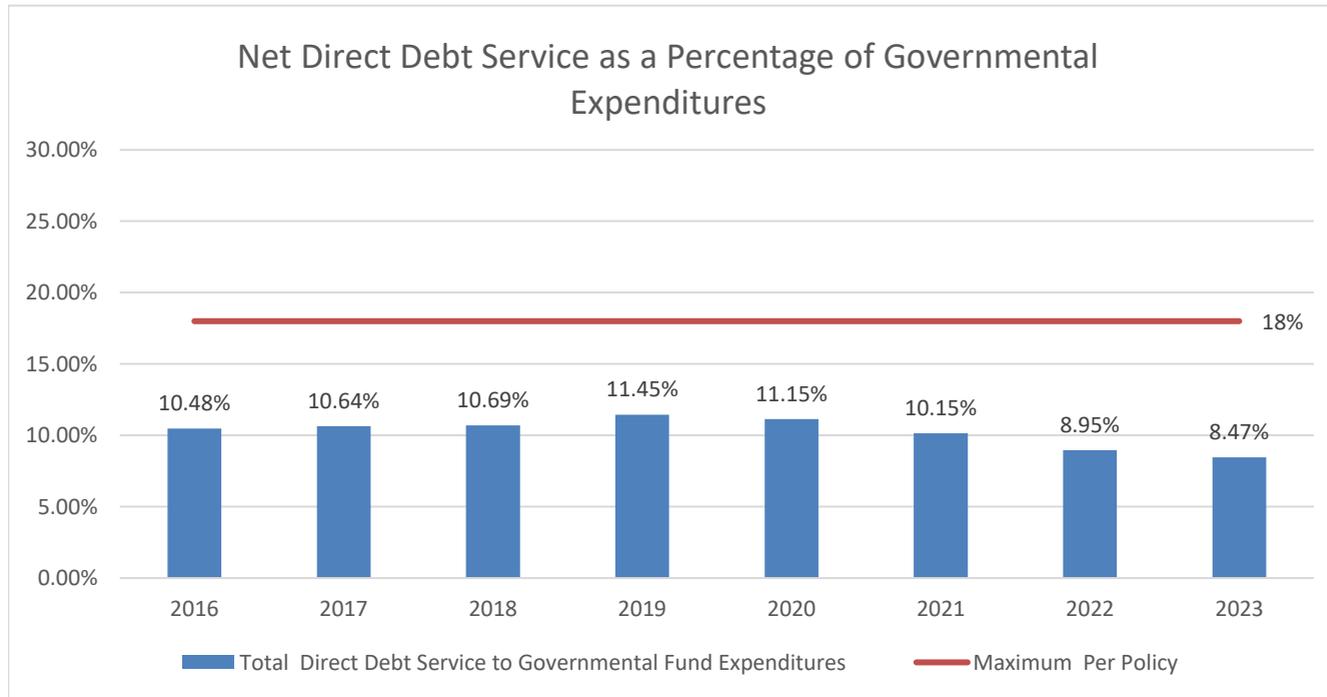
Unaudited



**DEBT POLICY RATIOS
JUNE 30, 2023**

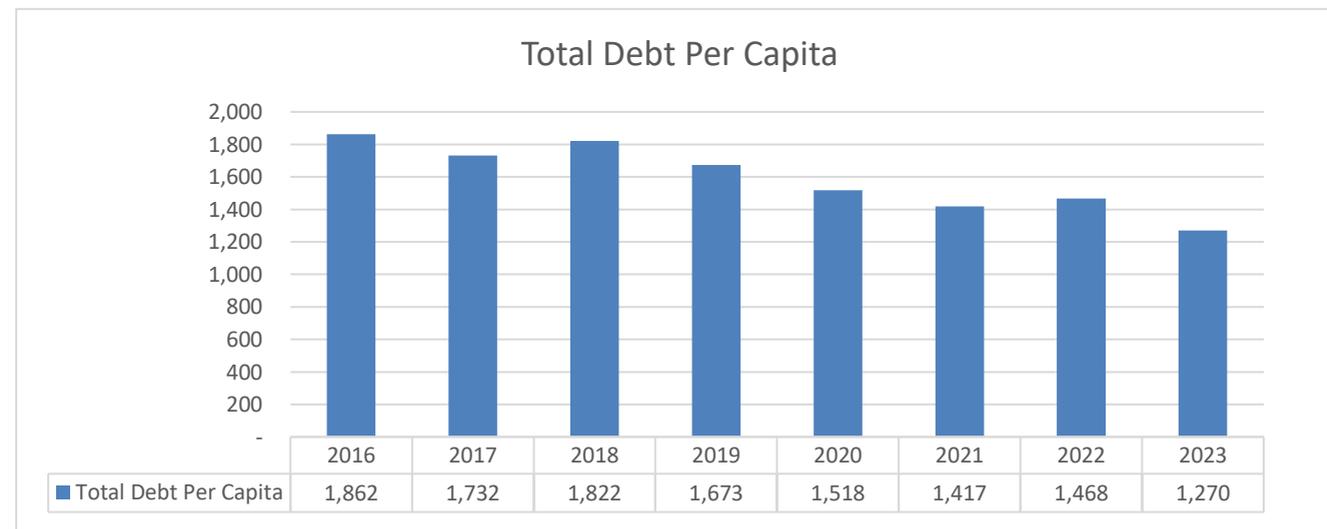
At June 30	Total Direct Debt Service	Total Governmental Fund Expenditures	Total Direct Debt Service to Governmental Fund Expenditures	Maximum Per Policy
2016	47,887,158	\$ 456,937,533	10.48%	18%
2017	46,476,235	436,617,461	10.64%	18%
2018	48,946,914	457,970,994	10.69%	18%
2019	52,835,452	461,312,527	11.45%	18%
2020	51,010,570	457,590,411	11.15%	18%
2021	51,072,215	503,063,113	10.15%	18%
2022	49,794,093	556,548,761	8.95%	18%
2023	49,946,988	589,941,687	8.47%	18%

Unaudited

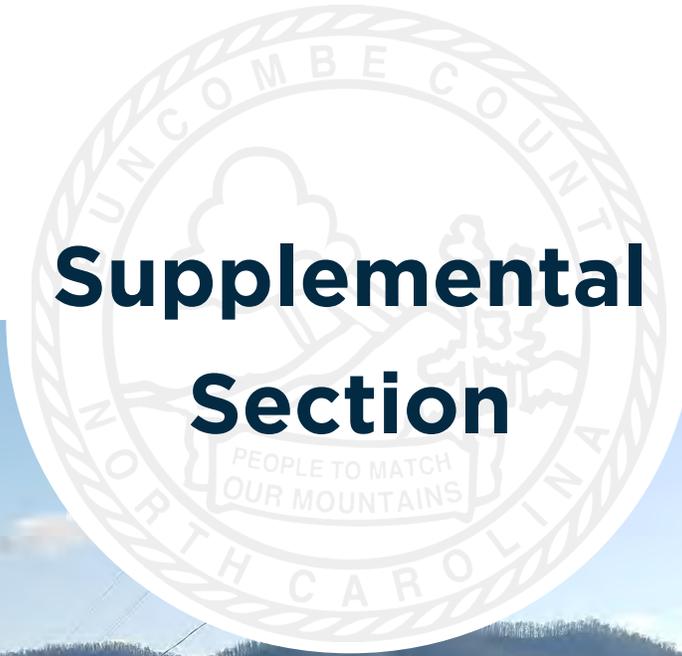


At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Total Population	Total Debt Per Capita
2016	\$ 27,248,000	\$ 447,545,000	\$ 474,793,000	260,096	1,862
2017	24,373,000	420,856,000	445,229,000	262,360	1,732
2018	21,498,000	450,948,000	472,446,000	264,849	1,822
2019	18,623,000	418,250,370	436,873,370	267,372	1,673
2020	15,750,000	383,564,816	399,314,816	270,224	1,518
2021	12,877,000	362,798,954	375,675,954	272,880	1,417
2022	10,004,000	394,812,188	404,816,188	275,777	1,468
2023	7,200,000	346,764,821	353,964,821	278,791	1,270

Unaudited



Supplemental Section



Appendix A

Community Profile





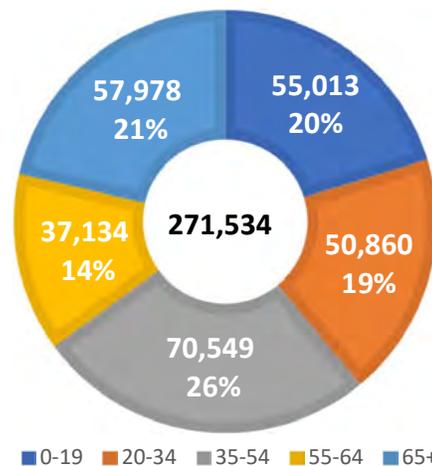
About Buncombe County

Established in 1791 in the southwestern portion of North Carolina, Buncombe County’s land and water resources cover 660 square miles. Buncombe County uses the Commission-Manager form of government and the County seat is Asheville, one of six municipalities.

Municipalities

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

Age Characteristics



POPULATION
2021
(ACS 1-Year Estimates)
271,534

Sources of Information

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

POPULATION
2021
(ACS 1-Year Estimates)

Male
132,152

Female
139,382



Our Community

Attractions

- Biltmore Estate
- Blue Ridge Parkway
- Asheville Tourists Baseball
- Omni Grove Park Inn
- Southern Conference Basketball Tournament
- Antique Car, Pinball, & Mystery Museums
- Harrah's Cherokee Center
- Asheville Community Theatre
- The North Carolina Arboretum

Outdoors

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

Music & Arts

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

Food & Beverage

- Beercation Getaway - Tour Local Breweries
- Tasty Food Adventures & Culinary Experiences
- Discover Local Farms & Tailgate Markets
- Visit Local Vineyards & Wineries

TOURISM

2021

- Lodging Sales: \$812M
- Direct Visitor Spending: \$2.6B
- Economic Impact: \$3.9B
- State/Local Tax Revenue Generated: \$238M

LOCAL FESTIVALS

- Celtic Fest
- LEAF
- Hola Asheville
- Mountain Dance & Folk
- Festival of Lights
- GRINDFest
- Art in the Park



Photo Credit: Mitchell Silver

Economic Summary

Top Area Employers (2022)

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

Principal Property Taxpayers

(Does not include Public Service Companies)

<i>Taxpayer (Ranked 1-10)</i>	<i>% of Total Taxable Assessed Value</i>
MH Mission Hospital LLLP	2.00%
Ingles Markets Inc.	0.79%
Raytheon Technologies Corp.	0.55%
Biltmore Comapny	0.32%
GPI Resport Holdings LLC	0.31%
New Belgium Brewing Company	0.28%
Eli Lilly and Company	0.28%
Pratt & Whitney Asheville	0.22%
Linamar NC Inc.	0.22%
Southeastern Container Inc.	0.21%

Job Industry Percentages (4th Qtr 2022)

Health Care & Social Assistance	18.2%	Transportation & Warehousing	3.3%
Accommodation & Food	13.1%	Arts & Entertainment	2.6%
Retail Trade	12.8%	Wholesale Trade	2.5%
Manufacturing	9.8%	Finance & Insurance	2.0%
Educational Services	7.1%	Real Estate, Rental & Leasing	1.8%
Waste Management	5.9%	Information	1.3%
Construction	4.9%	Management of Companies	0.8%
Professional & Scientific Services	4.0%	Utilities	0.4%
Public Administration	4.3%	Ag, Forestry, Fishing, Hunting	0.3%
Other Services	3.9%	Mining/Oil & Gas	0.1%

UNEMPLOYMENT
June 2023

2.9%

MEDIAN
HOUSEHOLD
INCOME
(2021 ACS 5-YEAR EST.)

\$56,699





Education

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

Asheville City Schools

Enrollment 3,960

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

Buncombe County Schools

Enrollment 21,698

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

Area Colleges & Universities

AVERAGE SAT SCORES

Asheville City Schools
1153

Buncombe County Schools
1128

State
1130

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

GRADUATION RATES

Asheville City Schools
93.5%

Buncombe County Schools
89.8%

State
86.4%

Appendix B

Budget Ordinance



**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2023 – 2024**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 20th day of June, 2023:

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, 2023 and ending June 30, 2024:

APPROPRIATION

General Government	\$ 74,972,388
Public Safety	89,684,027
Human Services	96,125,798
Economic & Physical Development	9,455,041
Culture & Recreation	10,886,917
Education	115,792,906
Debt Service	19,905,677
Transfers to Other Funds	13,597,687
Total Appropriation	\$ 430,420,441

REVENUE

Ad Valorem Taxes	\$ 255,523,889
Sales Tax	48,946,195
Other Taxes and Licenses	11,331,000
Intergovernmental	53,567,846
Permits and Fees	5,380,868
Sales and Services	22,227,698
Other	5,146,960
Transfers from Other Funds	9,461,915
Appropriated Fund Balance	18,834,070
Total Appropriation	\$ 430,420,441

Section 2: The General Fund includes an appropriation of \$80,000 for School Community Impact Capital Projects, as outlined in Exhibit A, separate from the Local Current Expense appropriation. The School Community Impact Funding Plan lists all eligible capital expenditures for the fiscal year beginning July 1, 2023 and ending June 30, 2024. These funds are to be received in the Capital Outlay Fund of each local school unit.

Section 3: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 40,000,000</u>	
Other Taxes & Licenses		<u>\$ 40,000,000</u>
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,281,885</u>	
Intergovernmental		\$ 150,988
Appropriated Fund Balance		1,130,897
		<u>\$ 1,281,885</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 150,050</u>	
Permits & Fees		\$ 150,000
Other		50
		<u>\$ 150,050</u>
<i>ROD Trust Fund:</i>		
General Government	<u>\$ 400,000</u>	
Permits & Fees		<u>\$ 400,000</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 685,000</u>	
Transfers from Other Funds		\$ 625,000
Appropriated Fund Balance		60,000
		<u>\$ 685,000</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 6,612,501</u>	
Intergovernmental		\$ 4,793,794
Other		57,869
Transfers from Other Funds		1,669,141
Appropriated Fund Balance		91,697
		<u>\$ 6,612,501</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 788,428</u>	
Ad Valorem		<u>\$ 788,428</u>

2024:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue</i>		
<i>Fund:</i>		
Public Safety	\$ 50,024,346	
Education	17,250,000	
	<u>\$ 67,274,346</u>	
Ad Valorem		\$ 48,096,888
Sales Tax		19,177,458
		<u>\$ 67,274,346</u>

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

The following tax rates are levied, for fiscal year 2023-2024, for the listed Fire Protection & Ambulance and Rescue Service Districts per \$100 of assessed, taxable valuation pursuant to Article 16 of NCGS Chapter 153A:

District	FY2023 Tax Rate	FY2024 Request	FY2024 Adopted
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	22.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	10.50	12.00	12.00
Fairview	14.50	14.50	14.50
French Broad	17.20	22.20	22.20
Garren Creek	13.84	13.84	13.84
Jupiter	10.75	12.75	12.75
Leicester	14.03	14.03	14.03
North Buncombe	10.77	10.77	10.77
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	11.24	11.24
Riceville	14.60	16.60	16.60
Skyland	9.80	9.80	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	16.56	19.00	19.00
West Buncombe	13.50	13.50	13.50
Woodfin	10.59	10.59	10.59

Section 6: In accordance with NCGS §115C-429(b), a portion of the fiscal year 2023-2024 Early Childhood Education Funding in the General Fund appropriation, not a part of the Local Current Expense Fund appropriation, is appropriated to Buncombe County Schools in the amount of \$261,300 for supplemental funding to Career and Technical Education preschool classrooms to support personnel costs at Erwin, North Buncombe, Reynolds and Roberson High Schools.

Section 7: ***Tax Levy – County and Asheville Local Tax School District***

A tax rate of 49.8 cents per \$100 of assessed valuation is hereby levied for fiscal year 2023-2024, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$51.2 billion, and an estimated collection rate of 99.75 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$254,461,389.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2023-2024 for the Asheville Local Tax School District.

Section 8: Compensation for the Chairman, Vice-Chairman, and Commissioners will be \$37,650, \$32,548, and \$28,916 respectively. Travel for official activities will be reimbursed under the same plan used for County employees.

Commissioners are eligible to participate in all County sponsored health and life insurance plans as well as the ability to purchase any other ancillary benefit plan on the same basis as all full-time employees. Contributions of eight percent of Commission members' compensation will be made to members' 457 Plans. A complete outline of eligible benefits can be found in the Benefits Policy.

Section 9: Subject to the procedures set forth in the Procurement Manual as it relates to Procurement Policy and Contracts as well as to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by County Legal Services, the County Manager and the Clerk to the Board are hereby authorized to sign all contracts where money has been appropriated in this fiscal budget, to execute contracts as well as the necessary documents and agreements and any amendments thereto which are not required to be bid, and those contracts needed to properly document budgeted appropriations, on behalf of Buncombe County within funds included in the Budget Ordinance. The County Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of the County. The County Manager is authorized to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure; however, any revisions that alter total expenditures of any fund must be approved by the Governing Board.

Section 10: The fiscal year 2023-2024 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2023.

Section 11: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2023. This fiscal year 2023-2024 position classification and pay plan includes sixty-one (61) new positions approved in the General Fund, one (1) new position approved in the Internal Service Fund, and eight (8) new positions in the Opioid Settlement Fund.

General Fund	One (1) 911 Administrative Coordinator	One (1) Lead Mechanic
	One (1) 911 Training Specialist	One (1) Lead Electrical Specialist
	One (1) Assistant County Manager	One (1) IT Technician I
	Sixteen (16) Income Maintenance Caseworker II	Six (6) Library Assistants
	One (1) Income Maintenance Supervisor II	One (1) Library Safety Associate
	One (1) Staff Development Specialist	One (1) Stormwater Coordinator
	One (1) Candidate Coordinator	One (1) Planner III
	One (1) EMS Operations Manager	Two (2) Environmental Health Specialist II
	Eighteen (18) EMT-Paramedics	One (1) Code Enforcement Officer I
		One (1) Park Ranger II
		One (1) Arson Investigator
		Two (2) Detectives
		One (1) Property Appraiser II
	Internal Service Fund	One (1) Medical Office Assistant
Opioid Settlement Fund	One (1) Community Paramedic Program Supervisor	
	Three (3) Community Paramedic	
	Three (3) Community Paramedic Supervisors	
	One (1) Inclusive Engagement Specialist	

The authorized headcount by fund beginning July 1, 2023, is presented below:

General Fund	1,793
Enterprise Funds	42
Internal Service Fund	5
Grants/Projects Funds	58
Total All Funds	1,898

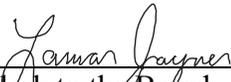
Section 12: Copies of this Budget Ordinance will be furnished to the County Manager, Finance Director, Budget Director, Human Resources Director, Clerk of Board of Commissioners, Tax Collector and Tax Assessor for direction in fulfilling the responsibilities of their offices.

Section 13: All ordinances, resolutions, prior directives, or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Section 14: In accordance with NCGS 153A-150, the Board of Commissioners adopts a plan to finance the next reappraisal at a cost of \$2,031,000. That amount covers the time between the last reappraisal and the projected upcoming reappraisal. Funds are appropriated for FY2024 in the Reappraisal Reserve Fund to cover the cost that is estimated to be incurred during FY2024 in preparing for and conducting the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.

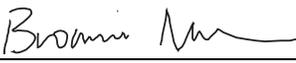
Adopted this the 20th day of June, 2023.

Attest:



Clerk to the Board

Buncombe County Board of Commissioners:



Brownie Newman, Chairman

Approval as to form:



Attorney

FY24 Class and Comp Plan

Class Title	Min	Mid	Max	Grade	FLSA
Accountant	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Accounting and Reporting Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Accounting Specialist	\$ 49,565.85	\$ 63,196.48	\$ 76,827.07	3002	Exempt
Accounting Supervisor	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Accounting Technician I	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Accounting Technician II	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Accounting Technician III	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Administrative Assistant	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Administrative Coordinator I	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Administrative Coordinator II	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Administrative Coordinator III	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Administrative Coordinator IV	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Administrative Support Associate I	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Administrative Support Associate II	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
Administrative Support Associate III	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Administrative Support Associate IV	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Advanced Practice Clinician	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Air Quality Coordinator	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Air Quality Director	\$ 97,503.53	\$ 124,317.02	\$ 151,130.47	3012	Exempt
Air Quality Field Services Program Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Air Quality Permitting Program Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Air Quality Specialist	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Appraisal Supervisor	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Apprentice	#N/A	#N/A	#N/A	NG	Non-Exempt
Arson Investigator	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Assistant County Manager	\$ 127,807.24	\$ 162,954.25	\$ 198,101.22	3016	Exempt
Assistant Department Director I	\$ 85,163.36	\$ 108,583.31	\$ 132,003.21	3010	Exempt
Assistant Department Director II	\$ 91,124.80	\$ 116,184.14	\$ 141,243.43	3011	Exempt
Assistant EMS Operations Supervisor	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Assistant Finance Director	\$ 91,124.80	\$ 116,184.14	\$ 141,243.43	3011	Exempt
Assistant Fire Marshal	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Assistant Register of Deeds	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Attorney I	\$ 85,163.36	\$ 108,583.31	\$ 132,003.21	3010	Exempt
Attorney II	\$ 91,124.80	\$ 116,184.14	\$ 141,243.43	3011	Exempt
Attorney Supervisor	\$ 104,328.78	\$ 133,019.21	\$ 161,709.61	3013	Exempt
BCSO Accounting Supervisor	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt

BCSO Accounting Technician II	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
BCSO Accounting Technician III	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
BCSO Accreditation Manager	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
BCSO Administrative Coordinator I	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
BCSO Administrative Coordinator II	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
BCSO Administrative Officer	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
BCSO Administrative Support Associate I	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
BCSO Administrative Support Associate II	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
BCSO Administrative Support Associate III	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
BCSO Administrative Support Associate IV	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
BCSO Attorney	\$ 97,503.53	\$ 124,317.02	\$ 151,130.47	3012	Exempt
BCSO Captain	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
BCSO Chief Deputy	\$ 91,124.80	\$ 116,184.14	\$ 141,243.43	3011	Exempt
BCSO Civil Process Administrator	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
BCSO Civil Process Supervisor	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
BCSO Control Room Operator	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
BCSO Courthouse Security	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
BCSO Crime Prevention Supervisor	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
BCSO Crime Scene Investigator	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
BCSO Deputy	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
BCSO Detective	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
BCSO Detention Deputy	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
BCSO Detention Officer	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
BCSO Evidence & Property Manager	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
BCSO Evidence & Property Technician	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
BCSO Executive Lieutenant	\$ 30.65	\$ 36.79	\$ 42.91	2010	Non-Exempt
BCSO Field Investigator	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
BCSO Fleet Manager	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
BCSO Grants Manager	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
BCSO Human Resources Technician	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
BCSO Investigations Administrator	\$ 32.80	\$ 39.37	\$ 45.92	2011	Non-Exempt
BCSO Lieutenant	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
BCSO Logistics Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
BCSO Major	\$ 85,163.36	\$ 108,583.31	\$ 132,003.21	3010	Exempt
BCSO Operations Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
BCSO Patrol Administrator	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
BCSO Personnel and Training Officer	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt

BCSO Preservation Specialist	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
BCSO Public Information Coordinator	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
BCSO Reassurance Coordinator	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
BCSO Security Guard	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
BCSO Senior Citizens Affairs	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
BCSO Sergeant	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
BCSO Sergeant Detective	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
BCSO Sheriff's Data Technician	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
BCSO Warrant Officer	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
BCSP Payroll Technician	\$ 23.38	\$ 28.07	\$ 32.74	2006	Exempt
Benefits Administrator	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Benefits Specialist	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Budget Analyst I	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Budget Analyst II	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Building Maintenance Supervisor	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Business Administrator I	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Business Administrator II	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Business Administrator III	\$ 85,163.36	\$ 108,583.31	\$ 132,003.21	3010	Exempt
Business Property Appraiser	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Care Coordinator I	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Care Coordinator II	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Care Coordinator Supervisor	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Case Manager	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Cataloger	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Centralized Data Entry Supervisor	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Chief Information Security Officer	\$ 103,353.74	\$ 131,776.04	\$ 160,198.29	3110	Exempt
Classification and Compensation Analyst	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Clerk to the Board	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Code Enforcement Officer I	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Code Enforcement Officer II	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Code Enforcement Officer III	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Code Enforcement Officer Supervisor	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Commercial Appraiser	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Communication and Outreach Coordinator	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Communication Supervisor	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Community Development Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Community Development Specialist	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt

Community Employment Case Manager	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Community Health Assistant	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Community Paramedic	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Community Paramedic Program Manager	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Community Services Consultant	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Compensation and Benefits Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Compliance Officer	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
County Attorney	#N/A	#N/A	#N/A	NG	Exempt
County Manager	#N/A	#N/A	#N/A	NG	Exempt
County Social Services Program Administrator I	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
County Social Services Program Administrator II	\$ 97,503.53	\$ 124,317.02	\$ 151,130.47	3012	Exempt
Customer Service Specialist	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Deputy Clerk to the Board	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Deputy Fire Marshal	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Deputy Register of Deeds I	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Deputy Register of Deeds II	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Deputy Register of Deeds Supervisor	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Director I	\$ 97,503.53	\$ 124,317.02	\$ 151,130.47	3012	Exempt
Director II	\$ 104,328.78	\$ 133,019.21	\$ 161,709.61	3013	Exempt
Director III	\$ 111,631.79	\$ 142,330.56	\$ 173,029.28	3014	Exempt
Director IV	\$ 119,446.02	\$ 152,293.69	\$ 185,141.33	3015	Exempt
Director of Elections	\$ 104,328.78	\$ 133,019.21	\$ 161,709.61	3013	Exempt
Disbursements Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Division Manager I	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Division Manager II	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Elections Coordinator	\$ 30.65	\$ 36.79	\$ 42.91	2009	Non-Exempt
Elections Technical Specialist	\$ 28.65	\$ 34.39	\$ 40.11	2008	Non-Exempt
Electrical Specialist	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Emergency Management Specialist	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Emergency Services Specialist	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Employee Engagement and Communications Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Employee Engagement Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Employee Health Practice Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Employee Relations Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Employee Relations Specialist	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
EMS Medical Director	\$ 136,753.75	\$ 174,361.05	\$ 211,968.31	3017	Exempt
EMS Operations Supervisor	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt

EMT - Advanced	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
EMT - Basic	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
EMT - Paramedic	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Environmental Educator	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Environmental Enforcement Specialist	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Environmental Health Administrator	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Environmental Health Program Specialist	\$ 30.65	\$ 36.79	\$ 42.91	2010	Non-Exempt
Environmental Health Specialist I	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Environmental Health Specialist II	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Environmental Health Specialist III	\$ 30.65	\$ 36.79	\$ 42.91	2010	Non-Exempt
Environmental Health Supervisor	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Equity and Inclusion Specialist	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Erosion Control Officer	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Erosion Control Specialist	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Executive Assistant to the County Manager	\$ 49,565.85	\$ 63,196.48	\$ 76,827.07	3002	Exempt
Facilities and Construction Coordinator	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Finance Business Analyst	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Finance Director	\$ 119,446.02	\$ 152,293.69	\$ 185,141.33	3015	Exempt
Financial Analyst	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Fire Marshal	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Fiscal Support Specialist	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
General Services Project Manager	\$ 85,163.36	\$ 108,583.31	\$ 132,003.21	3010	Exempt
GIS and Land Records Manager	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
GIS Technician	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Governance, Risk, and Compliance Manager	\$ 78,848.07	\$ 100,531.31	\$ 122,214.51	3106	Exempt
Grants Administrator	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Grants Manager	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Grounds Maintenance Supervisor	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Grounds Technician I	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Grounds Technician II	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Grounds Technician III	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Health Promotions Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Health Services Coordinator	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Heavy Equipment Mechanic Operator	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Heavy Equipment Operator	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
HRIS Analyst	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
HRIS Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt

Human Resources Coordinator	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Human Resources Generalist	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Human Resources Operations Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Human Resources Technician	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
HVAC Specialist	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Identification Supervisor	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Identification Technician I	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Identification Technician II	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
Identification Technician III	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Income Maintenance Administrator I	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Income Maintenance Administrator II	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Income Maintenance Caseworker I	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Income Maintenance Caseworker II	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Income Maintenance Caseworker III	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Income Maintenance Investigator	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Income Maintenance Resource Specialist	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Income Maintenance Supervisor II	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Income Maintenance Supervisor III	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Information & Communication Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Information and Communication Specialist I	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Information and Communication Specialist II	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Information and Communication Specialist III	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Information Technology Administrator I	\$ 64,636.52	\$ 82,063.50	\$ 99,763.45	3103	Exempt
Information Technology Administrator II	\$ 68,868.96	\$ 87,807.95	\$ 106,746.89	3104	Exempt
Information Technology Administrator III	\$ 73,689.79	\$ 93,954.50	\$ 114,219.17	3105	Exempt
Information Technology Analyst I	\$ 60,152.82	\$ 76,694.86	\$ 93,236.87	3102	Exempt
Information Technology Analyst II	\$ 64,636.52	\$ 82,063.50	\$ 99,763.45	3103	Exempt
Information Technology Developer I	\$ 64,636.52	\$ 82,063.50	\$ 99,763.45	3103	Exempt
Information Technology Developer II	\$ 68,868.96	\$ 87,807.95	\$ 106,746.89	3104	Exempt
Information Technology Developer III	\$ 73,689.79	\$ 93,954.50	\$ 114,219.17	3105	Exempt
Information Technology Division Manager	\$ 96,592.28	\$ 123,155.18	\$ 149,718.03	3109	Exempt
Information Technology Engineer I	\$ 68,868.96	\$ 87,807.95	\$ 106,746.89	3104	Exempt
Information Technology Engineer II	\$ 73,689.79	\$ 93,954.50	\$ 114,219.17	3105	Exempt
Information Technology Management Analyst	\$ 73,689.79	\$ 93,954.50	\$ 114,219.17	3105	Exempt
Information Technology Manager I	\$ 78,848.07	\$ 100,531.31	\$ 122,214.51	3106	Exempt
Information Technology Manager II	\$ 84,367.44	\$ 107,568.51	\$ 130,769.53	3107	Exempt
Information Technology Project Manager	\$ 73,689.79	\$ 93,954.50	\$ 114,219.17	3105	Exempt

Information Technology Security Analyst I	\$ 68,868.96	\$ 87,807.95	\$ 106,746.89	3104	Exempt
Information Technology Security Analyst II	\$ 73,689.79	\$ 93,954.50	\$ 114,219.17	3105	Exempt
Information Technology Security Analyst III	\$ 78,848.07	\$ 100,531.31	\$ 122,214.51	3106	Exempt
Information Technology Technician I	\$ 23.99	\$ 28.80	\$ 33.59	2101	Non-Exempt
Information Technology Technician II	\$ 25.67	\$ 30.82	\$ 35.94	2102	Non-Exempt
Information Technology Technician III	\$ 27.47	\$ 32.98	\$ 38.46	2103	Non-Exempt
Intern	#N/A	#N/A	#N/A	NG	Non-Exempt
Internal Audit Director	\$ 97,503.53	\$ 124,317.02	\$ 151,130.47	3012	Exempt
Internal Audit Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Internal Auditor	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Investigation, Assessment, and Treatment Social Worker	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Laboratory Technician	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Laborer	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Land Records Technician I	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Land Records Technician II	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Landfill Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Landfill Operations Assistant Manager	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Language Access Coordinator	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Language Access Specialist I	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Language Access Specialist II	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Lead Electrical Specialist	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Lead Mechanic	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Lead Plumbing Specialist	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Lead Recruiter	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Librarian	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Library Assistant	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
Library Branch Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Library Branch Services Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Library Page	#N/A	#N/A	#N/A	NG	Non-Exempt
Library Safety Associate	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Library Services Coordinator	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Library Services Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Library Services Program Coordinator	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Library Special Collections Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Library Substitute	#N/A	#N/A	#N/A	NG	Non-Exempt
Library Technical Services Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Library Youth Services Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt

Licensed Clinical Therapist	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Local Health Director I	\$ 104,328.78	\$ 133,019.21	\$ 161,709.61	3013	Exempt
Maintenance Coordinator	\$ 49,565.85	\$ 63,196.48	\$ 76,827.07	3002	Exempt
Maintenance Technician I	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Maintenance Technician II	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Maintenance Technician III	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Management Analyst I	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Management Analyst II	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Management Analyst Supervisor	\$ 85,163.36	\$ 108,583.31	\$ 132,003.21	3010	Exempt
Mechanic I	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Mechanic II	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Medical Billing and Coding Specialist	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Medical Lab Technologist	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Medical Office Assistant	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Nutrition Program Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Nutritionist I	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Nutritionist II	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Nutritionist Supervisor	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Operations and Facilities Coordinator	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Operations and Facilities Supervisor	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Organizational Development Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Organizational Development Trainer	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Paralegal	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Paralegal Supervisor	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Park Ranger I	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Park Ranger II	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Park Ranger Supervisor	\$ 49,565.85	\$ 63,196.48	\$ 76,827.07	3002	Exempt
Payroll Specialist	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Pharmacist	\$ 91,124.80	\$ 116,184.14	\$ 141,243.43	3011	Exempt
Physician Director II-A	\$ 136,753.75	\$ 174,361.05	\$ 211,968.31	3017	Exempt
Physician III-A	\$ 127,807.24	\$ 162,954.25	\$ 198,101.22	3016	Exempt
Planner I	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Planner II	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Planner III	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Planning Technician	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Plans Reviewer	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Plumbing Specialist	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt

Power Plant Operator	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Preparedness Officer	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Pre-Trial Services Coordinator	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Pre-Trial Services Screener	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Pre-Trial Services Supervisor	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Principal Planner	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Procurement Agent	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Procurement Coordinator	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Procurement Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Procurement Specialist	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Program Coordinator	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Program Manager I	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Program Manager II	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Program Supervisor	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Property Appraiser I	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Property Appraiser II	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Property Appraiser III	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Public Health Nurse Administrator	\$ 91,124.80	\$ 116,184.14	\$ 141,243.43	3011	Exempt
Public Health Nurse I	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Public Health Nurse II	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Public Health Nurse III	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Public Health Nurse Supervisor I	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Public Health Nurse Supervisor II	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Public Information Assistant	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Public Relations Coordinator	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Public Safety Communications Call Taker	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Public Safety Communications Operations Manager - Fire/Medical	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Public Safety Communications Operations Manager - Law Enforcement	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Public Safety Telecommunicator I	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Public Safety Telecommunicator II	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Public Safety Telecommunicator Supervisor	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Public Safety Training and Security Manager	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Public Safety Training Facility Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Public Safety Training Facility Technician	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Quality Assurance Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Quality Assurance Specialist I	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Quality Assurance Specialist II	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt

Recreation Planner	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Recreation Services Facility Assistant	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Recreation Services Program Coordinator	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Recreation Services Program Manager	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Recreation Services Project Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Recruiter	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Recruitment Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Register of Deeds	#N/A	#N/A	#N/A	NG	Exempt
Risk Manager	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Safety Officer	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Safety, Preparedness, and Recovery Officer	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Scale House Supervisor	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Senior Accountant	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Senior Air Quality Specialist	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Senior Attorney I	\$ 104,328.78	\$ 133,019.21	\$ 161,709.61	3013	Exempt
Senior Attorney II	\$ 111,631.79	\$ 142,330.56	\$ 173,029.28	3014	Exempt
Senior Attorney III	\$ 119,446.02	\$ 152,293.69	\$ 185,141.33	3015	Exempt
Sheriff	#N/A	#N/A	#N/A	NG	Exempt
Social Services Program Coordinator	\$ 69,518.67	\$ 88,636.33	\$ 107,753.94	3007	Exempt
Social Work Program Manager	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Social Work Supervisor II	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Social Work Supervisor III	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Social Worker I	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Social Worker II	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Social Worker III	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Soil Conservationist I	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Soil Conservationist II	\$ 28.65	\$ 34.39	\$ 40.11	2009	Non-Exempt
Soil Scientist	\$ 30.65	\$ 36.79	\$ 42.91	2010	Non-Exempt
Solid Waste Coordinator	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Solid Waste Environmental Specialist	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Solid Waste Manager (Engineering)	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Solid Waste Manager (Operations)	\$ 79,591.93	\$ 101,497.73	\$ 123,367.48	3009	Exempt
Solid Waste Scale Operator	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Staff Development Manager	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	
Staff Development Specialist	\$ 53,035.46	\$ 67,620.23	\$ 82,204.96	3003	Exempt
Stormwater Engineer/Hydrogeologist	\$ 74,384.98	\$ 94,840.87	\$ 115,296.71	3008	Exempt
Stormwater Technician	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt

Systems Specialist	\$ 19.09	\$ 22.92	\$ 26.72	2003	Non-Exempt
Tax Assessor	\$ 104,328.78	\$ 133,019.21	\$ 161,709.61	3013	Exempt
Tax Collections Clerk	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
Tax Collections Supervisor	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Tax Collector	\$ 104,328.78	\$ 133,019.21	\$ 161,709.61	3013	Exempt
Tax Data Collector	\$ 17.84	\$ 21.42	\$ 24.98	2002	Non-Exempt
Tax Revenue Collector I	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Tax Revenue Collector II	\$ 23.38	\$ 28.07	\$ 32.74	2006	Non-Exempt
Tax Systems Analyst	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Tax Systems Technician	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Training Officer	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Transfer Station Assistant Manager	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Transfer Station Manager	\$ 64,970.72	\$ 82,837.69	\$ 100,704.62	3006	Exempt
Transfer Station Operator	\$ 16.67	\$ 20.02	\$ 23.34	2001	Non-Exempt
Transfer Truck Driver I	\$ 20.43	\$ 24.52	\$ 28.60	2004	Non-Exempt
Transfer Truck Driver II	\$ 21.86	\$ 26.24	\$ 30.60	2005	Non-Exempt
Vehicle Maintenance Supervisor	\$ 56,747.94	\$ 72,353.65	\$ 87,959.31	3004	Exempt
Veterans Service Officer I	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt
Veterans Service Officer II	\$ 26.77	\$ 32.14	\$ 37.48	2008	Non-Exempt
Veterans Service Officer Supervisor	\$ 60,720.30	\$ 77,418.40	\$ 94,116.46	3005	Exempt
Website Administrator	\$ 68,868.96	\$ 87,807.95	\$ 106,746.89	3104	Exempt
Zoning and Code Compliance Officer	\$ 25.02	\$ 30.04	\$ 35.03	2007	Non-Exempt

Appendix C

Fund Balance Policy



Buncombe County
General Fund Balance Policy

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

Purpose

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

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

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

Administration and Implementation

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

Components of Fund Balance

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

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

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

Buncombe County
General Fund Balance Policy

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

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

Required Reserve Levels

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

Excess Fund Balance Levels

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

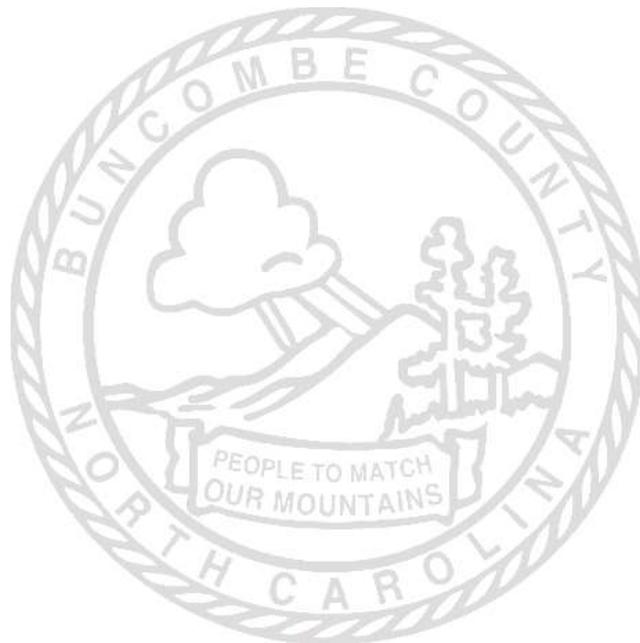
Adopted by the Board of County Commissioners
08/04/200



Buncombe County Chief Financial Officer

Appendix D

Debt Policy



Buncombe County Debt Policy

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

Purpose

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

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

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

It is the objective of the policy that:

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

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

Buncombe County Debt Policy

Administration and Implementation

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

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

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

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

Conditions for Issuance of Debt

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

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

Buncombe County Debt Policy

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

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

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

Permissible Debt Instruments

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

Restrictions on Debt Issuance

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

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

Buncombe County Debt Policy

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

Financial Limitations

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

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

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

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

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

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

- Level of urbanization
- Population size
- Economy
- Geography and weather
- Demographics, such as age and income
- Total general fund revenues and expenditures
- Revenue mix and diversity
- Scope of services delivered
- Form of government
- Bond rating

Structuring Practices

The life of the debt, interest mode and principal maturity schedule make up the structure of the debt.

- **Maturity Guidelines** - Debt will be paid off in a timeframe that is less than or equal to the useful life of the asset or project acquired through the financing.
- **Debt Service Schedule** - County debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users of assets financed by the debt. Further, debt capacity should not be tied up servicing a defunct asset. It is the goal of the County to amortize all net direct debt issuances within twenty (20) years or less.

Buncombe County Debt Policy

- **Level Principal Payments** - The County will strive to structure each bond issue with a level principal amortization. This structuring will assist in minimizing the interest payments over the life of the issue. However, the County may utilize an alternative amortization structure, which will be evaluated on a case by case basis and will be based on various factors including the project being financed, the County's overall net tax supported debt structure, key debt ratios and current market conditions.
- **Credit Enhancements** - Financial instruments that provide additional assurances to investors in the form of an added source of security for bond payments. These may be a letter of credit from a bank, bond insurance or surety policy and will be used only when the cost of the enhancement will result in a net decrease in borrowing costs or provide other significant benefits (e.g., make the bonds easier to sell).
- **Redemption Features** – Options that give the County the right to prepay or retire debt prior to its stated maturity. These features may be a call option or optional redemption provision and permit the County to achieve interest savings by refunding bonds early. Redemption features require constant monitoring and cost-benefit analysis and will be used only when the potential to reduce the cost of borrowing is present as evaluated on the following factors:
 - The call premium required;
 - Level of rates relative to historical standards;
 - The time until the bonds may be called at a premium or at par; and
 - Interest rate volatility.
- **Capitalized Interest** - The practice of using bond proceeds to pay the interest due on debt during the construction period of an asset. Capitalization of interest will never exceed the time necessary to construct the asset.
- **Pool Projects** - When feasible, debt issuances will be pooled together to minimize issuance expense.

Debt Issuance Process

All long-term financing shall comply with federal, state, and local legal requirements and the Board of Commissioners will approve each issue.

- **Method of Sale** - The County will use the following methods to sell bonds and installment purchase transactions:
 - **Fixed rate new money general obligation bond sales** are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of the State Treasurer.
 - **COPs/LOBs, variable rate bonds, revenue and special obligation bonds** will be sold on either a competitive or a negotiated basis.
 - **Refunding transactions** will be sold on either a competitive or a negotiated basis.

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- **Bank loans or other financing alternatives** may be more cost effective than a public issuance in some instances and should be analyzed on a case by case basis.
- **Reimbursement Resolution** - If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue debt. Instead, the County may adopt a reimbursement resolution, then fund up-front project costs and reimburse these costs when financing is arranged.

Professional Service Providers

- **Financial Advisor** – These duties include identifying capital financing alternatives and planning the debt program, working with other members of the financing team to determine the structure and timing of the issues, preparing bond documents and rating agency presentations. The Finance Director and staff can perform these duties, or can contract any or all financial advisory services if desired. The Financial Advisor should be independent of the Underwriter.
- **Bond Counsel** – The primary role of the Bond Counsel is to certify the County has legal authority to issue the bonds and the securities qualify for federal and state income tax exemption. Bond Counsel drafts bond documents including the official statement, ordinances and resolutions authorizing issuance and sale of a bond offering, and other necessary documents. Bond Counsel firms will be chosen based on experience in the area of municipal bonds and will be compensated on a negotiated fixed-fee basis.
- **Underwriter** – The primary function of the Underwriter is to purchase securities from the County and resell them to investors. Underwriters will be selected for each issue based on the particular experience and expertise necessary for that issue. The Underwriter's compensation (an "underwriter's discount") is a percentage of the amount of bonds sold and is negotiated for each issuance. When the amount of bonds to be issued exceeds twenty million dollars (\$20 million), the LGC requires a co-manager underwriting firm in addition to the primary underwriting firm (Senior Managing Underwriter). Underwriters employ their own Counsel.
- **Trustee** – The Trustee receives funds from the County and makes payments to bondholders, maintains records of bond ownership and acts as fiduciary agent for the benefit of the bondholders in enforcing the terms of the bond contract.

Debt Management Process

- **Investment of Debt Proceeds** – Debt proceeds can be invested before they are spent on acquiring or constructing the assets they were issued to finance.
- **Arbitrage** - Typically, proceeds can be invested in instruments allowed for general government investments under NCGS. However, the one major difference specific to

Buncombe County Debt Policy

tax-exempt bond proceeds is that of arbitrage limits. Limits apply to interest earnings on funds received from the issuance of tax-exempt bonds. The Finance Director, or designee, is to manage the investment of debt proceeds in order to minimize arbitrage liability, avoid penalties and protect the tax-exempt status.

- **Compliance Practices** - The County will monitor and comply with all requirements issued by the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB), including rule 15c2-12, and file required documents in a timely manner.
- **Separate Accounts** - Debt proceeds are to be invested in accounts separate from general idle cash.
- **Refunding Bonds** - The practice of selling bonds to refinance outstanding bonds. The County will monitor the debt portfolio for refunding opportunities for any of the following reasons:
 - Interest rate savings;
 - Restructure debt service schedule; and
 - Restructure other compliance requirements.
- **Market and Investor Relations** - A policy of full and open disclosure on every financial report and long-term obligation transaction will be enforced. A credit rating agency presentation/update shall be conducted at least bi-annually.
- **Credit Rating Goals** - The County will manage itself with the goal of obtaining the highest credit rating(s) possible.

Special Situations

- **Use of Derivatives** - A derivative is a financial instrument whose value depends on other, more basic underlying variables. Derivatives may take the form of interest rate swaps; futures and options contracts; options on swaps; guaranteed investment contracts; repurchase agreements; and other investment or hedging mechanisms such as caps, floors, collars, and rate locks. Derivatives can provide interest rate savings, alter debt service patterns, and provide a hedge against risk associated with variable interest rate debt. However, derivatives also come with multiple risks that may outweigh the benefits. Before entering into any type of derivative, the County will carefully weigh the potential risks and benefits.
- **Interfund Borrowing** – The practice of loaning money between funds. This practice is considered a loan and repayment is necessary. The following procedures are to be followed:
 - The County Manager and the Finance Director are authorized to approve interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 90 days;
 - Any other interfund borrowings for cash flow or other purposes require approval by the Board of Commissioners;

Buncombe County Debt Policy

- The fund receiving the loan shall repay the fund providing the loan on a level or accelerated repayment schedule at a prevailing rate of interest set by the Finance Department.
- **Variable Rate Debt (VRD)** – Debt that does not have a set or fixed long-term interest rate, but rather has an interest rate that varies over the life of the debt based on prevailing market interest rates at the time. Financial market disruptions have increased the County's wariness of variable rate debt due to interest rate, budgetary, repayment and political risk; however, VRD has traditionally represented an opportunity to make more effective use of tax dollars by lowering the cost of financing long-term capital assets. Therefore, staff is directed to forecast interest rate volatility over the short and long terms and expected performance of selected financial products under various interest rate scenarios and consider VRD when interest rates are dropping. Interest payments on VRD will be budgeted at the prevailing rate for fixed-rate debt and the interest savings will be used to pay down debt more quickly if permissible within the terms of the debt issuance.
- **Project Development Financing (PDF)** - Project Development Financing is a financing mechanism designed to pay for certain public investments needed to attract private development. Types of financing structures include Tax Increment Financing (TIF); Synthetic TIF; and Special Taxing Districts. This type of financing can carry additional risks that are not typically associated with traditional financing structures. This type of financing may require the adoption of specific PDF policies by the Board. Before entering into a type of PDF, the County will carefully weigh the potential risks and benefits of the transaction.
- **Short-term Debt** – A type of financing that may be used by the County for three (3) primary purposes:
 - To cover a gap in financing when capital projects begin before long-term bond proceeds have been received;
 - To take advantage of variable interest rates; and
 - To finance short-lived assets such as vehicles.
- **Leases** – A type of financing most appropriate for smaller borrowings mainly because of the low cost of issuance. Leases may be used by the County for assets that cost over \$200,000 and have a useful life that equals or exceeds three years.
- **Alternative Financing Products** - Products such as direct lending by banks are particularly useful for short-term financing needs and may have a variable rate. Covenants that could lead to acceleration of repayment are prohibited and the debt may not be transferred or sold to a third party.

Appendix E

Investment Policy



Buncombe County Investment Policy

SCOPE

This policy applies to all financial assets of Buncombe County except authorized petty cash accounts and trust funds administered by the Social Services Director. Proceeds of debt issuance shall be invested in accordance with the County's general investment philosophy as set forth in this policy; however, such proceeds are to be invested pursuant to the permitted investment provisions of their specific bond documents. The County pools the cash resources of its various funds into a single pool in order to maximize investment opportunities. These funds are accounted for in the County's Comprehensive Annual Financial Report. Each fund's portion of total cash and investments is summarized by fund type in the combined balance sheet as equity or deficit in pooled cash and investments. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Comprehensive Annual Financial Report.

OBJECTIVES

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the County will diversify its investments by investing funds among a variety of securities with independent returns.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (**static liquidity**). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (**dynamic liquidity**).

3. Return on Investments

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

STANDARDS OF CARE

1. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director by North Carolina General Statute 159-30(a). Responsibility for the operation of the investment program is delegated by the Finance Director to the Investment Officer or other County employee who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures shall include references to: safekeeping, delivery v. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements, and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the

Buncombe County Investment Policy

activities of subordinate officials.

The County may engage the support services of advisors, consultants and professionals in regard to its investment program, so long as it can be clearly demonstrated that these services produce a net financial advantage or necessary financial protection of the County's financial resources. Investment Advisors shall be registered with the Securities Exchange Commission under the Investment Advisors Act of 1940. Advisors shall be selected using the County's authorized purchasing procedures for selection of professional services. Advisors shall be subject to the provisions of this Policy, and shall not, under any circumstances, take custody of any County funds or securities.

SAFEKEEPING AND CUSTODY

1. Authorized Financial Dealer and Institution

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by creditworthiness (minimum capital requirement \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the following as appropriate:

- a. Audited financial statements;
- b. Proof of Financial Industry Regulatory Authority (FINRA) certification;
- c. Proof of state registration;
- d. Completed broker/dealer questionnaire; and
- e. Certification of having read North Carolina General Statute 159-30(c) and the entity's Investment Policy.

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

Selection of broker/dealers used by an external investment adviser retained by the County will be at the sole discretion of the adviser. Where possible, transactions with broker/dealers shall be selected on a competitive basis and their bid or offering prices shall be recorded. If there is no other readily available competitive offering, best efforts will be made to document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all

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dealers in the selling group offer those securities at the same original issue price.

The County may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as the paper meets the criteria outlined in item 1.f. of the section titled "Suitable and Authorized Investments."

To the extent practicable, the Finance Director shall endeavor to complete investment transactions using a competitive bid process whenever possible. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the County is offered a security for which there is no other readily available competitive offering, then quotations on comparable or alternative securities will be recorded.

2. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- a. **Control of collusion.** Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- b. **Separation of transaction authority from accounting and record keeping.** By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
- c. **Custodial safekeeping.** Securities purchased from any bank or dealer including appropriate collateral (as defined by State Law) shall be placed with an independent third party for custodial safekeeping.
- d. **Avoidance of physical delivery securities.** Book entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

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- e. **Clear delegation of authority to subordinate staff members.** Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
- f. **Written confirmation of telephone transactions for investments and wire transfers.** Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and the safekeeping institution has a list of authorized signatures.
- g. **Development of a wire transfer agreement with the lead bank or third party custodian.** This agreement should outline the various controls, security provisions, and delineate responsibilities of each party making and receiving wire transfers.

3. Delivery vs. Payment

All trades where applicable will be executed by Delivery vs. Payment (DVP). This ensures that securities are deposited in the eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

SUITABLE AND AUTHORIZED INVESTMENTS

1. Investment Types

Except as specifically defined in this Policy, all investments of the County shall be made in accordance with applicable laws contained in North Carolina General Statute 159-30(c). Any revisions or extensions of this section will be assumed to be part of this Investment Policy immediately upon the effective date thereof.

Only the following investments will be permitted by this policy:

- a. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
 - Maturities shall not exceed five years from the date of trade settlement.
 - There are no limits on the dollar amount or percentage that the County may invest in obligations fully guaranteed by the United States.
- b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the

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Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, Fannie Mae, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.

- Maturities shall not exceed five years from the date of trade settlement.
 - There are no limits on the dollar amount or percentage that the County may invest in the aforementioned federal agency and instrumentality securities.
 - No more than 35% of the total portfolio may be invested in any single Agency/instrumentality issuer listed above.
- c. Obligations of the State of North Carolina
- Maturities shall not exceed five years from the date of trade settlement.
 - The securities are rated in a rating category of "A" or its equivalent or better by at least two nationally recognized statistical rating organizations ("NRSROs") at the time of purchase.
 - The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.
- d. Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.
- Maturities shall not exceed five years from the date of trade settlement.
 - The securities are rated in a rating category of "A" or its equivalent or better by at least two nationally recognized statistical rating organizations ("NRSROs") at the time of purchase.
 - The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.

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- e. Deposits at interest or savings certificates of deposit with any bank, savings and loan association or trust company in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
 - Maturities shall not exceed five years from the date of trade settlement.
 - No more than 30% of the total portfolio may be invested in certificates of deposit.
 - No more than 10% of the total portfolio may be invested in any one issuer.
- f. Prime quality commercial paper bearing the highest rating at the time of purchase of at least one nationally recognized rating service and not bearing a rating below the highest (A1, P1, F1) by any nationally recognized rating service which rates the particular obligation.
 - The combined total investment in commercial paper and bankers' acceptances may not exceed twenty-five (25%) of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.
- g. Banker's Acceptances provided the accepting bank or its holding company is either (1) incorporated in the State of North Carolina or (2) has outstanding publicly held obligations bearing the highest rating at the time of purchase of at least one nationally recognized rating service and not bearing a rating below the highest (Aaa or AAA) by any nationally recognized rating service which rates the particular obligations.
 - The combined total investment in commercial paper and bankers' acceptances may not exceed twenty-five (25%) of the total portfolio.
 - No more than 5% of the total portfolio may be invested in the securities of any single issuer.
- h. Participating shares in a mutual fund for local government investment (such as the N.C. Capital Management Trust) which is certified by the N.C. Local Government Commission; a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3; a commingled investment pool established by interlocal agreement by two or more units of local government pursuant to G.S. 160-A-460 through G.S. 160A-464, if the investment of the pool are limited to those qualifying for

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investment under G.S. 159-30(c). There are no limits on the dollar amount or percentage that the County may invest in funds or pools for local government investment as described in this section.

- i. Repurchase agreements with terms pursuant to G.S. 159-30(c), collateralized with direct obligations of the United States and maintained at a level of at least 102% of the market value of the Repurchase Agreement. There are no limits on the dollar amount or percentage that the Agency may invest, provided that:
 - Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
 - Repurchase Agreements are subject to a Master Repurchase Agreement between the Agency and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).
 - The maximum maturity does not exceed one (1) year.

Prohibited Investment Vehicles and Practices

State law notwithstanding, any investments not specifically authorized pursuant to this approved Investment Policy are prohibited, including but not limited to:

- Futures and options
- Investment in inverse floaters, range notes, or mortgage derived interest-only strips
- Investment in any security that could result in a zero interest accrual if held to maturity
- Trading securities for the sole purpose of speculating on the future direction of interest rates
- Purchasing or selling securities on margin
- The purchase of foreign currency denominated securities

Investment Pools

The County shall conduct a thorough investigation of any local government investment pool or fund prior to making an investment, and on a continual basis thereafter. There shall be a questionnaire developed which will answer the following general questions:

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1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

Maximum Maturities

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities.

The County will not invest in securities maturing more than 5 years from the date of trade settlement, unless the Board of County Commissioners has by resolution granted authority to make such an investment.

RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The County will mitigate credit risk by adopting the following strategies:

- The diversification requirements included in the "Suitable and Authorized Investments" section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be invested in securities of any single issuer of North Carolina state and municipal bonds, prime commercial paper, or bankers' acceptances, as further described in the "Suitable and Authorized Investments" section of this policy.

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- The County may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or the County's risk preferences.
- If securities owned by the County are downgraded by a nationally recognized statistical ratings organization (NRSRO) to a level below the quality required by this Investment Policy, it will be the County's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.
- If a security is downgraded, the Finance Director will use discretion in determining whether to sell or hold the security based on its current maturity, the economic outlook for the issuer, and other relevant factors.
- If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported monthly to the Board of County Commissioners.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The County recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The County will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The County further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The County shall maintain at least 10% of its total portfolio in instruments maturing in 90 days or less to provide sufficient liquidity for expected disbursements.
- The maximum percent of callable securities (does not include "make whole call" securities as defined in the Glossary) in the portfolio will be 20%.
- The maximum stated final maturity of individual securities in the portfolio will be five years, except as otherwise stated in this policy.

The duration of the portfolio will at all times be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the County based on the County's investment objectives, constraints and risk tolerances.

REPORTING

1. Methods

The Investment Officer shall submit a monthly investment report to the Finance Director. The report shall include a general description of the portfolio in terms of investment securities, maturities, yields and other features. The report will show investment earnings for the month and fiscal year-to-date, including the annualized earned yield percentage for the portfolio. The report will compare actual investment earnings with budgeted earnings.

The Finance Director shall prepare an investment report at least semi-annually, including a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last six months. This management summary will be prepared in a manner which will disclose whether investment activities during the reporting period have conformed to the investment policy. The report shall be provided to the County Manager and the Board of County Commissioners. The report will include the following at a minimum:

- a. An asset listing showing par value, cost and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date, and interest rate.
- b. Transactions for the period.
- c. A description of the funds, investments and programs managed by contracted parties (i.e. local government investment pools)
- d. A one-page summary report that shows:
 - Average maturity of the portfolio and modified duration of the portfolio;
 - Maturity distribution of the portfolio;
 - Percentage of the portfolio represented by each investment category;
 - Average portfolio credit quality; and,
 - Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months and since inception compared to the County's market benchmark returns for the same periods;
- e. A statement of compliance with the Investment Policy, including a schedule of any transactions or holdings which do not comply with this Policy or with North Carolina General Statutes, including a justification for their presence in the portfolio and a timetable for resolution.

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2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall obtain a market average rate of return throughout budgetary and economic cycles, taking into account the County's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.. The Finance Director shall monitor and evaluate the portfolio's performance relative to a market benchmark, which will be included in the Finance Director's periodic reports. The Finance Director shall select an appropriate, readily available index to use as a market benchmark.

POLICY

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendment

This policy shall be reviewed on an annual basis. Any changes must be approved by the County Manager and the Board of County Commissioners as well as the individual(s) charged with maintaining internal controls.

ADOPTED 05/19/2020



Buncombe County Finance Director/Chief Financial Officer

Glossary of Investment Terms

AGENCIES. Shorthand market terminology for any obligation issued by a government-sponsored entity (GSE), or a federally related institution. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government.

Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called "FreddieMac" issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as "FannieMae," issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as "GinnieMae," issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

ASKED. The price at which a seller offers to sell a security.

BANKER'S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which "accepts" the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BID. The price at which a buyer offers to buy a security.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since securities are issued, the issuer will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk

Buncombe County Investment Policy

as the investor may receive its principal back when interest rates are lower than when the investment was initially made.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COST YIELD. The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

CURRENT YIELD. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A

Buncombe County Investment Policy

derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See modified duration).

FEDERAL FUNDS RATE. The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

FEDERAL OPEN MARKET COMMITTEE. A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools such N.C. Capital Management Trust certified by the NC Local Government Commission, a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3; a commingled investment pool established by interlocal agreement by two or more units of local government. These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in

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overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MARKING TO MARKET. The process of posting current market values for securities in a portfolio.

MATURITY. The final date upon which the principal of a security becomes due and payable.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100 basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO). A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CD. A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor).

PREMIUM. The difference between the par value of a bond and the cost of the bond, when the cost is above par.

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PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries.

REALIZED YIELD. The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

REGIONAL DEALER. A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk, and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments, and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

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

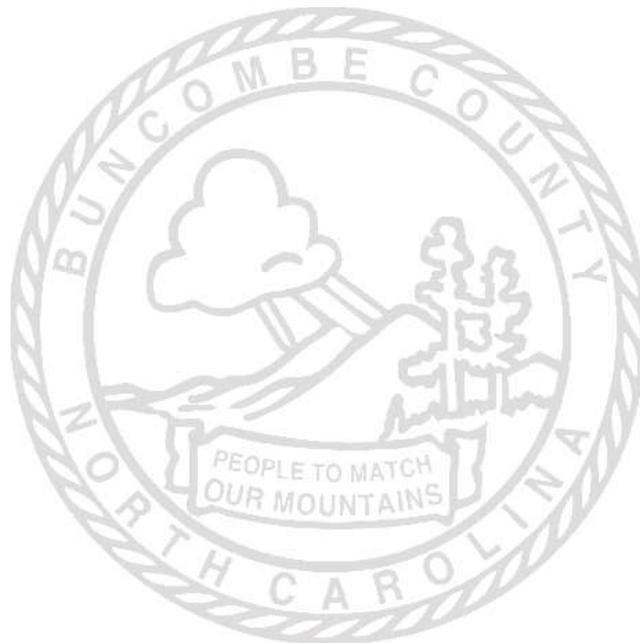
TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

VOLATILITY. The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

Appendix F

Capital Improvement Policy





Capital Improvement Policy

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1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County’s general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Buncombe County recognizes that a capital improvement policy used in combination with a CIP can help to effectively plan and organize capital expenditures and associated operating cost when they are put into operation, as well as:

- Strengthen a government’s borrowing position by demonstrating sound fiscal management and showing commitment to maximizing public benefit within resource constraints;
- Assure sustainability of infrastructure by establishing a process for addressing maintenance and replacement; and
- Recognize interrelationships among projects to maximize resources and avoid duplication.

Both the Government Finance Officers Association (GFOA) and North Carolina Local Government Commission (NCLGC) strongly encourage the development of capital planning policies and capital improvement programs.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department.

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due to urgency or receipt of restricted funds. The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

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

Fiscal capacity will be considered so that the final CIP is based on what can realistically be funded. Projects not funded by a dedicated revenue source will be reviewed and classified as either Pay-Go or Debt-Funded projects. Pay-Go financing uses current resources, such as current tax dollars or accumulated reserves to fund a project. This determination will be made in accordance with the County's General Fund Balance policy and will consider operating budget projections, available fund balance, and other financial policies and plans. The related debt service impact and financial implications for each classification will be identified.

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

Once an adopted capital project is complete, any remaining funds cannot be reallocated without Board approval. Remaining funds from Debt-Funded projects are subject to limitations set forth in the debt agreement.

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare

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Project Ordinance information, and be a resource for capital project stakeholders as needed.

Project Managers are responsible for monitoring the status of their capital projects as well as identifying and communicating any changes in project status, scope, or cost to their Capital Review Team representative.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 **Capital Project** - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

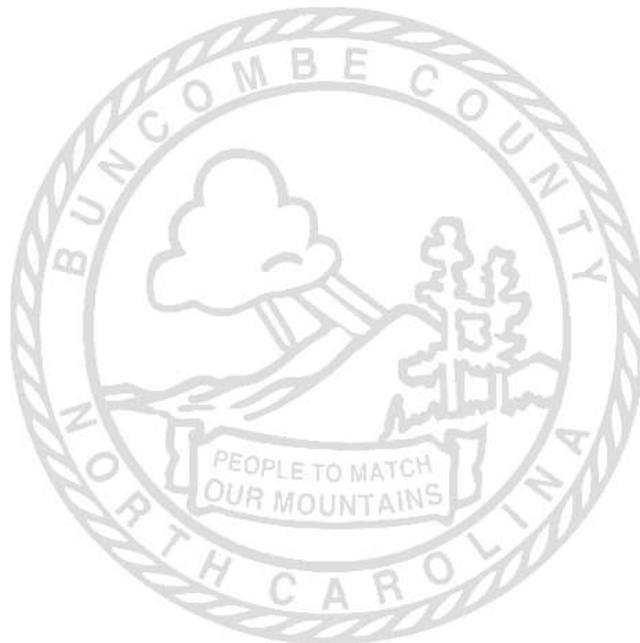
6.2 **Capital Improvement Plan (CIP)** - a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.

6.3 **Project Manager** – employee charged with the management of a specific Capital Project.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department.

Appendix G

Procurement Card Policy





Buncombe County, North Carolina

Procurement Card Policy

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1.0 Policy Information

Category & Subcategory:	Purchasing/Procurement Cards	Original Effective Date:	9/16/2008	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
9/16/2008	1.0		Original version adopted by the Board	
11/20/2012	1.1		Amended by the Board	
4/10/2018	2.0		Updated references, general administrative updates, and added additional risk controls	Policy Review Group

2.0 Purpose/Introduction

The purpose of a procurement card program is to provide an efficient, cost-effective method of purchasing and paying for goods and services costing less than \$5,000. By using a procurement card (P-Card), the traditional requisition-to-check process and cost is greatly reduced. Employees who have been issued P-Cards may now initiate a transaction in-person, by telephone or by the internet, within the limits of this Policy.

Benefits of the Procurement Card Program

- Transactions are completed quickly and conveniently
- Lower processing costs and less paperwork
- Increased control of expenditures through complete and timely reporting
- Allows cardholder to purchase by phone and internet
- Reduces delivery time
- One monthly payment to one merchant (P-Card provider)
- Improved cash flow management

3.0 Applicability

This policy is applicable Countywide to all personnel who are assigned a P-Card or review P-Card transactions. Department Directors may enact additional requirements dependent upon budget or resources available. Emergencies may preclude the applicability of policy in certain instances.

4.0 Roles & Responsibilities

Program Administrator

Centralized role responsible for all procurement card program details countywide, including requests for new enrollment, maintenance and cancellation of cards and service as the liaison between the County's P-Card provider and Buncombe County. The Program Administrator works with departments in setting up Users and Cardholders as well as troubleshooting and answering department inquires.

Board Appointed Positions

Person(s) appointed by the Governing Board.

Cardholder

Buncombe County personnel who have been issued a procurement card and are authorized to make purchases in accordance with this Policy.

Department Director

Person who acts as steward of card activity and who shall maintain active involvement with the transactions for his/her department. The Department Director has authority to authorize the issue of a card and may terminate the use of a card as well as invoke disciplinary action when appropriate. The Department Director or their designee acts as reviewer and approver for all department P-Card transactions, excluding their own. As approver, the Department Director or designee has the responsibility of:

- knowing that the purchase was made for legitimate County business
- knowing that the purchase was for a public purpose
- reviewing each receipt and making certain all documentation is appropriate

Reviewer

Personnel who are responsible for reviewing and reallocating cardholder transactions in the reallocation system. Each cardholder may be assigned a reviewer.

Designee

The staff member chosen by the Department Director to act on their behalf during their absence or at appointed times for certain duties or responsibilities.

5.0 Related Policies

- Purchasing Procedures Manual**
- Travel Policy**
- Gift Card Policy**
- Gift Card Procurement Procedure**
- Electronic Payments Policy and Procedures Manual**

6.0 Definitions

Procurement Card (P-Card)

A credit card issued by the County's procurement card vendor. Also known as a procurement card.

Transactions

A transaction is created when a purchase is made using a P-Card.

Reconciliation/Reallocation

The process of assigning the correct General Ledger Account for each transaction in the reallocation system to assure all transactions post to the correct expense account.

Transaction Limit

- a. **Single Transaction Limit** is the maximum amount of a single transaction: \$4,999.99.
- b. **Monthly Transaction Limit** is the maximum amount of transactions during the billing cycle as determined by the Transaction Limit Tier.

Split Transactions

Transactions that together exceed the maximum amount of a single transaction and were split into more than one transaction to avoid being over the single transaction limit. Split transactions are a violation of the procurement card policy and **are not allowed**.

Available Funds

Remaining balance of the Monthly Transaction Limit on an individual's P-Card.

Merchant Category Codes (MCC)

A series of codes that are used to permit, restrict or block certain merchant types. If a cardholder attempts to use their card at a merchant that has been blocked, the charge will be rejected.

7.0 General Provisions

Requesting a Card

Department heads may propose personnel to be cardholders by completing the Procurement Card Request form. In an effort to prevent fraud, the P-Card provider may request a cardholder's date of birth or other personally identifying information prior to card issuance. Request forms should be forwarded electronically to the Finance Department, attention Program Administrator, for processing.

Each P-Card will have the employee's name and department embossed on it and shall **ONLY** be used by that cardholder. **NO OTHER PERSON IS AUTHORIZED** to use that card. A violation may result in cardholders having their card revoked and disciplinary action taken. Cardholders are responsible for all purchases charged on their card.

Transaction limits are established in tiers, with lower tiers having a lower transaction limit. A transaction limit tier should be specified on the Procurement Card Request Form in accordance with the need of the employee.

Any desired increase in a transaction limit for an existing procurement card holder must be requested in writing by a Department Director to the Program Administrator. The table below provides guidelines for

selecting a transaction limit tier based on general employee roles:

Transaction Limit Tiers

Tier	Employee Role	Monthly Limit
1	Infrequent usage of procurement card; items purchased are not of a critical nature to operations; other procurement methods can be utilized to meet needs if limit is reached.	\$1,000
2	Infrequent usage of procurement card; items typically purchased may be of a higher value. Expected needs of role would be limited at Tier 1.	\$5,000
3	Frequently makes purchases for entire cost center, program, or multiple employees; responsible for supplementing critical activities with procurement card. Expected needs of employee would be limited at Tier 2.	\$10,000
4	Acts as primary purchaser for large cost center(s) and/or Tier 3 would be an unreasonable limitation. Also applies to cards that are used as an electronic payment method for suppliers in instances where procurement card is the most reasonable option.	Greater than \$10,000

Monthly limits beyond Tier 3 must be requested in writing by a Department Director to the Program Administrator and authorized by the Finance Director and the County Manager/Assistant County Manager.

The Finance Department shall maintain records of all procurement card requests, limits, cardholder transfers and lost/stolen/destroyed card information.

Preaudit

Cardholders shall follow all procedures set forth by the County for the preaudit of procurement card transactions in accordance with North Carolina Administrative Code (20 NCAC 03.0409 and 20 NCAC 03.0410) and the Buncombe County Electronic Payments Policy and Procedures Manual.

Training

Employees that are cardholders or verify P-Card transactions must review the Procurement Card Policy and receive training from the Finance Department before they can carry out these duties. Recurring training is also required on the schedule established by the Procurement Card Program Administrator; failure to complete recurring training will result in loss of P-Card.

Terms and Conditions

Each cardholder must acknowledge they have read this policy and agree to adhere to the terms within by submitting a signed copy of the Buncombe County Procurement card Program Acknowledgement Letter and Employee Agreement Form.

New cardholders will receive an email at the time the card is requested with instructions and a link to the Policy. Current cardholders will be required to acknowledge and sign as their cards expire and will receive the same email. Before picking up their new card, the cardholder’s acknowledgement must be on file with the Program Administrator.

Reporting

A report detailing P-Card activity for Board of Commission members and Board Appointed Positions will be made available online, at a minimum semi-annual frequency, to the Public and the Board of Commissioners.

8.0 Card Security

It is the responsibility of cardholders to safeguard their P-Cards and account numbers to the same degree they safeguard their personal credit information. Cardholders shall not allow anyone else to use their card, including supervisors and co-workers. A violation of this trust may result in cardholders having their card revoked and disciplinary action taken.

Lost or Stolen Card

Loss or theft of a card should be reported immediately to the Program Administrator, the cardholder's immediate supervisor and the procurement card vendor. Cardholders should keep the customer service phone number in a safe place separate from the card for quick reference in the case of a lost card.

Cardholder Transfers

If a cardholder moves from one division to another within the same County Department, a new card is not required. If a cardholder moves from one Department to another, a new card is required. The Department Director must contact the Program Administrator when either event occurs.

Name Change

Changes to a cardholder's name should be reported to the Program Administrator in writing by the cardholder's Department Director so a new card can be requested.

Inactive Cards

Periodically P-Cards shall be reviewed for inactivity. Cards that show no activity within a twelve-month period may either be deactivated or have their transaction limit reduced.

Employee Terminations and Retirement

Upon separation from Buncombe County due to dismissal, retirement, or resignation, cardholders shall surrender their P-Card and P-Card invoices to their supervisor. The Program Administrator shall be notified immediately by the supervisor to terminate the employee's P-Card.

9.0 Purchasing Guidelines

The P-Card is designed to be an enhancement to the County's purchasing policy and payment process. It does not replace requirements to comply with existing State or County laws, regulations, or policies and procedures regarding purchasing and/or travel.

The P-Card is simply a corporate credit card issued to Buncombe County employees. The P-Card can be used at any merchant that accepts credit cards.

Buncombe County Policy states that *all* purchases \$5,000 or greater require a Purchase Order.

Transaction Limits

The monthly maximum credit limit on any single P-Card is set by the Transaction Limit Tier. The single transaction limit cannot be greater than **\$4,999.99**. Transactions that cost more than this amount cannot be broken into smaller purchases (split transactions) to meet the single transaction limit. Violations may result in card cancellation, disciplinary action taken, a possible Audit finding, and/or a reference to the violating department in the external auditor's Management Letter. A single transaction of more than \$4,999.99 may be possible by encumbering funds with a Purchase Order prior to the purchase and getting authorization from the Program Administrator. A lower single or monthly transaction limit may be assigned to your P-Card based on available budgets or as directed by your Department Director.

Authorized P-Card Use

P-Cards may be used at any merchant that accepts credit cards. Cardholders must comply with the County's purchasing and travel policies and procedures when using the P-Card. The total value of a transaction shall not exceed a cardholder's single purchase limit. Examples of appropriate uses include purchases of:

- Materials
- Equipment
- Supplies
- Accommodations
- Airfare
- Training/Conference Registrations

Unauthorized P-Card Use

Cardholders must comply with the County's purchasing policies and procedures when using the P-Card. Examples of unauthorized use include, but are not limited to:

- Personal purchases of any kind
- Purchases over the cardholder's transaction limits
- Transactions split to avoid or circumvent the single purchase limit
- Cash refunds or advances, money orders, or wire transfers
- Meals, except as specifically authorized by Department Director (See Meals and Meeting Expenses Policy)
 - If a meal is authorized by the Department Director, tips charged on the P-Card cannot be in excess of 20%.
 - Your P-Card is not to be used for meals while travelling. Per the travel policy, travel meals will be covered by a per-diem rate
- Gasoline for vehicles
- Entertainment expenses
- Use of card by anyone other than the cardholder
- Fines or traffic tickets
- Gift cards (except by the Gift Card Liaison; refer to the Gift Card Policy)
- Controlled substances such as alcoholic beverages or tobacco products
- Electronics and Information Technology equipment and subscriptions not in accordance with the Purchasing Manual

Cardholders shall be personally responsible for any expenditures on their card and shall provide, when requested, information about any specific purchase. This does not include disputed charges or fraudulent charges.

If the P-Card is accidentally used by the cardholder for a personal purchase, the cardholder shall immediately notify the Program Administrator in writing and provide payment via check or money order to "Buncombe County, NC" for the exact amount of the purchase. Habitual accidental use of the P-Card may result in the revocation of the card or other appropriate disciplinary action.

Online Accounts or Memberships

Many online vendors offer business or enterprise accounts. Employees shall defer to using any such account as directed by the Procurement Manager. Cardholders should avoid adding County P-Cards to online accounts that may also be used for personal purchases in addition to County purchases.

Required Backup or Documentation

When purchases are made, the cardholder shall retain the receipt. For cardholders who do not reallocate their own transactions, all receipts must be turned in immediately to their Reviewer for reconciling purposes. If the information below is not on the receipt provided by the merchant, the cardholder must write the information on, or attach it to, the receipt.

- Merchant name and address
- Date of transaction
- Card number charged (partially encrypted)
- Quantity and description of item(s) purchased to include the departmental purpose served by the purchase if the business purpose is not clear (description must be decipherable by anyone reading the receipt)
- Amount charged to card
- Account codes for reallocating charges
- Reference Food Purchasing Policy for additional documentation which may be required for food purchases authorized by Department Director

Allocation of Charges

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
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All transactions are to be allocated within five business days of the transaction date. Cardholders that do not reallocate their own transactions should give receipts/invoices to the reviewer as soon as the charge is made. Repeated failure to allocate transactions in a timely manner may result in cancellation of P-Card.

Returns and Exchanges

The cardholder is responsible for contacting the merchant when goods, equipment or supplies purchased with the P-Card are not acceptable (incorrect, damaged, defective, etc.) and for arranging a return for credit or exchange. If items are returned for credit, the cardholder is responsible for obtaining a credit receipt from the merchant and retaining that receipt with the supporting documentation. If items need to be exchanged, the cardholder is responsible for returning the items to merchant and obtaining a replacement as soon as possible.

Disputed Transactions

Each cardholder or reviewer is responsible for resolving any disputed item directly with the merchant. If resolution is not possible, the employee or their supervisor should attempt to dispute the transaction via the County’s credit card vendor or contact the Program Administrator for assistance.

Retention of Receipts/Invoices

All P-Card receipts/invoices are to be scanned and retained in electronic format via the appropriate document management system. Retention schedules for NC county governments state that the minimum retention for general receipts/invoices is three years. However, certain transactions, such as those associated with a grant or project, may be subject to retention requirements greater than three years. Departments are responsible for implementing a process to retain receipts that are subject to such requirements.

Merchant Category Codes (MCC)

Each merchant that accepts credit cards has a standard code assigned to it that defines the category of goods or activity they are involved with. Buncombe County has restricted certain types of MCC’s to comply with established purchasing policies and procedures. If a cardholder feels their transaction is inappropriately denied due to the MCC, please notify the Program Administrator.

10.0 Audits

All P-Card activity is subject to routine monitoring and audits to determine compliance with terms and conditions of the P-Card program. The overall audit objective is to ensure proper management controls are maintained over the authorization and use of the P-Card, to provide feedback for process improvements, and to focus on potentially fraudulent, improper or abusive purchases.

11.0 Identifying and Reporting Fraudulent, Improper, or Abusive Activity

With the common goal to provide citizens of Buncombe County with an honest, effective and efficient County government, it is the cardholder’s duty to report all suspected instances of fraud and abuse to the Internal Auditor or appropriate management. Should the cardholder be uncomfortable with reporting to the Internal Auditor or management, the cardholder may report it confidentially through the County’s Whistleblower Hotline toll-free at 1-866-908-7236.

Fraudulent Purchases

Use of a P-Card to acquire goods or services that are unauthorized and intended for personal use or gain constitutes a fraud against the County.

Improper Purchases

P-Card transactions that are intended for County use but are not permitted by law, regulations, or County policy generally are considered improper. P-Card purchases must be delivered directly to a place where official County business is conducted.

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
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Abusive Activity

Purchases of authorized items at terms (e.g. price, quantity) that are excessive, are for a questionable government need, or both are considered abusive. Costs and quantities should be reasonable and comparable for similar goods and services.

12.0 Penalties for Misuse

A cardholder who makes unauthorized purchases or carelessly uses a P-Card may be liable for the total dollar amount of such purchases, plus any administrative fees charged in connection with the misuse. The Cardholder will also be subject to disciplinary action which may include termination and criminal charges.

13.0 Questions/Contact Information

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

Program Administrator can be reached by calling the Finance Department at 828-250-4130.

Appendix H

Gift Card Policy





Buncombe County, North Carolina

Gift Card Policy

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1.0 Policy Information

Category & Subcategory:	Gift Cards	Original Effective Date:	4/30/2018	This Revision Effective:	2/16/2021
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
4/10/2018	1		Original version	
4/30/2018	2	3.0 & 6.0	<ul style="list-style-type: none"> Added definition of “grant funded” Included grant-funded uses as authorized in general, removed statements of specific grant-funded programs 	
2/16/2021	3	6.4 & 6.5	<ul style="list-style-type: none"> Clarified authority to purchase gift cards with a procurement card Clarified authority of Finance Director/CFO to designate Gift Card Liaison Expanded allowable usage of gift cards for service delivery 	

2.0 Introduction/Purpose

The purpose of this document is to establish a policy for requesting and issuing gift cards and to ensure proper handling and accountability of these cards. Gift cards are recognized as a cash-equivalent and are susceptible to potential misuse and unnecessary risk exposure. The intent of this policy is to minimize or eliminate these risks while maintaining the integrity of program requirements.

3.0 Definitions

Gift Card: A gift card is defined as any prepaid stored-value money card issued by a retailer or a bank to be used as an alternative to cash for purchases.

Grant-funded: Funded by revenues awarded or allocated from another party for a designated purpose. Examples include grants secured through competitive process (e.g., Nurse Family Partnership, START) or legislated allocations (e.g. TANF Block Grant, Social Services Block Grant).

4.0 Applicability

This policy applies to all Buncombe County cost centers, programs, and employees. Department Directors may enact additional requirements dependent upon budget or resources available.

5.0 Related Policies and/or Statutory References

Below are references to relevant policies, procedures, and/or statutory references:

5.1 **NCGS 159-32. Daily Deposits**

5.2 **NCGS 159.28. Budgetary Accounting for Appropriations**

5.3 **IRS TAM 200437030:** In summary, gift cards are treated same as cash and are taxable income when provided to employees because their value is apparent.

5.4 **Buncombe County Procurement Card Policy**

5.5 **Buncombe County Gift Card Procurement Procedure**

6.0 Policy

6.1 Gift cards shall not be purchased for or given to any employee.

6.2 No gift cards shall be provided as payment for goods or services. Gift cards provided to suppliers in this manner could be considered a kickback as no invoices can be tied to the gift card in the general ledger.

6.3 Gift cards shall not be used for personal purchases or personal gain.

6.4 Gift cards shall not be acquired with a procurement card except by a Gift Card Liaison as designated by the County's Chief Financial Officer. Please refer to the Buncombe County Procurement Card policy.

6.5 Some programs have known circumstances that the usage of gift cards results in the best delivery of services. These applications are authorized by the Board of County Commissioners and are limited to the following:

- Grant-funded programs and uses.
- Client assistance and support programs.
- Buncombe County Service Foundation: Supplements to cover incidental needs for foster children and families.

Any usage of gift cards outside of the circumstances noted above is not permissible without prior authorization from the Buncombe County Board of Commissioners.

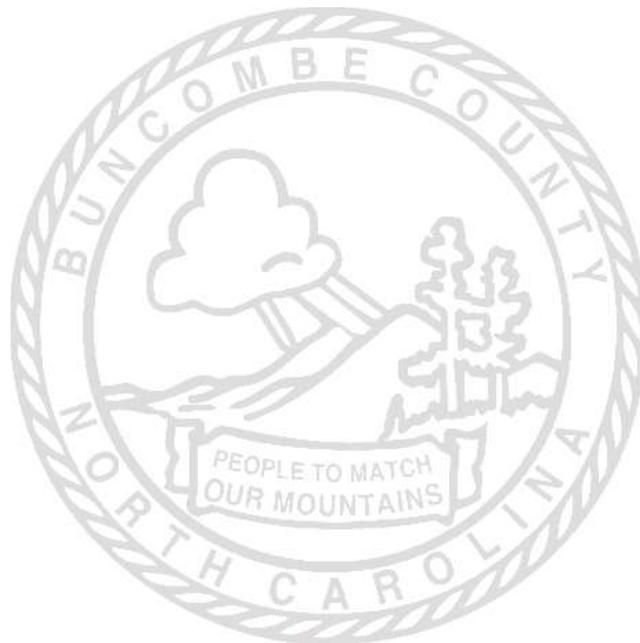
6.6 The methods of procuring any Gift Cards shall be constrained to the process outlined in the Gift Card Procurement Procedure.

7.0 Policy Non-Compliance

7.1 Compliance with this policy shall be regularly monitored by all authorized expenditure approvers within the County and by the County Finance department. Violations of this policy may result in disciplinary action (including termination and criminal charges), possible Audit finding, and a write-up in the Management Letter for the violating cost center or department.

Appendix I

Meal Policy





Buncombe County, North Carolina

Meals and Meeting Expense Policy

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1.0 Policy Information

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

Revision History

Effective Date	Version	Section	Summary of Changes	Author

Title: Meals and Meeting Expense Policy	Policy #: n/a	Revision #: 1
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2.0 Introduction

Buncombe County’s policy on food purchasing is designed to ensure public funds used to purchase food for meetings is done so with thoughtful attention to cost effectiveness and appropriate scenarios.

3.0 Purpose

To establish a policy which establishes guidelines for the appropriate purchase of food for County activities and events. This policy does not address food purchases related to business travel. Refer to the County Travel Policy for this guidance.

4.0 Definitions

4.1 Food

Food refers to meals, snacks, and beverages.

4.2 Department Director

Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

4.3 Designee

Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.

5.0 Applicability

This policy applies to all Buncombe County departments, including staff support of boards or commissions during or outside of regular business hours. Department Directors may enact additional requirements dependent upon budget or resources available.

Exceptions – The County recognizes that there may be emergency or extenuating circumstances which merit provision of food for meetings, though not previously planned (e.g., extended public hearing on business-critical topic). These exceptions should be approved by a Department Director. In these situations, County staff should document and store description of the event and justification for the exception with the receipt or invoice for the purchase.

6.0 Roles and Responsibilities

This policy has been approved by the County Manager. The Finance Department has delegated authority for the management, storage, and communication of this policy.

7.0 Policy

When meetings of an administrative nature are held that are directly related to the business of the County, the cost of meals or light refreshments may be paid from budgeted funds with approval from a Department Director or their designee. Food and refreshments may be purchased with budgeted funds for one or more of the following purposes or activities: (the following are examples and not an exhaustive list):

- a. Meetings of the Board, advisory committees, public officials, and community members in supporting and collaborating in program success.
- b. Trainings, workshops, webinars and seminars.
- c. Countywide employee events (i.e. Employee Appreciation or United Way Campaign). Such events must be open to all County employees.
- d. Retreats of departments or other units.
- e. Working lunches when that is the reasonable time available for all parties to attend the meeting.
- f. Meetings with community members regarding collaboration and partnership in the community.

Those planning for food expenses should consider the following principles:

- *Appropriateness*: Meals should be necessary and integral to the business meeting, not a matter of personal convenience. The provision of food for gatherings of employees on a daily basis is not considered an appropriate

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

- *Cost Effectiveness:* The expenditure of budgeted funds for food and refreshments should be cost-effective and reasonable. Generally, meal costs should be no more than local GSA per diem meal rates, and light refreshments should be no more than the cost of half of a lunch per diem per attendee. Breakdown of per meal rates can be found at the GSA site at: <https://www.gsa.gov/travel/plan-book/per-diem-rates/meals-and-incidentals-expenses-mie-breakdown>. Those planning these events should get as close an estimate as possible to the actual number of expected attendees. If the meeting is scheduled more than two weeks in advance, ask for an RSVP and this should guide the purchase of food.
- *Documentation* – Meetings must have an agenda and an accurate attendance list should be submitted at the close of the meeting. This documentation should be attached to the receipt or invoice for such purchase and stored in an otherwise conspicuous location for access upon request. Refer to the Food Purchasing Procedure for specific direction.
- *Special Accommodations* – Dietary needs will be met with a one week advanced notice and will be accommodated with the same consideration for cost effectiveness as outlined above.

Appendix J

Travel Policy





Buncombe County, North Carolina

Travel Policy

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1.0 Policy Information

Category & Subcategory:	Travel	Original Effective Date:	9/16/2008	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Assistant County Manager	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
9/16/2008	1.0		Adopted by Board of Commissioners	
11/20/2012	1.1		Amended by Board of Commissioners	
4/10/2018	2.0		Revisions by Policy Review Group	Policy Review Group

2.0 Purpose/Introduction

The purpose of this policy is to establish a uniform policy that is consistent with the business objectives of Buncombe County. It provides the guidelines for the authorization and reimbursement of travel expenses incurred by employees when travel is necessary to conduct business on behalf of the County.

It is the County's policy to reimburse employees for reasonable expenses incurred when traveling for official County business, including meetings, conferences, trainings, workshops, and seminars. Travel may be local, in state, out-of-state, foreign and/or overnight.

3.0 Definitions

3.1 **Department Director**

Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

3.2 **Designee**

Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.

3.3 **M&IE**

Meals and incidental expenses such as laundry and room service, tips for services and other fees that may be associated with travel.

3.4 **Per Diem**

Daily allowance for M&IE.

3.5 **GSA**

US General Service Administration. Web Site for Per Diem rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

3.6 **Passengers**

Can be staff members; staff from other governing agencies and municipalities; and clients of Buncombe County departments. All passengers using County or Rental Vehicles must be on official County business.

4.0 Applicability

These policy and procedures are applicable to all Buncombe County employees. Department Directors may enact additional requirements dependent upon budget or resources available. Emergencies may preclude the applicability of policy in certain instances.

5.0 Roles and Responsibilities

The County realizes that in the course of providing services and professional development to its employees that staff travel can be a necessity. The County's responsibility for cost effectiveness should be the guiding principle when considering decisions involving employee travel. Employee travel should be via the most economically viable alternatives and consistent with good business practices.

Employee travel and associated expenses will be authorized only in circumstances that are clearly consistent with the mission of the County. It will be the responsibility of each Department Director, or their designee, to ensure that all employee travel meets this objective and all reimbursements are made for reasonable business expenses in connection with the authorized travel as defined in this policy.

6.0 Policy

Travel Request

All requests for travel must be approved in advance by the applicable Department Director, or their designee. The County Manager/Assistant County Manager and the Department Director must approve foreign travel.

Please refer to the Buncombe County Travel Procedures regarding specifics for expense management and travel reconciliation. These procedures will outline the mandatory requirements for travel reconciliation.

PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES

Overnight Travel

Ideally, per diem will be requested in advance of travel when possible. If this is not possible, travelers may request to be reimbursed for meals and incidental expenses (M&IE) for overnight travel based upon Federal per diem rates in accordance with GSA. The per diem rate is based upon the city/county where travel is located. Meal receipts are not required and should not be submitted with trip documentation. Incidental expenses include laundry, room service, tips for services and other fees.

Note: If neither the city nor county is listed, then the standard rate for that state applies. This rate is subject to change and will be posted on the GSA web site.

Buncombe County's policy for Per Diem is as follows:

- First and last day of travel equals 75% of daily M&IE
- Full allowance for all other days

P-Cards should not be used to pay for meals for which an employee received per diem. See the P-Card policy for details.

Day trip travel reimbursement

The County will reimburse an employee for lunch per diem rate when traveling out of county on business in which a return to the county for lunch would be time and cost-prohibitive. The County will reimburse only the registration or meeting fee when lunch is included in the cost of the course/seminar/meeting.

When a day trip creates an extended workday, where the traveler:

- a. Departs before 6 a.m., breakfast can be reimbursed at one-third the per diem rate for the location to which the traveler is going.
- b. Returns home after 7 p.m., dinner can be reimbursed at one-third the per diem rate for the location from which the traveler is returning.

Generally, these meals are taxable as wages to the employee because travel must be away from home overnight to be excluded.

LODGING AND TRANSPORTATION

Transportation expenses shall be reimbursed based on the most economical mode of transportation that reasonably meets the official travel needs.

The use of a P-Card for Booking for Lodging and Air Travel will be required unless the Department does not have access to a P-Card at the time of booking. Use of personal credit cards is discouraged for this purpose as the County is unable to recoup sales tax and P-Card rebates and this use will be at the discretion of the Department Director. Reimbursement for lodging will be limited to the GSA rate for that location or the rate actually paid, if lower, unless such accommodations are not available. An exception would be if the traveler is attending a conference and [the conference hotel or other hotel sponsored by the conference charges a higher conference rate.](#)

Accommodations should only be made at a venue that is a legally established provider of lodging. Those employees booking accommodations should consult the local government rate at the lodging establishment and compare with other available rates when booking. Booking non-refundable rates is discouraged.

Air Travel

Booking of air travel should be done using available coach rates that best suit the work schedules and budget of the Department. Employee time away from work shall be a consideration in deciding the mode of travel. Employees who choose a mode of transportation other than flying due solely to personal considerations when coach airfare is the least expensive means of travel will be reimbursed based on the least expensive cost., either airfare or actual expenses. Alternate modes of transportation cannot take away from employee's work schedule.

Ground transportation including travel to/from the airport and place of lodging, and travel to/from place of lodging to place of business should be by the most reasonable mode of travel available taking into consideration both employee safety and schedule constraints. This includes taxi and/or shuttle services and public transportation. The use of a rental vehicle for this purpose must have the prior approval of the Department Director or their designee.

Foreign Travel

Foreign travel must be approved in advance by the County Manager, Assistant County Manager, and the Department Director. The same requirements and recommendations from Air Travel section above applies to Foreign Travel as well.

County Vehicles

County vehicles may be used for travel outside of the county when approved by the Department Director or his designee. These decisions should be made considering the department's need for county vehicle usage. Please consult the Vehicle Usage Policy for details.

Vehicle Rental

A rental vehicle may be requested by employees for official County business. Please refer to the Buncombe County Travel Procedures for guidance on submitting a rental vehicle request. Reservations should be made as far in advance as possible to ensure timeliness of pickups by the rental car vendor.

When using a rental vehicle for travel, fuel purchases are to be made only with a "gas" credit card. Buncombe County procurement cards cannot be used for the purchase of gasoline, unless an emergency arises.

Personal Vehicles

If an employee is traveling out of county on business, the use of county vehicles or rental vehicles would be encouraged over the use of personal vehicles and the Department Director or their designee should approve the use of personal vehicles for out of county travel. The numbers of employees traveling and how many vehicles would be used as well as ADA compliance are considerations in this decision.

If an employee chooses to use their personal vehicle instead of a rental vehicle, the reimbursement will be at the standard mileage rate allowed by the Internal Revenue Service and is calculated from the employee's regularly assigned place of work or duty station to destination.

Family Members and Personal Travel Buncombe County does not pay for or reimburse a traveler for the transportation, lodging, meals or other expenses of a traveler's family or traveling companion(s). It is the responsibility of the traveler to identify any expenses pertaining to family or companions.

LOCAL MILEAGE FOR COUNTY BUSINESS

Travel in a personal vehicle from the office to visit a client or establishment, store, another department, post office, etc. for a work-related activity is a travel expense that would be reimbursed at the current IRS mileage rate. Travel from home to work, from office to lunch, or any other personal travel may not be claimed as local travel expense.

Title: Travel Policy	Policy #: n/a	Revision #: 2
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Employees whose job duties do not normally incur mileage may claim mileage for use of personal vehicle on County business in the local area, provided the Department Director or their designee approves it in advance.

If you are traveling from home to a location before going to work, you may only claim additional mileage that is more than your normal daily commute. Example: you live in Woodfin (North Asheville) and drive to Office Depot on Tunnel Road, and then to work at a County office downtown. You do not claim mileage from your home in Woodfin, to Office Depot, to work. You only claim mileage equivalent to leaving from your office and going to Office Depot.

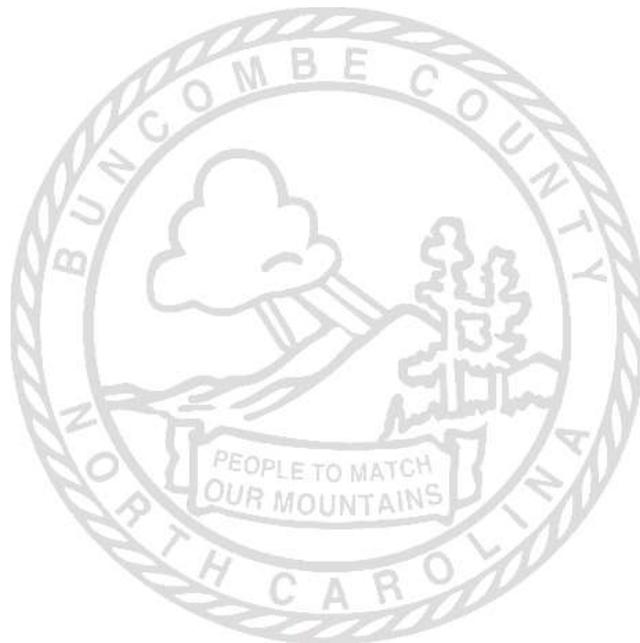
TRAVEL FOR BOARD OF COMMISSIONERS (BOC) AND BOARD APPOINTED POSITIONS

All travel for Board-appointed positions (to include the County Manager, the Clerk, and the Finance Director) will be approved by the Chair or Vice-Chair of the BOC. The Board of Commissioners will be advised if any of these positions travel out of state or out of the country.

Any business travel by members of the BOC outside of North Carolina Association of County Commissioners (NCACC) or National Association of Counties (NACo) events will require notification to the Chair and/or Vice-Chair of the BOC prior to approval or reimbursement of said travel.

Appendix K

Procurement Policy





Buncombe County, North Carolina

Procurement Policy

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1.0 Policy Information

Category & Subcategory:	Procurement/Policies and Procedures	Original Effective Date:	10/1/2013	This Revision Effective:	10/16/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	-	Approved By:		
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author

2.0 Policy Purpose

This policy is intended to be a guide to all Buncombe County Government employees responsible for obtaining apparatus, supplies, materials, equipment and services. The intent is to design policies and procedures that will serve the County's needs, provide for effective, efficient and economical buying processes, and follow the legal guidelines set forth in the North Carolina General Statutes.

3.0 Roles & Responsibilities

The procurement roles and responsibilities of Buncombe County Government can largely be assigned to the following:

a. Buncombe County Procurement Division

The County's Procurement Division is responsible for:

- Policy development, revision, implementation, and monitoring;
- Administration of centralized procurement programs and processes;
- Development and provision of any required procurement-related training to county employees;
- Assisting all county employees with procurement needs.

b. All County Departments

Department Directors and their designees, Cost Center Managers, and all staff with procurement-related roles are responsible for the following:

- Conducting all purchasing activities in accordance with the applicable North Carolina General Statutes, County policies and procedures, ordinances, Federal rules and regulations, and in pursuit of the best interests of Buncombe County;
- Developing and maintaining good public, supplier, and internal relationships;
- Ensuring fair and open competition by ethical means;
- Extending honest, courteous, and impartial treatment to all interested suppliers;
- Respecting public trust and not abusing the procurement process for personal advantage or gain.

c. Standards of Conduct

i. Gifts and Favors from Suppliers

North Carolina General Statute § 133-32 addresses the legal implications of governmental employees accepting gifts and favors from suppliers. Briefly summarized, this statute states it is unlawful for any supplier who has a current contract with a governmental agency, has performed under such a contract within the past year, or anticipates bidding on such a contract in the future to give gifts or favors to any employee of a governmental agency who is charged with preparing plans, specifications, or estimates for public contracts, awarding or administering such contracts, or inspecting or supervising construction. It is also unlawful for a governmental employee to willfully receive or accept such gifts or favors.

ii. Supplier Relations

Should a department have trouble with a supplier, concerns should be documented in an email to the Procurement Division. Correspondence should be as specific as possible, detailing the circumstances, dates,

personnel involved (including titles), and phone numbers. This information will be helpful in determining if the supplier will be considered for future bid awards.

4.0 Penalties for Non-Compliance

Failure to comply with this policy may result in an audit finding and/or disciplinary action, including termination and criminal charges. Individuals and departments identified as failing to comply with Buncombe County policies shall be notified and potentially identified to county management, internal audit, and/or law enforcement, as appropriate.

5.0 Types of Purchases

Purchases must be made according to the dollar thresholds set forth by North Carolina law (see **Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes**). Additional County policies may also apply, as shown below.

a. Goods (Apparatus, supplies, materials, or equipment)

The following thresholds are established to govern procurement of goods.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Multiple quotes not required P-Card recommended Purchase Order or Contract optional	Authorized Department Staff
\$5,000 - \$29,999	Multiple quotes recommended Requisition Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Informal bid process Requisition Purchase Order or Contract	County Manager or Designee
\$90,000 or greater	Formal bid process Purchase Order or Contract	County Manager or Designee BOCC Notified

i. Food Purchases

Specific guidelines exist around food purchases for meetings, please refer to the Meals and Meetings Policy. Meals should not be purchased using a procurement card while also receiving a per diem for meal expense, please refer to the Procurement Card Policy.

ii. Vehicle Purchases

The purchase of vehicles outside of the Sheriff and General Services departments should be coordinated in conjunction with the Procurement Division. Title and/or bill of sale must be received and maintained for all vehicle purchases.

iii. Buy and Sale of Real Property

The buy and sale of real property at any dollar amount must be approved by the governing board.

b. Services

Competition may be formal or informal based on the dollar amount and project (RFP, simple quotes, or other best practice method). Award should be based on the best overall, justifiable solution, which may include cost and other factors. Refer to **Exhibit B - Independent Contractor / Employee Checklist** for help in determining whether someone qualifies as an independent contractor.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Best practice based on the needs of the department Purchase Order recommended Contract may be advisable based on risk	Authorized Department Staff

\$5,000 - \$89,999	Best practice based on needs of the department Purchase Order or Contract required Contract may be advisable based on risk	County Manager or Designee
\$90,000 or greater	Solicitation or Request for Proposals required unless waived (reason for waiver must be provided) Purchase Order or Contract	County Manager or Designee BOCC Notified
Contracts with schools, universities or other agencies for student interns	Contract	County Manager or Designee
One year leases, rentals and maintenance contracts	Contract	County Manager or Designee
Multi year leases, rentals and maintenance contracts	Contract	County Manager or Designee BOCC approval required if contract does not include non-appropriations clause

For services contracts, consider the following:

- Issuance of a Request for Proposals (RFP) is the preferred method when and if a County department chooses to use a more formal competitive solicitation process.
- The procedures for advertising and proposal opening are flexible.
- Award of service contracts may be based on factors other than cost and responsiveness with such factors as vendor experience, qualifications, and solution possible taking precedence over price.

Waiver of competitive solicitation of services contracts

A Department may waive the requirement for issuance of a competitive solicitation for a services contract over \$90,000 when it is in the County’s best interest to do so. Examples of such instances include the following:

- continuum of service delivery is paramount;
- competition will not yield significant benefits;
- when only a single vendor can provide a specific service.

c. Architects, engineers, surveyors, design and build, or construction manager at risk

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$49,999	Qualification-Based Selection (unless exempted) Contract	County Manager or Designee
\$50,000 - \$89,999	Qualification-Based Selection Contract	BOCC or Designee
\$90,000 or greater	Qualification-Based Selection Contract	BOCC Approval

1. Qualification-Based Selection (QBS)

- A Selection Committee comprised of at least 3 members must be used.
- A scoring process and criteria based on qualifications shall be used to evaluate participating firms.
- When using construction manager at risk, prequalification of first-tier subcontractors must be determined as stated in General Statute §143-128.1.
- If the exemption of the qualification process is being used it must be noted in any advertisement or announcement.

2. Task Orders

Any task order issued by an architect, engineer, or surveyor shall be approved by the Board or an employee designated by the Board.

d. Construction or Repair

General Statute § 143-129 requires counties to obtain formal bids for construction or repair for projects of \$500,000 and above. An advertisement must run one time at least ten calendar days before the bid opening. The advertisement must list the date and time of the bid opening, mention where the specifications may be obtained, and state that the Board reserves the right to reject any and all bids.

Three bids are required and if three are not received, the project must be re-advertised at least ten days before the next bid opening. If three are still not received, a contract can be awarded by the Board of Commissioners after evaluation, to the lowest responsive, responsible bidder, taking into consideration quality, performance, and the time specified for performance of the contract.

Buncombe County requires that contractors make a good faith effort to use minority owned businesses for subcontracting needs as set forth by the Minority Business Plan. Failure to comply is grounds for rejection of bids.

Construction and repair projects should be handled by the General Services staff, along with the pre-bid conferences, bidding and award in consultation with the architect, engineer, or construction manager at risk for the project.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Best practice based on the needs of the department	Authorized Department Staff
\$5,000 - \$29,999	Best practice based on the needs of the department Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Informal bid process Purchase Order or Contract	County Manager or Designee
\$90,000 - \$499,999	Informal bid process Purchase Order or Contract	County Manager or Designee BOCC Notified
\$500,000 or greater	Formal bid process Contract	BOCC Approval

e. Information Technology

All requisitions for Information Technology related items, including but not limited to computer hardware and software, telephone systems, mobile communication devices, and security goods or services will have prior approval and involvement of the Information Technology Department.

NC Statute allows for the selection and award based on considerations other than price.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Request for technology purchase through IT Department	Authorized Department Staff, IT Dept.
\$5,000 - \$29,999	Request for technology purchase through IT Department Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Request for technology purchase through IT Department Informal Request for Proposals (RFP) Purchase Order or Contract	County Manager or Designee
\$90,000 or greater	Request for technology purchase through IT Department Formal Request for Proposals (RFP) Contract	County Manager or Designee BOCC Notified

6.0 Bidding

All bidding shall be compliant with North Carolina statutes.

When procurement requires both the purchase of goods and services, it is imperative to determine which element, whether goods or services, constitutes the larger component of cost. **The element constituting the larger portion of the procurement is the predominant aspect.** The predominant aspect must be identified in order to determine the procurement method required to fulfill the purchase.

The record of bids submitted shall be maintained. Departments should supply this record to the Procurement Manager as directed.

a. **Formal Bids**

A **competitive bid process** in compliance with NCGS § 143-129 must be used in the following cases:

- Purchase of supplies, materials, and equipment estimated at \$90,000 and above;
- Construction or repair contracts estimated at \$500,000 and above.

1. **Notify Procurement Manager** that a formal bidding process is required.

2. **Prepare Specifications**

Detailed written specifications will be prepared by the requesting Department with the assistance of the Procurement Manager or designee when needed. Refer to the section labeled “Bid Specifications” for additional information.

3. **Create Bid Package or Request for Bid**

A Request for Bid will be issued and will contain at a minimum the following information:

- A. The name of the requesting department.
- B. A brief description of the goods or services to be purchased.
- C. The date and time of the bid opening.
- D. The date and time of the pre-bid conference, if applicable.
- E. The name of the Procurement Manager or designee.
- F. General Conditions, applicable for a Formal Bid Proposal.
- G. Specific requirements for the goods or services to be purchased.

4. **Post Advertisements**

Advertisement of Bids: North Carolina General Statute § 143-129(b) requires that at least seven (7) calendar days must lapse between the date the advertisement appears and the date of the opening of formal bids. Bidding opportunities are publicized electronically using the County website.

5. **Conduct Pre-bid Conference (Optional)**

A pre-bid conference is a meeting between the Procurement Manager or designee, the requesting departmental staff and prospective suppliers during which the specifications will be reviewed, and/or the site toured. The Procurement Manager or designee will explain the scope and objectives and techniques of the procurement, emphasize critical elements of the bid documentation and encourage input from the suppliers. A site visit allows the suppliers to observe physical characteristics of the land or structures that are relevant to the procurement. A pre-bid conference and site visit are collectively referred to as a “Pre-Bid Conference.”

- A. When a pre-bid conference should be held: Pre-bid conferences may be particularly advisable when the County seeks to procure goods or services that are highly technical or complex.
- B. Notice of the pre-bid conference: If a pre-bid conference is conducted, the bid documents must provide the time, date and location of the conference. The conference should be held as soon as possible after the Bid Package is issued.
- C. Attendance at the pre-bid conference: Attendance of suppliers at pre-bid conferences is encouraged but is not mandatory, unless otherwise specified in the Bid Package.
- D. Oral representations at the pre-bid conference: The Procurement Manager, designee or requesting department will make a written note of all inquiries and points of contention raised by the

prospective bidders. Clarification may be provided at the pre-bid conference as long as the specifications or conditions are not altered. Oral representations made at the pre-bid conference by the Procurement Manager, designee or the requesting department will not be binding upon the County. All material clarifications of any provision of the invitation for bids, or the amendment of a specification or condition of the Bid Package, will be made only in writing as an addendum.

- E. Minimum requirements: The Procurement Manager may add any additional requirements to a pre-bid conference as is deemed appropriate.

6. Submission of Bids

Proposals for Formal Bids must comply with the following:

- A. Oral, telephone, or faxed bids are not accepted: The Procurement Manager or designated staff will not accept oral bids nor bids received by telephone, or fax, for formal bids.
- B. Bids must be sealed: Bids shall remain sealed until the date and time set for the opening.
- C. Deviations: Bids containing conditions, omissions, erasures, alterations, or items not called for in the bid may be rejected by the County as being incomplete.
- D. Bid forms must be signed: The bid forms must be signed in order to be considered a responsive, responsible bid. If a bidder is a corporation, the bid must be submitted in the name of the corporation, not the corporation's trade name. The bidder must indicate the corporate title of the individual signing the bid.
- E. Confirmation of receipt: The bidder is responsible for confirming the receipt of a bid submission.

7. Receipt of Bids

The Procurement Manager or designee will receive bids as follows:

- A. Bids must be received timely: If bid specifications indicate bids are to be delivered in person, through the postal mail, or by parcel service, bids must be delivered no later than the date and time set for the receipt of bids in the bid specifications.
- B. Bids must be kept in a secure location until opened: All bids received must be sealed and will be kept in a secure location until the time and date set for the opening of bids.
- C. Identity of Bidders confidential: Prior to the time and date of opening, the identity of the suppliers submitting bids and the number of bids received is confidential and may be disclosed only to County officials and only when disclosure is considered necessary for the proper conduct of the bidding process.
- D. Inadvertent opening of bid: If a bid is inadvertently opened in advance of the prescribed bid opening, the Procurement Manager or designee will write an explanation of the inadvertent opening on the envelope, with the bid number, time and date of opening. The envelope will be resealed and deposited with the other bids.
- E. Late Bids: Late bids will not be considered under any circumstances and will be returned unopened with a letter or email of explanation to the sender.

8. The Opening of Bids

The Procurement Manager or designee will open formal bids according to the following procedure:

- A. Bids opened and read aloud: All bids received timely will be opened and publicly read aloud at the time and date established for such opening in the Bid Package.
- B. Bids submitted electronically: Bids received via the electronic purchasing system are closed at the determined close time. A bid tally will be run indicating the suppliers responding to the bid and their bid amounts as submitted.
- C. Bids submitted for Information Technology goods and services: Proposals submitted for information technology goods or services, including software, telecommunications, data processing, etc., are not subject to public inspection until a contract is

awarded. Therefore, there will be no public bid opening to comply with NCGS 143-129.8 for information technology related items.

9. Evaluation of Bids

The bids received timely will be examined by the Procurement Manager or designee for compliance with the requirements set forth in the Bid Package. The Procurement Manager or designee will review each bid to determine whether it has facial deficiencies that preclude it from being examined further.

10. Award

Bids shall be awarded in accordance with North Carolina General Statutes § 143-129(b) to the lowest responsive, responsible bidder taking into consideration quality, performance, and the time specified in the proposal for the performance of the contract.

b. Informal Bids

An informal bidding process will be used for the following:

- Construction or repair contracts estimated from \$30,000 to \$499,999
- Purchases of supplies, materials, and equipment estimated from \$30,000 to \$89,999

While informal bids are acceptable at these thresholds, departments may also choose to use a formal process if desired. If the estimated total dollar amount of an informal purchase is over \$80,000 for purchases of goods or over \$450,000 for construction or repair contracts, then it is recommended to use a formal bid process to prevent rebidding if all quotes received are over the formal threshold.

NCGS § 143-131 does not specify any methods for securing informal bids, however it does require awards be made to the lowest responsible bidder taking into consideration quality, performance, and the time specified in the bids for the performance of the contract. Methods of receiving quotes are at the discretion of the Procurement Manager or the requesting department designee.

State and County policy require the following for all informal bids:

- Written documentation of contacting more than one vendor to support the competitive process.
- All verbal pricing or quotes must be documented in writing.
- The record of bids shall not be subject to public inspection until the contract is awarded.

c. Bid Specifications

When using a formal or informal bidding process, specifications must be prepared. All specifications should do at least the following:

1. Identify minimum requirements;
2. Encourage competitive bids;
3. Be capable of objective review;
4. Provide for an equitable award at the lowest possible cost;
5. Identify factors to be used in evaluating bids.
6. Specifications will be as simple as possible while maintaining the degree of exactness required to prevent bidders from supplying substandard goods or services and otherwise taking advantage of their competitors.
7. All specifications utilizing a name brand must include the term “or substantially equivalent” to avoid being restrictive and eliminating fair competition from the bidding process.

Different methods of structuring specifications include:

- Qualified products on acceptable supplier list
- Specification by architectural or engineer drawings
- Specification by chemical analysis or physical properties
- Specification by performance, purpose or use
- Specification by identification with industry standards

- Specification by samples

d. Request for Proposals (RFP)

NCGS § 143-129.8 authorizes the use of a Request for Proposals (RFP) process rather than an Invitation to Bid (ITB) in certain instances. RFP's may be used for the following:

- Purchases of services;
- Any combination of goods or services, particularly when the services component of the purchase is greater than the goods component;
- Technology and services contracts;
- Other combinations of goods and services not best handled by NCGS 143-129 and where departments have a need for a more flexible approach.

e. Request for Qualifications (RFQ)

In instances where a Qualifications-Based Selection (QBS) is required, a Request for Qualifications (RFQ) will be used to solicit responses from interested firms and individuals. The Procurement Manager or designee should be notified to begin this process, to guide the QBS through selection, and to assist with creation of a proper RFQ.

f. Exemptions

G.S. 143-129 defines several exemptions to the competitive bidding requirements. The following categories of purchases are exempt from both the formal and informal bidding requirements established in G.S. 143-129. However, the following list is just a shorthand statement of these categories; before attempting to make purchases using these exceptions read the relevant sections of the statute contained in G.S. 143-129 very carefully as this statute provides additional guidance. Items 1) through 11) are found in G.S. 143-129 (e). Statutory guidance as to the other items is found in the statutes listed beside the item.

1. Purchases from other units of government;
2. Emergencies;
3. Group or Cooperative Purchasing Programs;
4. Change Order Work;
5. Gas, Fuel, and Oil;
6. Sole Source Purchases;
7. Information Technology Goods and Services awarded by the North Carolina Office of Information Technology Services;
8. Guaranteed Energy Savings Contracts; (See also G.S. 143-129.4)
9. State Contract Purchases;
10. Federal Contract Purchases
11. Purchase of Used Goods; (See G.S. 143-129 (e)(10))
12. Construction Management at Risk;
13. Previously Bid or "Piggybacking" Contracts; (See G.S. 143-129 (g))
14. Solid Waste Management Facilities; (See G.S. 143-129.2)
15. Use of Unit's Own Forces (force account work); (See G.S. 143-135 & SL 2009-250)
16. Purchases of Goods and Services from Nonprofit Work Centers for the Blind and Severely Disabled. (G.S. 143-129.5)

Most Common Exemptions

1. Emergency Purchases

NCGS § 143-129(e)(2) defines emergency purchase as "Cases of special emergency involving the health and safety of the people or their property." This exception is used in rare circumstances, such as natural disaster or sudden and unforeseeable damage to property. In cases of emergencies, the Department Head or designee may purchase directly from any supplier, supplies or services whose immediate procurement is essential to prevent delays in work, which may affect the life, health, or safety of Buncombe County employees or citizens. The user department will exercise good judgment and use established suppliers when making emergency purchases. Always obtain the best possible price and limit purchases to those items emergency related. Not anticipating needs does not constitute an emergency.

- During working hours, the following procedure should be used for emergency purchases: An electronic requisition entered and approved by the requesting department will grant permission to the Purchasing Division to issue the purchase order. The requesting department will include in the requisition supporting documentation for the emergency purchase order: item(s) to be purchased with estimated quantities and the reason for the emergency purchase. After verifying available funds, a purchase order number will be issued for the expenditure. Should the purchase exceed the available account budget, a Request for Transfer of Funds will need to be completed immediately.

- After working hours, the following procedure should be used for emergency purchases: An electronic requisition will be entered and approved the next working day from the requesting department. The requesting department will also include any pertinent information associated with the emergency purchase, to serve as supporting documentation and will be attached to the purchase order, including but not limited to: item(s) to be purchased with estimated quantities, and the reason for the emergency purchase.

Emergency purchases, although sometimes necessary, are costly both in time and money. The use of emergency procedures will be limited and monitored for abuse.

2. State Contract Purchases

Departments may use State of North Carolina contracts to procure available items without bidding if the contractor is willing to extend to the County the same or more favorable prices, terms, and conditions. Following is a link to the state purchasing and contracting site where items can be searched for by keyword. These procurements do not require BOCC approval. <http://www.doa.state.nc.us/PandC/keyword.asp>

3. Cooperative and Group Purchasing Programs

Similar to State Contract Purchases, the County may make purchases of supplies and equipment through group purchasing programs, which another entity has already carried out a competitive process to establish contracts on behalf of multiple entities at discount prices. These procurements do not require BOCC approval.

4. Sole Source

In the rare event there is only one supplier capable of providing a particular good or service, the competitive pricing procedures outlined in this manual may be waived by the Procurement Manager. Whenever Department Heads or designees determine a need to purchase goods from a “sole source”, they will document the reason. The provisions of G.S. 143-129 will require the County Commissioners approve this sole source exception. A sole source purchase exemption applies when at least one of these conditions exist:

- a. Performance or price competition for a product is not available.
- b. A needed product is available from only once source of supply.
- c. Standardization of compatibility is the overriding consideration.

If one of these conditions applies to the good to be purchased, then the item will be exempt from bidding and the purchase must have board approval. Contact the Procurement Manager for guidance before proceeding.

5. Piggybacking

The County can purchase, without bidding, from a supplier that has, within the past 12 months, successfully gone through the competitive bidding process for that item or service and contracted to furnish an item or service to another public agency. The supplier must be willing to supply the same item at the same or more favorable prices and other terms. The contract intended to be copied must be one that was entered into following the award of a public bidding process similar to ours.

North Carolina General Statutes § 143-129(g) allows municipalities, counties, or other subdivisions to piggyback for supplies, materials, or equipment from another governmental entity that has within the previous 12 months, completed a formal bid process, to purchase similar supplies, materials, or equipment if agreed upon by the supplier. The Statute requires approval by the Board of Commissioners and advertisement of intent to award. Federal guidelines may prohibit the option of piggybacking.

6. Grants

When the County is awarded a grant that has procurement requirements specified by the grantor, the County will follow those requirements as long as they do not violate North Carolina General Statutes or Federal Uniform Guidance.

7. Use of Federal Funds

When using federal funds, the County must follow NC Statutes as well as OMB Guidance provided in the Code of Federal Regulations, Subpart D - Post Federal Award Requirements. The thresholds for micro-purchases, small purchases, and when sealed bids are required are set by OMB Guidance provided in the Code of Federal Regulations Title 2 Vol. 1 § 200.67 and §200.88. This guidance includes but is not limited to the following requirements:

- i. **Micro-purchases (\$0 - \$9,999)**
When practical, distribute micro-purchases among qualified suppliers.
- ii. **Small Purchases (\$10,000 – \$249,999)**
 - a. Price rate quotations must be obtained from an adequate number of qualified sources.
 - b. Written procurement procedures to define number and methods for obtaining quotes.
- iii. **Sealed Bid Procedures Required (\$250,000 and higher)**
 - a. Price rate quotations must be obtained from an adequate number of qualified sources;
 - b. Publicly advertised;
 - c. Competitive proposals;
 - d. Non-competitive proposals require written approval and justification (e.g. only one source/vendor available, inadequate competition, emergency).
- iv. **Documentation required (All amounts)**
 - a. Evidence the awarded supplier is not excluded from doing business with the Federal Government.
 - b. When quotes are required, documentation that an attempt was made to contact at least three suppliers to obtain quotes.

View Exhibit C - Procurement Guidance When Using Federal Funds for further guidance.

7.0 Procurement Methods

a. Requisitions

An electronic requisition initiates the procurement cycle for purchase orders. The receipt of the request with the required information, appropriate approvals, and sufficient budget gives the Procurement Division the authority to issue a purchase order. The Department Head or designee must approve all requisitions within the requesting department.

b. Purchase Orders

Purchase orders are required for all purchases of \$5,000 and above.

A purchase order is a contract between the County and a supplier and is not binding until accepted by the supplier. Obtaining supplies, materials, equipment or services \$5,000 and over without a purchase order is an unauthorized purchase and a violation of resolution 03-04-04, adopted April 2003 by the Board of Commissioners. **Unauthorized purchases or split purchases to avoid the \$5,000 threshold are against County policy and may result in disciplinary action.**

i. Purchase Order Requirements

1. **Submission of a requisition** using the County's electronic procurement system. Purchase orders will not be created without a properly submitted requisition.
2. **Terms and conditions** must clearly define the delivery and performance requirements of the services, supplies, or equipment.
3. **Completion of the purchase order** by the Procurement Manager or designee. The purchase order must be pre-audited, and the signatures of the Procurement Manager and Finance Director must be on the completed document to be valid.
4. **Processing invoice(s) for payment** against a purchase order requires the applicable purchase order number be indicated for the invoice and that the purchase order have sufficient balance to cover the

invoice amount. Receipt of goods and/or services must be verified prior to final payment of an invoice.

ii. Blanket Purchase Orders

Blanket Purchase orders can be used when there is a recurring need for expendable goods that are generally purchased, but the exact items, quantities, and delivery requirements are not known in advance and may vary considerably. Use of this process helps to avoid the creation of numerous purchase orders and contracts for routine purchases. Blanket purchase orders can also be a useful budgetary tool, as they obligate funds and allow easy tracking of recurring purchases throughout the year. A blanket purchase order should be used if the following criteria are applicable:

1. The annual cost can be reasonably estimated;
2. The purchases are paid through invoices (though it can be done if P-Cards are used);
3. There is a single account to which the expenses should be charged.

Examples would include maintenance agreements, purchase of building/cleaning supplies, etc. Requests for blanket purchase orders must, in addition to the required information, indicate the following:

1. Items covered by the blanket purchase order and the amount should be listed in the purchase order comments;
2. If blanket purchase order should be limited to certain department employees, please include their names in the purchase order.

The issued purchase order will instruct the supplier that unauthorized purchases will not be allowed. It is the responsibility of the individual authorized to purchase under a blanket purchase order to ensure that an unspent balance remains to cover the purchases to be made for the remainder of the purchase order period.

iii. Purchase Order Cut-Off Date

Requisitions for materials, supplies, services and equipment (not included in blanket purchase orders or service contracts) for the ending current fiscal year must be submitted on or before a predetermined date provided to departments by the Finance Director. Requisitions of a routine nature that could have been scheduled prior to the cut-off date, and deemed not critical, will be processed in the new fiscal year. This procedure affords the Finance Department the opportunity to complete fiscal year end activities in a timely and proper manner and prepare for the annual audit.

c. Change Orders

- Changing, modifying, or canceling an existing purchase order can be initiated by the issuing department using the electronic procurement system.
- Approval of change orders is based on the new cumulative amount of the purchase order. Refer to the Types of Purchases section to view approval authorities.
- Changes to a purchase order will not be processed if the scope of services has been rendered or materials have already been received.

d. Procurement Cards

Purchases less than \$5,000 should be obtained by procurement card when possible. Please refer to the Procurement Card Policy.

e. Contracts

All contracts are required to follow the Buncombe County Contracts Policy and Contracts Control Process contained within.

i. Contracts for Services

Contracts are advised for use when the terms and conditions of the County's purchase order is not sufficient to adequately protect against possible risk, or the scope of work is too complex to be adequately detailed in a purchase order.

ii. Contracts for Goods

In most cases a purchase order is sufficient as a contract for goods. Contracts for goods should be used if the nature of purchase is high risk and is not sufficiently controlled by the terms and conditions in the purchase order.

iii. Contracts for Grants

Any grant the County awards should be entered into the County's financial software to obligate funds, and stored in the County's contract repository.

iv. Multi-year Contracts

Contracts that are not associated with a project ordinance, more than 12 months in length, cross county fiscal years, and require funding from subsequent county budgets require a non-appropriation clause or Board of Commissioners approval.

For example:

1. A contract runs from June – May (12 months) and the total for the entire contract is \$60,000 (\$5,000 per month). The current fiscal year funds \$5,000 and the subsequent fiscal year funds \$55,000. This contract does not require BOC approval because the term is not more than 12 months.
2. A contract runs from June – September (16 months) and the total for the entire contract is \$80,000 (\$5,000 per month). The current fiscal year funds \$5,000 and the subsequent fiscal year funds \$75,000. This contract requires BOC approval because the contract requires funding from more than one fiscal year and the term is more than 12 months.
3. A contract runs from April – June (15 months) and the total for the entire contract is \$75,000 (\$5,000 per month). The current fiscal year funds all the \$75,000. This contract does not require BOC approval because all the funding comes from the current fiscal year, not requiring funding in subsequent fiscal years.

8.0 Delivery and Performance

i. Delivery schedule

The importance of the delivery schedule may be emphasized to the supplier within the bid documents. Delivery requirements will be clearly written and fully understood by all suppliers. If several items are required by the purchase order, there may be a different delivery schedule for each item. It is necessary to clearly indicate the delivery location on the requisition.

ii. Non-performance

If a supplier fails to meet any requirements of the specifications or terms and conditions of the contract or purchase order, the supplier can be cited for non-performance. The seriousness of non-performance will be evaluated by the department and Procurement Manager based upon the circumstances of each violation.

iii. Inspection and testing

Goods and materials should be checked at the time of receipt for damage or defects. The inspection will include assuring goods comply with the specifications. If damage is found or the goods fail to comply with the specifications, the item(s) will be rejected. To protect the County's rights in the event of a rejection for any reason, the supplier will be informed immediately. Reasons for the rejection must be documented in an email to the Procurement Division in a timely manner.

iv. Supplier relations

Should a department have trouble with a supplier, concerns should be documented in an email to the Procurement Division. Correspondence should be as specific as possible, detailing the circumstances, dates, personnel involved (including titles) and phone numbers. This information will be helpful in determining if the supplier will be considered for future bid awards.

v. Program Compliance Requirements

All written statements, certifications or intentions made by the Bidder will become a part of the agreement between the Contractor and Buncombe County for performance of this contract. Failure to comply with any of these statements, certifications, or intentions or with the Minority Business Plan will constitute a breach of the contract. A finding by Buncombe County that any information submitted either prior to award of the contract or during performance of the contract is inaccurate, false or incomplete, will also constitute a breach of the contract. Any such breach may result in termination of the contract in accordance with the termination provisions contained in the contract. It will be solely at the discretion of Buncombe County whether to terminate the contract for breach. In determining whether a contractor has made best faith efforts, Buncombe County will evaluate all efforts made by the Contractor and will determine compliance.

9.0 Minority, Women, and Small Business Suppliers

According to NCGS 143-129(b) the County has no authority to establish preferences of any kind and are bound by law to award to the “lowest responsible, responsive bidder, taking into consideration quality, performance and the time specified in the proposals for the performance of the contract.” However, it is the desire of the County to purchase from Minority Businesses and suppliers located within Buncombe County whenever possible. Local suppliers and Minority Business suppliers should be encouraged to compete for County business.

i. Participation Goals

The Buncombe County Government Minority Business Plan states that **annual verifiable goals** for minority business participation in construction projects (other provisions apply depending on project type & funding), procurement projects, professional, and other service projects are as follows:

- Construction – 12% overall for all minorities
- Procurement – 10% overall for all minorities
- Professional – 10% overall for all minorities
- Other Services – 10% overall for all minorities

ii. Construction projects over \$300,000

Per NCGS 143-128, for projects with an estimated cost of \$300,000 or greater that involve construction or repair to buildings, the bidder must provide, with the bid, documented proof in one of the following forms:

- **The State of North Carolina AFFIDAVIT A – Listing of Good Faith Efforts** along with the **Identification of HUB Certified / Minority Business Participation**
- **The State of North Carolina AFFIDAVIT B – Intent to Perform Contract with Own Workforce.** Other forms **must** be submitted with AFFIDAVIT A either at the time the bid is due or 72 business hours after the bid opening by the lowest responsible bidder or bidders who wish to be considered.

Failure to provide the documentation as listed in these provisions may result in rejection of the bid and will award to the next lowest responsible bidder. Buncombe County reserves the right to waive any informality, if it can be resolved prior to award of the contract, and it is in the best interest of the County to do so. For a full description of the Minority Business Forms and what must be completed to submit a responsible bid, contact the Procurement Manager for guidance.

Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes

Requirement	Threshold	Statute
Formal Bids		
Construction or repair contracts	\$500,000 and above (estimated cost of contract)	N.C.G.S §143-129
Purchase of apparatus, supplies, materials and equipment	\$90,000 and above (estimated cost of contract)	N.C.G.S §143-129
Informal Bids		
Construction or repair contracts	\$30,000 to formal limit	N.C.G.S §143-131
Purchase of apparatus, supplies, materials and equipment	\$30,000 to formal limit	N.C.G.S §143-131
Construction methods authorized for building projects		
Separate Prime	Over \$300,000 (estimated cost of project)	N.C.G.S §143-128
Single Prime		
Dual Bidding		
Construction Management at Risk		
Minority-business enterprise requirements – Building Projects		
Projects with state funding	\$100,000 or more	N.C.G.S §143-128.2(a)
Locally funded projects	\$300,000 or more	N.C.G.S §143-128.2(a)
Projects in the informal range	\$30,000 to \$500,000	N.C.G.S §143-131(b)
Limit on use of own forces		
Construction or repair projects	Not to exceed \$125,000 (total project) or \$50,000 (labor only)	N.C.G.S §143-135
Bid bond or deposit		
Construction or repair projects	Formal bids (see above)	N.C.G.S §143-129(c)
Purchase contracts	Not Required	
Performance/payment bonds		
Construction or repair projects	Projects over \$300,000 for each contract over \$50,000	N.C.G.S §143-129(c); N.C.G.S §44A-26
Purchase contracts	Not Required	
General Contractor’s License	\$30,000 and above	N.C.G.S. §87-1
Use of registered architect or engineer required		
Nonstructural work	\$300,000 and above	N.C.G.S. §133-1.1(a)
Structural repair or new	\$135,000 and above construction	
Repair work affecting life safety	\$100,000 and above systems	
Selection of architect, engineer, surveyor, or construction manager at risk		
“Best qualified” selection procedure	All contracts unless exempted	N.C.G.S. §143-64.31
Exemption authorized	Projects where estimated fee is less than \$50,000 or other projects in sole discretion of BOC	N.C.G.S. §143-64.32

Exhibit B - Independent Contractor / Employee Checklist

To assist you in deciding whether a worker is an employee or an independent contractor, complete the following questions. A worker is generally considered to have an employee relationship with the County if the questions below are answered "YES".

Complete this checklist only for individuals-sole proprietors, and partnerships. Do not complete for employees of a corporation.

NAME: _____

Circle Answer

1. Is the worker currently employed by the County or has the worker previously been an employee of the County? Position: _____	Yes	No
2. Are the hours of work established or regulated by the County?	Yes	No
3. Are tools and equipment supplied by the County? <i>Independent contractors use their own equipment.</i>	Yes	No
4. Does the worker provide their service only to the County? <i>Independent contractors may have several contracts with other companies and advertise their services in the phone book or other source.</i> List source: _____	Yes	No
5. Is the method of payment by unit of time, (i.e. hourly, weekly or monthly wage)? <i>(Independent contractors are usually paid by job in a lump sum)</i>	Yes	No
6. Is training received from or at the direction of the County - either formally or informally?	Yes	No
7. Are repairs to equipment paid by the County? <i>Independent contractors pay for their own repairs.</i>	Yes	No
8. Is the worker required to work at a specific place or to work on the County's premises if the work could be done elsewhere? <i>Independent contractors usually have a main office or other facility.</i> Office Location: _____	Yes	No
9. Does the worker submit regular oral or written reports to the County to account for their actions?	Yes	No
10. Are business and/or travel expenses directly paid by the County? <i>Independent contractors pay their own expenses.</i>	Yes	No
11. Does the County restrict the worker from accepting any other work? <i>Independent contractors may have several jobs at one time.</i>	Yes	No
12. Does the worker act in the capacity of a foreman for/or a representative of the County by hiring others, supervising them and paying them at the direction of the County?	Yes	No
13. Does the worker wear a uniform with the County logo or other means of identification, except for security tags?	Yes	No
14. Is insurance coverage (liability, health, etc.) supplied by the County?	Yes	No
15. Does the County use the worker for any odd jobs that differ from their normal activities?	Yes	No
16. Is the relationship between the County and the worker a continuing one?	Yes	No
17. Is the worker free from any liability for quitting a job before the job is completed?	Yes	No
18. Does the worker have to perform services in the order or sequence set by the County?	Yes	No

Note: Independent contractors are required to have all necessary licenses to perform the work that they are contracted to perform.

If all questions above are answered **NO**, the worker is an Independent Contractor.

If any question above is answered **YES**, explain the question and send the checklist with the contract to the Finance Department for a determination as to whether the worker is an employee or an Independent Contractor.

Exhibit C - Procurement Guidance When Using Federal Funds

OMB Guidance provided in the Code of Federal Regulations Subpart D - Post Federal Award Requirements, sections 200.318 through 200.326.

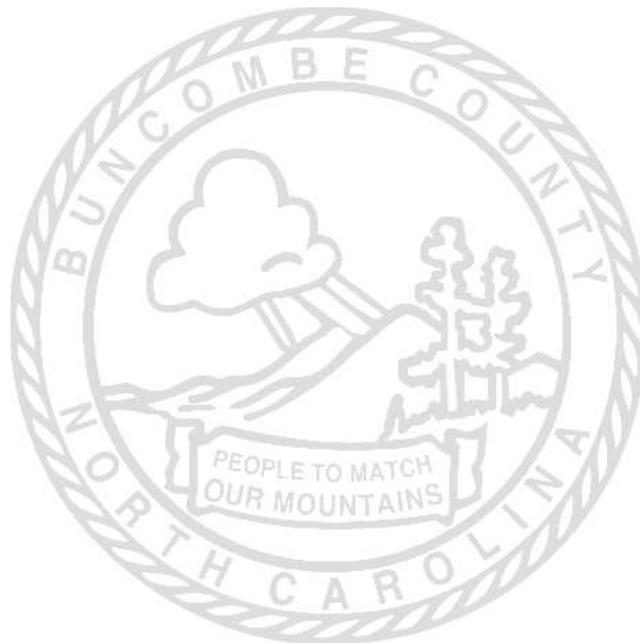
	Goods & Supplies	Construction/Repair	Services	
FORMAL	<ul style="list-style-type: none"> Formal bidding process required Publicly advertise Sealed Bids required Attempt to get bids from at least three bidders Award to lowest bidder Public bid opening 	<ul style="list-style-type: none"> Formal bidding process required Publicly advertise Sealed Bids required Attempt to get bids from at least three bidders Award to lowest bidder Public bid opening 	<ul style="list-style-type: none"> Request for proposals required Publicly advertise Attempt to get quotes from at least two sources Award to proposal most advantageous to the program, price and other factors considered 	\$250,000 or greater
		<ul style="list-style-type: none"> Informal quotes required 	<ul style="list-style-type: none"> Informal quotes required 	
INFORMAL	<ul style="list-style-type: none"> Informal quotes required Attempt to get quotes from at least two sources Award to lowest bidder 	<ul style="list-style-type: none"> Attempt to get quotes from at least two sources Award to lowest bidder 	<ul style="list-style-type: none"> Attempt to get quotes from at least two sources Award to proposal most advantageous to the program with price and other factors considered 	\$10,000
NO QUOTES	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	\$0

<u>ALWAYS</u>	<u>ALLOWED EXCEPTIONS</u>
<ul style="list-style-type: none"> Document procedures Award on fixed price or not to exceed Document the awarded supplier is not excluded Contract or PO contain UG provisions Solicit M/WBE businesses when possible 	<ol style="list-style-type: none"> The item is available only from one single source. An urgent need or emergency will not permit a delay for competitive solicitation. The Federal awarding agency or pass-through allows noncompetitive proposals. from doing business with the Federal Gov.

* If seeking a contract with an architect, engineer, survivor, or CMAR the procurement method must follow the Mini-Brooks Act.

Appendix L

Donations Policy





Donation Policy

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1.0 Purpose

To establish formal guidance for consideration, acknowledgement, and management of donations made to Buncombe County.

2.0 Applicability

2.1 This policy applies to:

- 2.1.1 Consideration of donations offered to any County Departments or offices, including funds or items intended for distribution to other recipients.
- 2.1.2 All Buncombe County Departments, offices, and employees. Where there is conflict with any department-specific policy, this document will supersede.

2.2 This policy does *not* apply to:

- 2.2.1 Grants made to, from, or through County Departments; see the County’s Grants Policy.
- 2.2.2 Donations of services, work effort, or labor time.

3.0 Policy

3.1 Authority to accept donations

The County manager, an elected official who manages the operation of a County office, or their designee may consider, accept, or reject donations less than \$500,000 in value for a single Donation Event. Refer to the Donation Management Procedures for specific delegations of authority.

All donations of real property (regardless of cost), or any donations valued equal to or greater than \$500,000 for a single Donation Event, must be submitted to the Board of County Commissioners for consideration prior to acceptance or rejection.

3.2 Types of donations

- 3.2.1 **General:** Donations may be financial or tangible, and may be in the form of cash, cash equivalent, or real or personal property (i.e., goods, assets, or real estate).

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GL@buncombecounty.org.

Further, donations may be designated for a specified purpose. All donations should be given due consideration as outlined in this policy.

- 3.2.2 **Gift Cards:** The County may accept donations in the form of gift cards. If desired by a donor, cash donations may be designated for the purpose of purchasing gift cards to support a particular initiative, program, or project. All gift cards in the possession of the County, whether purchased directly or donated according to this policy, must be managed according to the Gift Card Policy.

3.3 Consistency with County interests

Donations in any form may only be accepted when they have a purpose consistent with Buncombe County's goals and objectives; may legally and ethically be accepted by the County; and, are in the best interest of the County and its citizens. Departments must always consider public trust and perception, and comply with all applicable laws when accepting donations.

Buncombe County may choose to reject donations with an implied or express condition of advocacy or discrimination based on political, religious, or other group affiliation.

3.4 Solicitation of donations

- 3.4.1 County Departments and offices may solicit and accept donations from donors only if those donations clearly represent bona fide charitable donations rather than implicit or explicit payments to obtain or maintain a vendor relationship with Buncombe County. All forms of quid pro quo arrangements are prohibited, and County staff must never suggest or allow donors to think that donations to the County will affect any current or potential future business relationship with Buncombe County.
- 3.4.2 Any solicitation of funds must have prior documented approval from the County Manager, Finance Director, or an elected official who manages the operation of a County Office. The County Manager may delegate authority to approve solicitation activities.
- 3.4.3 Only Buncombe County, related foundations, or their designee may solicit donations for Buncombe County. Donations solicited by any other parties are prohibited and will not be accepted.
- 3.4.4 County staff or designees shall not link conditions of existing or potential financial relationships with Buncombe County when soliciting donations. County representatives shall avoid soliciting any businesses during a period when a contract bidding or negotiation is in progress, or other conflict of interest may exist.
- 3.4.5 Donations may only be solicited and received for business purposes that Buncombe County is legally authorized or required to perform.
- 3.4.6 Funds solicited for a particular purpose shall only be used for that purpose.

3.5 Review of donations

- 3.5.1 All donations or offers of donations to the County shall immediately be submitted to the appropriate authority for consideration. Based on the value of the donation

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offered and as outlined in the Donation Management Procedures, appropriate staff shall review each Donation Event and determine if the benefits to be derived warrant acceptance of the donation.

- 3.5.2 Staff should consult Legal and Risk regarding acceptance of real property, or donations which have been designated by the donor or are legally restricted for a particular Department, location, project, program, or other purpose.
- 3.5.3 Refer to the Donation Management Procedures for evaluation criteria.

3.6 Rejection of donations

Buncombe County reserves the right to reject any donation. Refer to the Donation Management Procedures for evaluation criteria.

3.7 Acknowledgement, notification, and reporting

- 3.7.1 Formal acknowledgement that a donation has been accepted or rejected must be provided to the donor in a form approved by the Finance Director. Acknowledgement is the responsibility of the Department Director or elected official who oversees the Department, office, program, project, or other purpose benefitting from the donation. Exceptions may be made to this section when a donation is anonymous, or the nature or scale of a solicitation event does not reasonably allow for direct acknowledgement to all donors.
- 3.7.2 Any donations received must be reported to the Finance and Budget Departments in a timely manner, and no less than once each fiscal year.
- 3.7.3 A copy of any reports to the Finance Department for accepted donations shall be forwarded for information to the Board of County Commissioners on a regular basis.
- 3.7.4 Donations are subject to Public Records Law. Acknowledgement of donations and reporting to the Finance Department, including the donor name, when provided, and donation amounts are public information subject to disclosure pursuant to the North Carolina Public Records Law.
- 3.7.5 Refer to the Donation Management Procedures for minimum standards regarding acknowledgement, notification, and reporting of donations.

3.8 Management of donations

- 3.8.1 Tracking of all donations is required. Each Department or office benefitting from an accepted donation is responsible for ensuring complete lifecycle tracking from original consideration through final use or disposal of the donation. Refer to the Donation Management Procedures for minimum standards for tracking donations.
- 3.8.2 All undesignated donations of cash will be deposited into the County's General Fund. Undesignated donations in an amount equal to or greater than \$90,000 will be distributed to programs at the direction of the Board of County Commissioners.
- 3.8.3 Departments or offices benefitting from a designated donation must make all reasonable efforts to use or expend that donation prior to use of undesignated general funds for the designated purpose.

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- 3.8.4 Asset disposal must be according to the Surplus Policy. Any donated tangible items that are determined no longer useful, cannot be distributed as originally designated, or otherwise qualify as surplus property must be disposed of according the County's Surplus Policy.

3.9 Naming rights

Any naming rights granted by the County must comply with the County's Policy and Procedures for Naming County Owned Properties, Facilities, and Parks.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

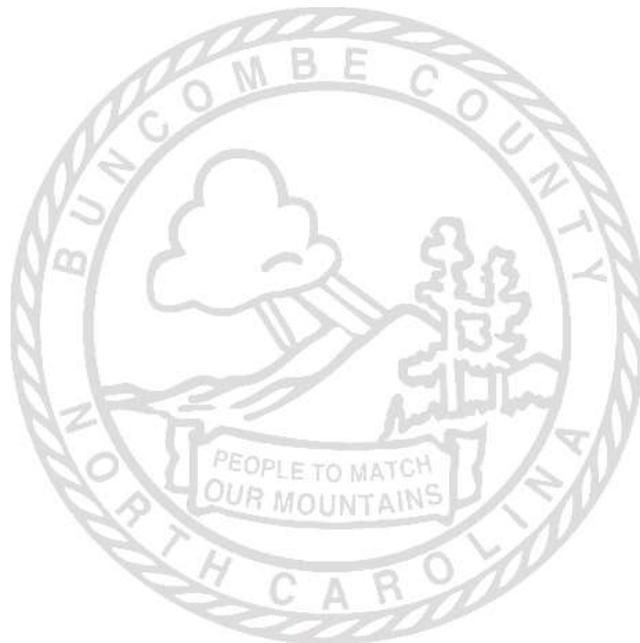
6.0 Definitions

- 6.1 **Department** – Any department, division, cost center, or other formally recognized segment of the County for the purpose of doing business or providing services.
- 6.2 **Department Director** – Director of a given Department with authority to make budgetary and financial decisions. Examples include Planning Director, as well as elected officials who manage the operation of a County office, such as the Sheriff and Register of Deeds.
- 6.3 **Designated Donation** – Gift specified by the donor or legally restricted for a particular Department, location, project program, or other purpose.
- 6.4 **Designee** – An individual given authority by the County Manager, Board of Commissioners, or other elected official to act on their behalf during their absence or at appointed time for certain duties and responsibilities.
- 6.5 **Donation** – Gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.
- 6.6 **Donation Event** – A single commitment from a single donor, whether the donation is given in lump sum or installments. For non-cash items, value may be based on a reasonable estimate considering best practices and available information.
- 6.7 **Grant** – Financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars. *Grant funding typically includes an application process, specific criteria for award, and/or reporting requirements.* Grants may also require commitment to providing certain services or rights to products derived from the services such as financial or technical reporting. Grant-funded activities must generally be accomplished in a specific timeframe.
- 6.8 **Solicitation** – Active advertisement or request for donations by or on behalf of the County.
- 6.9 **Undesignated Donation** – Given for an unspecified purpose; available for use at the sole discretion of the County.

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Appendix M

Grants Policy





Grants Policy

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1.0 Purpose

This policy establishes a framework for the County to seek, receive, and expend grant funds. The policy applies to all aspects of a grant award, including:

- Identifying available grants
- Developing and submitting grant applications
- Accepting grant awards & receiving grant dollars
- Expending grant funds
- Managing grant programs, reporting, and compliance
- Closing grants upon completion of the grant funded program

This policy references accompanying Standard Operating Procedures, the *Grants Manual*. The *Grants Manual* is designed to aid departments and ensure compliance with this policy.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 Grant Approval Requirements

3.1.1 County Manager Approval

Approval by the County Manager or an elected official who manages operation of a County office, or designee thereof, is required to ***apply for*** any grant. The County Manager reserves the right to require higher approval, such as that of the County Commission, to apply for grant funds.

3.1.1.1 For grants of \$500,000 or more and for grants of any amount if creating new positions, County Manager approval must be obtained before applying. The grant should be presented to Manager’s Advisory Group via written notification or as a meeting agenda item if time allows.

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For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.1.1.2 For grants of less than \$500,000, the County Manager has designated Assistant County Managers as approvers.
- 3.1.1.3 For grants of less than \$30,000, the County Manager has designated Department Directors as approvers.
- 3.1.1.4 Approvers reserve the right to escalate approval decisions.
- 3.1.1.5 Some grants require County Commission or other specific approvals prior to applying, so additional pre-application approvals may be necessary.
- 3.1.1.6 In some cases, there is not a grant application (such as when grants are structured with Buncombe County as a subrecipient receiving pass-through awards from third-party entities), so no pre-application approval is necessary.

3.1.2 Board Approval

- 3.1.2.1 County Commission approval is required to **accept and receive** all grant funds. Grant funds must be included in the adopted budget ordinance or approved through a budget amendment.

3.2 Application Approval Process

3.2.1 Grant Application

- 3.2.1.1 Application for grants must obtain County Manager or designee approval prior to application.
 - 3.2.1.1.1 “Non-competitive or formula-based” grants may be approved through the annual budget process.
 - 3.2.1.1.2 “Intergovernmental” grants may be approved through the annual budget process, with an exception granted by the County Manager.
 - 3.2.1.1.3 All other grants may be approved using a Grants Justification Form procedure.

3.2.2 Grant Conditions Change

- 3.2.2.1 If grant conditions change between grant application and award notification, County Manager or designee approval is required prior to seeking Commission approval for acceptance of funds.
- 3.2.2.2 This applies to all competitive grants.

3.3 Applicant Responsibilities

3.3.1 Prior to application, the applicant department must:

- 3.3.1.1 Ensure a prospective grant aligns with County priorities, such as those adopted in the Buncombe County strategic plan or other County-adopted plans.
- 3.3.1.2 Conduct a multi-year cost-benefit analysis, which shall consider the period from grant award to at least one year after grant funds expire.

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For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.3.1.3 Provide a summary of the grant application to the Budget, Finance, and Strategic Partnerships departments for review prior to application submission.
- 3.3.1.4 Provide a summary of the grant application to the Human Resource department for review prior to application submission, if the grant will fund personnel (full or partial).
- 3.3.1.5 Provide a summary of the grant application to the Information Technology department for review prior to application submission, if the grant will fund technology.
- 3.3.2 **After award but prior to implementation**, the grant manager must:
 - 3.3.2.1 Provide a line-item budget to the Budget and Finance departments to assist in preparing any necessary budget amendment and setting up the grant and appropriate worktags in the County's accounting system.
 - 3.3.2.2 Consult with the Finance department regarding risk assessment of subcontractors, if the grant includes subrecipients, in compliance with Federal Office of Management and Budget (OMB) Circulars.
- 3.3.3 **Prior to grant closure**, the grant manager must:
 - 3.3.3.1 Notify the Budget, Finance, Human Resources, and Strategic Partnerships departments the grant is reaching closure.
 - 3.3.3.2 Ensure grants are within budget and balance expenditures and revenues.
- 3.3.4 **Reporting, Compliance, & Program Management**
 - 3.3.4.1 The department receiving grant funds is responsible for reporting, compliance, & program management requirements.
 - 3.3.4.2 Support departments will assist when requested, but are not responsible.
- 3.4 **Compliance with other laws, rules, regulations, and policies**
 - 3.4.1 All grant applicants and County personnel must abide by all applicable laws, rules, and regulations.
 - 3.4.2 All donations or contributions shall abide by the *Buncombe County Donation Policy*.
 - 3.4.3 All grants that fund employees (partially or in full) shall abide by the *Buncombe County Grant Funded Positions Policy*.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

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For support related to this policy and procedures, contact grants@buncombecounty.org.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Buncombe County Grants Manual – an accompanying Standard Operating Procedures document that provides guidance to ensure compliance with this policy.

6.2 Grant – financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars.

6.2.1 Annual grant – a grant that is awarded annually, regardless of the specific grant period (e.g., County fiscal year, federal fiscal year, or calendar year).

6.2.2 Multi-year grant – a grant that affects the appropriation of funding beyond one (1) fiscal year.

6.2.3 Intergovernmental grant – a grant that is provided to the County by another government entity.

6.2.3.1 State or federal grant – a subset of intergovernmental grants, a grant that is provided to the County by either a state government or the federal government.

6.2.4 Private grant – a grant that is provided to the County by a private entity.

6.3 Grant management phases – include, but are not limited to, application, acceptance, implementation, active, and closure.

6.4 Grant applicant – the department and individual designee responsible for grant application.

6.5 Grant manager – the department and individual designee responsible for overseeing grant activities.

6.6 Donation – gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.

6.7 Funding that is not a grant – in some cases, a grantor will refer to their gift as a “grant” or will require an application to receive funds. However, Buncombe County may consider the funding to not be a grant under the following circumstances:

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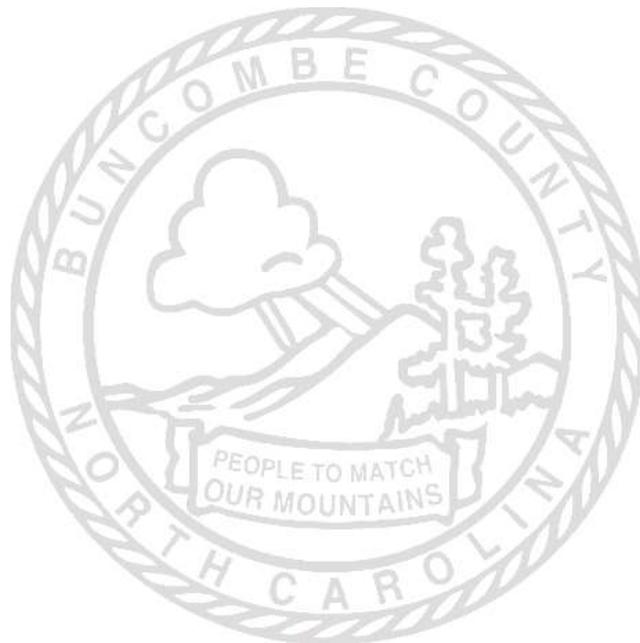
- Cash funding that does not have a performance or contract agreement
- Cash funding that does not have reporting requirements
- Goods, services or materials provided directly to the County from the donor (i.e., County does not use grantor's funds to buy the materials).

Typically, such funding should be received and budgeted in the department's operating budget or in a revolving fund program.

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For support related to this policy and procedures, contact grants@buncombecounty.org.

Appendix N

Sustainable Fleet Policy





Sustainable Fleet Policy

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1. Purpose

Buncombe County’s Board of Commissioners passed the County’s 2025 Strategic Plan with a carbon reduction goal to reduce greenhouse gas emissions (GHG) both internally and for the community. Vehicle fleet fossil fuel consumption contributes to a significant portion of the County’s internal GHG emissions. This policy sets standards for Buncombe County’s fleet procurement and maintenance program in an effort to ensure a reduction in the County’s GHG emissions. This policy is intended to direct County departments to procure sustainable vehicles and meet strategic goals by focusing on two specific strategies:

- Reducing energy consumption: reduce fuel consumed by internal combustion engines by right-sizing the fleet and by deploying telematics technologies.
 - Establish a process for fleet-right sizing to reduce fuel demand by minimizing the number of County-owned vehicles
 - Establish guidelines for the deployment of telematics technologies to reduce fuel consumption on new and legacy fossil fuel-powered vehicles
 - Route optimization
- Changing the energy County operations consume away from fossil fuels: incorporate alternative energy sources into the County fleet. This will be accomplished by:
 - Ensuring fleet procurements align with strategic goals by purchasing zero or low emission vehicles
 - Ensuring electric vehicle and alternative fuel infrastructure deployment is aligned with vehicle purchases

2. Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3. Policy

3.1.Purchase/Replacement: To ensure that all vehicle purchases align with the County’s GHG goals, proposed vehicle purchases will be assigned to a tiered system, assigned by Fleet Management, based on the degree of emissions reduction. Fleet Management will identify the highest tier in which a suitable replacement vehicle is available based on available vehicle technologies.

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Fleet Management will also identify the specific vehicle make and model that supports fleet standardization. Consideration will be given to operational needs (ex.- pursuit-rated public safety vehicles) in assessing the available vehicles. Departments can appeal the tier assigned by following the Sustainable Fleet Procedures document.

3.1.1. Vehicle Replacement Tiered Structure:

- Tier I – Zero emission vehicle
- Tier II – Alternative fueled internal combustion engine
- Tier III – Hybrid internal combustion engine
- Tier IV – Conventional internal combustion engine – Gasoline
- Tier V – Conventional internal combustion engine – Diesel

- 3.2. Funding: Vehicles will be funded through the capital improvement process. Departments are encouraged to seek alternative funding sources such as grants, so long as they are able to purchase vehicles from their approved tier, as laid out in this policy. Vehicle leases and long-term rentals must be approved by Fleet Management and must comply with the purchasing requirements established in this policy.

Funding for EVs and other alternative fueled vehicles should follow the vehicle replacement process that is laid out in this policy. The Office of Sustainability will work with departments to find the most effective source of funding if outside resources are needed to pilot new technologies in order to push the County forward to achieve strategic goals (i.e. grants, lease options, etc.).

- 3.3. Data Collection: In order to make effective decisions, the County must be informed by data collected and a thorough analysis of available fleet-wide information. A number of methodologies may be used, but the following three types of data in particular should be leveraged whenever possible.

- Automatic Vehicle Locator (AVL) data: this data includes vehicle movement patterns, vehicle utilization, and vehicle idling time.
- Electric Capacity and Efficiency: The capability of County facilities to support the deployment of EV charging infrastructure, and the extent to which the County is optimizing the use of EV charging assets.
- Total Cost of Ownership (TCO) model: The model includes the total cost of maintenance, fuel, and upfront capital cost of the vehicle.

Fleet management will perform a vehicle utilization analysis annually to ensure budgetary alignment. Staff will use available data to identify vehicles that are underutilized by miles or hours of operation. This analysis will include a comparison between the total cost of ownership for a vehicle compared to the actual usage. Fleet Management will collaborate with departments to determine whether vehicles should be reassigned to other areas of need or eliminated from the fleet completely.

- 3.4. Charging Infrastructure: All County facility renovations or new construction projects will include necessary electric vehicle charging infrastructure as appropriate. Departments should utilize the most efficient mix of charging infrastructure that is sufficient to maintain a minimum daily charge (based on operational need) for their EV fleet. Buncombe County will deploy a

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mixture of Level 1, Level 2, and Level 3 EV charging stations and will align charging needs based on data. Infrastructure charging deployments will be prioritized based on:

- Site EV charger readiness factors include existing electrical load, capacity of site, underground conduit and electrical line capacity
- EV suitability of vehicles by site
- Existing EV deployments
- Departmental requests

4. Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5. Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor’s Statement](#).

6. Definitions

- 6.1. **Greenhouse Gas** – A gas that absorbs and emits radiant energy within the thermal infrared range and which cause increased global temperatures resulting in severely negative environmental impacts
- 6.2. **Telematics** – the branch of information technology which deals with the long-distance transmission of computerized information
- 6.3. **Automated Vehicle Locator** – A device that uses a global positioning system to remotely track the location, speed, and other vehicle specific data.
- 6.4. **Electric Vehicle (EV)** – A vehicle that is propelled by one or more electric motors using energy stored in rechargeable batteries.

7. Approval and Revision History

Policy Origination Date:	October 27, 2020
Requires Board Approval:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Board Approval Date:	December 22, 2020
Revision History:	Enter Dates and changes

8. Background

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Appendix O

Cost of Living Adjustment (COLA) Policy



Section 9 of Article III of the Personnel Ordinance

Section 9. Cost of Living Adjustment

Each year, the Board of County Commissioners may grant a salary increase based on a cost of living adjustment (COLA) calculation to all employees occupying a regular position, and to any grant-funded position for which the funding source allows.

During the budget planning process of each year, County Budget and Human Resources staff will present a COLA calculation to the Board. The calculation will be the 2-year average annual change in the CPI-W, measured as of the December data release next preceding the date of such presentation. The index to be used is the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), published by the U.S. Bureau of Labor Statistics (BLS). This COLA calculation will represent the maximum COLA adjustment.

The Board will make its election on whether or not to grant a COLA adjustment through the Budget Ordinance. If the Board elects to provide an annual COLA, the COLA will be effective July 1 of the following fiscal year.

For the entire Personnel Ordinance, please go here:

<https://www.buncombecounty.org/common/policies/personnel-ordinance-manual.pdf>.

Appendix P

FY2024 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Community Recreation Grants

Affordable Housing Services Program Grants

Juvenile Crime Prevention Council Grants

Buncombe County Early Childhood Education and Development Fund
FY2024 Grant Recommendations

Organization Name	Project Name	FY2023 Award	FY2024 Funding Request	FY2024 Proposed Funding
Asheville Jewish Community Center	Building Systems to Sustain Specialized Child, Family, and Educator Support	\$ 21,291	\$ 38,000	\$ 36,100
Asheville-Buncombe Technical Community College	Blazing Trails: Early Childhood Collegiate Support Program	\$ 121,042	\$ 120,042	\$ 120,042
Buncombe County Schools	ECE program Stabilization	\$ 207,061	\$ 261,300	\$ 261,300
Buncombe Partnership for Children	Final year of multi-year grant for Child Care Resources: Professional and Systems Development Project	\$ 153,000	\$ 153,000	\$ 153,000
Buncombe Partnership for Children	Early Childhood Systems Coordination: Addressing Gaps in Equity Education & Children's Mental Health	\$ 56,000	\$ 67,511	\$ 67,511
Buncombe Partnership for Children	Early Childhood Workforce Development Program	\$ 179,483	\$ 194,381	\$ 194,381
Colaborativa La Milpa	Final year of multi-year grant for PODER Emma ECE Collaborative Network	\$ 30,000	\$ 24,000	\$ 24,000
Community Action Opportunities	Boost Buncombe Families Full-Year PreK at the Lonnie D Burton Center	\$ 523,398	\$ 358,832	\$ 358,832
Community Action Opportunities	Boost Buncombe Families Full-Year Toddler Care at the Lonnie D Burton Center		\$ 451,273	\$ 451,273
Community Action Opportunities	Boost Buncombe Children Pre-Kindergarten Project at Johnston Elementary	\$ 143,617	\$ 165,319	\$ 165,319
Eliada Homes, Inc	Eliada Child Development Center Behavioral Needs Support	\$ 82,273	\$ 82,723	\$ 82,723
F I R S T	SUNSHINE Project and Mental Health Supports in ECE Centers	\$ 98,813	\$ 120,712	\$ 120,712
Hominy Baptist Church	Hominy child care new waddler room and playground		\$ 86,000	\$ 81,497
Irene Wortham Center	Early Learning Center Program Enrichment	\$ 129,842	\$ 489,972	\$ 489,972
OnTrack Financial Education & Counseling	SECURE Matched Savings for Childcare Workers and Preschool Families	\$ 39,951	\$ 42,590	\$ 42,590
Read to Succeed	Pre-K All Day! Literacy and Kindergarten-Readiness	\$ 54,331	\$ 66,300	\$ 66,300
Swannanoa Valley Child Care Council	Donald S Collins Early Learning: Maintaining a High Quality Program for All Children	\$ 321,700	\$ 396,245	\$ 376,433
The Christine Avery Learning Center	Facilitating Holistic Education, Facilitating Whole Families – Phase Two (FHE-2)	\$ 275,112	\$ 311,460	\$ 295,887
Verner Center for Early Learning	Early Care and Education Workforce Development Initiative Pilot Project		\$ 350,667	\$ 333,134

Buncombe County Early Childhood Education and Development Fund
FY2024 Grant Recommendations

YWCA of Asheville and Western North Carolina	Early Learning Program (ELP)	\$ 150,000	\$ 110,000	\$ 104,500
YWCA of Asheville and Western North Carolina	Empowerment Childcare (ECC)	\$ 75,000	\$ 75,000	\$ 71,250
Asheville Museum of Science (AMOS)	Little STEM Leaders		\$ 99,380	\$ -
Asheville Waldorf School	Early Childhood Enrollment Modernization		\$ 115,000	\$ -
Asheville Waldorf School	Equitable Kindergarten Access		\$ 95,872	\$ -
Bent Creek Preschool	Bent Creek Preschool	\$ 120,331	\$ 175,000	\$ -
Child Care Center of First Presbyterian	Providing Quality Care and Support for Families of Buncombe County		\$ 370,000	\$ -
Evolve Early Learning	Evolve's Expansion Phase 2: Building Capacity and Partnership for Meaningful Growth	\$ 68,955	\$ 280,000	\$ -
Friends of Mine Preschool	Friends of Mine Tuition Subsidy Project		\$ 5,000	\$ -
Southwestern Child Development	Valley Child Development Center - Workforce and Teen Family Support Expansion	\$ 176,491	\$ 230,370	\$ -
Sprouts Early Learning Academy	Ready,Set,Grow!		\$ 183,340	\$ -
YTL Training Program	YTL Yearning for more Toddler Learning Center		\$ 215,000	\$ -
Total:			\$ 3,896,756	

**Buncombe County Isaac Coleman Economic Community Investment Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Award	FY2024 Funding Request	FY2024 Proposed Funding
Equal Plates Project	Meals for Community: Summer & Monthly Resident Councils		\$ 53,800	\$ 50,000
My Daddy Taught Me That	Level Up Impact with KL Training Solutions		\$ 122,750	\$ 115,000
OpenDoors of Asheville	To & Through College Access and Completion Initiative		\$ 150,000	\$ 100,000
Operation Gateway	Reform Reentry for Racial Equity		\$ 150,000	\$ 128,000
Read to Succeed	Culturally-Responsive Community Literacy Support (CRCLS)	\$ 84,251	\$ 132,620	\$ 107,000
Appalachian Mountain Community Health Centers	Appalachian Mountain Community Health Centers Equitable Health Care Project		\$ 150,000	\$ -
Asheville Creative Arts	Operationalizing Hood Huggers Foundation	\$ 43,454	\$ 150,000	\$ -
Colaborativa La Milpa	PODER Emma and Raices Emma-Erwin	\$ 102,295	\$ 150,000	\$ -
Eagles' Wings Community Development Corporation	Bridging the Racial Wealth Gap-Permanent/Deeply Affordable Home& Business Ownership-Buncombe County		\$ 150,000	\$ -
Institute for Preventive Healthcare and Advocacy	HELP2DAY "Health to Wealth"		\$ 50,000	\$ -
North Carolina Employment Ownership Center	Equitable Opportunities in Buncombe County via Employee Ownership		\$ 110,000	\$ -
Parent Next Door	Oak Hill Circle		\$ 150,000	\$ -
Shiloh Community Association	Creating Equitable & Inclusive Neighborhoods & Educational Opportunities	\$ 150,000	\$ 150,000	\$ -
Sistas Caring 4 Sistas, Inc.	SC4S Community Engagement Mother2Mother/ Father2Father		\$ 150,000	\$ -
The New North Carolina Project Foundation	Be The Change Through Youth Education		\$ 100,000	\$ -
Umoja Health, Wellness, and Justice Collective	Umoja's Hope 4 the Future Summer Program 2023-24		\$ 78,000	\$ -
United Community Development of North Carolina	United Community Development of N.C. An Equity Based Home Health/Safety Repair Program		\$ 60,000	\$ -
YTL Training Program	YTL Summer and Afterschool Programming with Arteria Collective		\$ 150,000	\$ -
YWCA of Asheville and Western North Carolina	Community Advances Leaders (CAL)		\$ 35,000	\$ -

**Buncombe County Tipping Point Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Award	FY2024 Recommended
Arms Around ASD (Autism Spectrum Disorder)	Summer Camp Clubhouse Program	\$ -	\$ 5,000
Arteria Collective	Southside Community Farm BIPOC Garden Days	\$ -	\$ 5,000
Asheville Buncombe Food Policy Council Fiscal sponsor: Bountiful Cities	Asheville Buncombe Food Policy Council - Outdoor Food Pantry Kits	\$ -	\$ 5,000
BlackMenMondays	Bringing It Together (B.I.T.)	\$ -	\$ 5,000
Blue Ridge Pride Center Inc.	Blue Ridge Pride Business Alliance (BRPBA)	\$ -	\$ 5,000
Botanical Gardens at Asheville	Southern Appalachian Cultural Heritage Gardens Project: Cherokee Special Plants	\$ -	\$ 5,000
Bountiful Cities	Southside United Neighborhood Association	\$ -	\$ 5,000
Hammer and Heart	Tools to Transform	\$ -	\$ 5,000
James Vester Miller Trail Fiscal sponsor: Green Opportunities	James Vester Miller Historic Walking Trail	\$ -	\$ 5,000
LEAF Global Arts	LEAF Global Arts Hands-On Educational Field Trips	\$ -	\$ 5,000
Leicester Library Community Garden Fiscal sponsor: Friends of Leicester	Leicester Library Community Orchard	\$ -	\$ 5,000
Literacy Together	Enrichment for Second Language Learners	\$ -	\$ 5,000
Mountain Child Advocacy Center	Mental Health Resiliency Teen Support Group	\$ -	\$ 5,000
Racial Justice Coalition of Asheville Fiscal sponsor: Eagle Market Streets Dev	Every Black Voice	\$ -	\$ 5,000
River Front Development Group	Reckoning with Black Cultural Heritage	\$ -	\$ 5,000
RiverLink	A Pocket Park for Florida Avenue and Burton St. Community	\$ -	\$ 5,000
Shiloh Community Association	Urban Ecology Program at the Shiloh Community Garden	\$ -	\$ 5,000
Sur Biblioteca Móvil Fiscal sponsor: Colaborativa La Milpa	Sur Biblioteca Móvil	\$ -	\$ 5,000
The Hundred Movement	Enhancing Outreach and Communication at The Hundred Movement	\$ -	\$ 5,000
The Steady Collective	Peer Harm Reduction Engagement Efforts	\$ -	\$ 5,000
Asheville Choral Society	Asheville Choral Society: Music as Community Care	\$ -	\$ -
Babies Need Bottoms	Diaper Rash Cream for Healthy Bottoms	\$ -	\$ -
Bloom Fitness	Blooming Fitness for Adults with Disabilities in Buncombe County	\$ -	\$ -
Coalition of Asheville Neighborhoods	Coalition of Asheville Neighborhoods (CAN)	\$ -	\$ -

**Buncombe County Tipping Point Grants
FY2024 Grant Recommendations**

DTK Fitness	DTK Fitness Active Ambassadors	\$ -	\$ -
Erwin Youth League	Erwin Youth League	\$ -	\$ -
Go Local Asheville	Go Local Asheville/UNCA Partnership	\$ -	\$ -
Hartsake Co.	Black Mountain College Yearbook	\$ -	\$ -
Ice Cream for Veterans	Sweet Connections	\$ -	\$ -
Just Folks Organization of Asheville	Instilling Community Pride Part 2	\$ -	\$ -
Mount Zion Community Development, Inc.	Project NAF CARE (Caring Advocacy Respite & Resources for the Elderly)	\$ -	\$ -
Open Hearts Art Center	Open Hearts Art Center: Providing Exhibition Opportunities for Differently-	\$ -	\$ -
Root Cause Farm	RCF Community Building Workshops	\$ -	\$ -
Sunrise Community for Recovery and Wellness	Rejuvenating Community Wellness	\$ -	\$ -
The Council on Aging of Buncombe County, Inc.	Neighbor to Neighbor Education & Engagement	\$ -	\$ -
YWCA of Asheville and Western North Carolina	Deepening Racial Justice Conversations	\$ -	\$ -

\$ 100,000

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Award	FY2024 Funding Request	FY2024 Proposed Funding
Appalachian Sustainable Agriculture Project	Preserving Farmland through Farm to School Connections		\$ 30,000	\$ 24,000
Asheville Buncombe Community Christian Ministry	Educational Support Services for Women Living at Transformation Village		\$ 40,000	\$ 40,000
Asheville Creative Arts - Hood Huggers	Hood Huggers Under Instruction (HHI/UI)		\$ 30,000	\$ 24,000
Babies Need Bottoms	Beyond Diapers - Meeting Babies' Hygiene Needs with Wipes, Rash Cream and Baby Wash		\$ 20,000	\$ 20,000
Black Wall Street AVL	Black Wall Street AVL - Strengthening BIPOC Businesses in WNC	\$ 47,500	\$ 70,000	\$ 70,000
Bountiful Cities	Community Garden Network and Edible Park Support		\$ 20,000	\$ 16,000
Buncombe County Schools Foundation	The Face of Hope	\$ 19,500	\$ 30,000	\$ 24,000
Caring for Children Eckerd Connects	Respite Scholarship Program	\$ 12,500	\$ 25,000	\$ 25,000
Children First/Communities in Schools of Buncombe County	Student Success Support for Buncombe County Children		\$ 75,000	\$ 60,000
Eliada Homes, Inc	Foster Youth Independence Program		\$ 60,000	\$ 48,000
H3 Collective (formerly Under One Sky Village Foundation)	Scholarships and Outcomes Evaluation for One-On-One and Group Programming for Youth in Foster Care		\$ 20,000	\$ 20,000
Haywood Street Congregation	Downtown Welcome Table		\$ 35,000	\$ 35,000
Helpmate, Inc.	Domestic Violence Prevention and Outreach		\$ 74,236	\$ 59,389
Literacy Together	Igniting Superhero Readers		\$ 50,000	\$ 50,000
Mountain Child Advocacy Center	Adult Education for Parenting and Child Abuse Prevention		\$ 60,000	\$ 48,000
OnTrack Financial Education & Counseling	Financial Capabilities Counseling & Education		\$ 20,000	\$ 16,000
Pisgah Legal Services	Justice For All Program		\$ 80,000	\$ 64,000
Pisgah Legal Services	Homelessness Prevention Program		\$ 80,000	\$ 64,000
Read to Succeed	Positive Experiences Around Reading (PEAR)	\$ 35,600	\$ 33,500	\$ 26,800
RiverLink	Clean Water for Buncombe: Stormwater Mitigation in Black Mountain		\$ 11,156	\$ 11,211
W4H Asheville dba Working Wheels	Affordable Vehicle Repairs		\$ 44,600	\$ 44,600

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

YTL Training Program	YTL Summer and Advocacy Support	\$ 50,000	\$125,000	\$ 80,000
YWCA of Asheville and Western North Carolina	MotherLove		\$ 30,000	\$ 30,000
Arteria Collective (formerly AWITS)	Southside Community Farm Free Grocery Program		\$ 33,000	\$ -
Asheville Buncombe Food Policy Council	Food Waste Solutions Summit 2023		\$ 12,300	\$ -
Asheville Creative Arts - Peace Gardens & Market	Peace Gardens & Market (Free CSA & Solar Powered Farm)		\$ 30,000	\$ -
Asheville Creative Arts - Robust Regional Economy	Building a robust regional economy through technical assistance and fiscal sponsorship		\$ 30,000	\$ -
Asheville GreenWorks	Environmental Stewardship for a Climate-Resilient Future		\$ 80,000	\$ -
Asheville Humane Society	Keeping Pets and their People Safe		\$ 20,000	\$ -
Asheville-Buncombe Technical Community College	Transitional Studies English Language Acquisition		\$ 95,000	\$ -
Bent Creek Community Park	Building Community Through Work and Play		\$ 8,500	\$ -
Big Ivy Community Development Club	Restore and Ready for More at the Big Ivy Community Center		\$ 53,150	\$ -
Blue Ridge Pride Center Inc.	WNC Pride Portal	\$ 13,500	\$ 26,500	\$ -
Bounty & Soul	Farmers Alliance: Supporting Farm Viability and Farmland Preservation through Market Opportunities	\$ 35,200	\$ 80,000	\$ -
Carolina Day School	Horizons at CDS Summer 2023 Academic Program Expansion	\$ 13,703	\$ 12,006	\$ -
Carolina Small Business Development Fund	Programa Empresarial Latino as Catalyst for Economic Growth		\$ 35,000	\$ -
Center for Honeybee Research	A Research Facility for Pollinator Sustainability		\$ 20,000	\$ -
Colaborativa La Milpa	CIMA - Consulta Tu Compa	\$ 10,000	\$ 30,000	\$ -
Eleanor Health Foundation	Overdose Prevention Health Communications		\$ 42,000	\$ -
Equal Plates Project	Locally Sourced Meals for New and Expecting Moms + Families		\$ 72,000	\$ -
Folk Heritage Committee	Shindig on the Green FHC (July 1, July 8, July 15, July 22, August 12, August 19, & August 26)		\$ 5,000	\$ -
Go Local Asheville	Go Local Asheville: Building Resources, Community and a Vibrant Economy Throughout Buncombe County.		\$ 20,000	\$ -
Green Built Alliance	Crowdsource Heat Pump Water Heater Coordinator		\$ 68,500	\$ -

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

Hammer and Heart	Urgent Home Repair Project		\$ 40,000	\$ -
Hatch AVL Foundation	Hatch Innovation Hub Partner and Program Expansion		\$ 50,000	\$ -
HELP (Hands Enriching Life Positively)	The Vine Community Garden		\$ 15,240	\$ -
Jackson	Chosen PODS Afterschool & Summer Program		\$ 80,000	\$ -
Jewish Family Services WNC	Mental Health Counseling Services for the Uninsured and Underinsured Under the Age of 59		\$ 20,000	\$ -
Mount Zion Community Development, Inc.	Project NAF HOPE	\$ 32,500	\$ 80,000	\$ -
Mountain BizWorks	Expanding Latino Small Business Success and Opportunity		\$ 55,000	\$ -
My Daddy Taught Me That	BBB(Build Back Better) KL Training Impact Center		\$150,000	\$ -
Organic Growers School	A Pathway to Small Farm Viability		\$ 35,000	\$ -
Our VOICE	Survivors to Thrivers - Counseling for Sexual Violence & Human Trafficking Victims	\$ 20,000	\$ 25,000	\$ -
Partners Unlimited, Inc.	Academic Enhancement Programs		\$ 60,000	\$ -
Providence Center	Freestanding Pharmacy		\$100,000	\$ -
Racial Justice Coalition of Asheville	Government Accountability Project (GAP)		\$ 80,000	\$ -
Resources For Resilience	Reconnect for Resilience with the Family Justice Center	\$ 12,500	\$ 22,060	\$ -
Safe Shelter	Safe Shelter		\$ 80,000	\$ -
SeekHealing	WNC Listening Line		\$ 24,000	\$ -
Shiloh Community Association	Commercial Development Company (CDC) SHILOH LAND DEVELOPMENT		\$ 75,000	\$ -
Soul and Soil Project	Enter the Forest		\$ 30,545	\$ -
The Council on Aging of Buncombe County, Inc.	Well-Being in the Gap		\$ 78,823	\$ -
The Hundred Movement	Enhancing Well-being of Sex Trafficking Survivors		\$ 30,000	\$ -
The Mediation Center	Expanding the Capacity of Community Mediation		\$ 35,000	\$ -
The Steady Collective	Safe Syringe Collection Program		\$ 32,500	\$ -
Umoja Health, Wellness, and Justice Collective	Umoja's Hope 4 the Future After-School and School-Based Program 2023		\$ 50,816	\$ -
UNETE	UNETE's Community Health Workers Front Line Responders Program		\$ 46,080	\$ -

**Buncombe County Strategic Partnership Grants
FY2024 Grant Recommendations**

University of North Carolina at Asheville Foundation, Inc	UNC Asheville Pre-College Programs	\$ 9,200	\$ 18,400	\$ -
Venture Asheville (through the Asheville Chamber of Commerce)	High Growth Hospitality Entrepreneur Support Program		\$ 35,000	\$ -
Western Carolina Medical Society Foundation	Project Access Care Management Initiative		\$ 40,000	\$ -
YWCA of Asheville and Western North Carolina	Light A Path (LAP)		\$ 30,000	\$ -

Total: \$ 900,000

**Home and Community Care Block Grant Funding/Buncombe County Supplemental Aging Funds
FY2024 Final Authorizations**

Organization Name	Programs	HCCBG or BCSAF	FY2024 Funding Request	FY2024 Recommended Funding
Mountain Mobility	Transportation	HCCBG	\$ 500,000	\$ 500,000
BC Health and Human Services	In Home Aide	HCCBG	\$ 500,000	\$ 244,364
Council on Aging of Buncombe County, Inc.	Congregate Dining	HCCBG	\$ 292,140	\$ 194,691
Mountain Housing Opportunities, Inc.	Home Repair	HCCBG	\$ 100,000	\$ 75,448
Meal on Wheels of Asheville & Buncombe County, Inc.	Home Delivered Meals	HCCBG	\$ 201,145	\$ 180,554
Pisgah Legal Services	Legal Services	HCCBG	\$ 70,000	\$ 63,326
Land of Sky Regional Council, Area Agency on Aging	Community Health Workers	HCCBG	\$ 64,160	\$ 48,235
Jewish Family Services of WNC	Respite	HCCBG	\$ 15,000	\$ 13,999
Jewish Family Services of WNC - Healing Solutions Counseling	Counseling	HCCBG	\$ 20,000	\$ 16,165
The Council on Aging of Buncombe County, Inc.	I & O	HCCBG	\$ 168,200	\$ 135,375
MountainCare (Day Care)	Day Care	HCCBG	\$ 103,209	\$ 77,090
MountainCare (Day Health)	Day Health	HCCBG	\$ 186,060	\$ 119,236
MountainCare (Transportation)	Transportation	HCCBG	\$ 57,267	\$ 31,517
BC Health and Human Services	In Home Aide	BCSAF		\$ 228,426
Blue Ridge Pride	Program Support	BCSAF	\$ 40,000	\$ 26,875
MemoryCare	Caregiver Support	BCSAF	\$ 75,000	\$ 70,250
DayStay	Respite	BCSAF	\$ 48,000	\$ 39,500
Mountain Area Health Education Center, Inc.	Home Based Primary Care	BCSAF	\$ 73,049	\$ 57,512
CCCS of WNC, Inc. DBA OnTrack Financial Education & Counseling	Financial Counseling	BCSAF	\$ 23,000	\$ 21,125
Working Wheels	Car Repair	BCSAF	\$ 27,000	\$ 23,125
MountainCare (Transportation - BCSAF)	Transportation BCSAF	BCSAF	\$ 61,000	\$ 33,188
NOT RECOMMENDED FOR FUNDING				
Success Council on Aging of Buncombe County, Inc.	Success	N/A	\$ 6,000	\$ -
Council on Aging of Buncombe County, Inc.	Volunteer Dev.	N/A	\$ 25,000	\$ -
YMCA of Western North Carolina	Program Support	N/A	\$ 85,642	\$ -

HCCBG Allocation	\$	1,700,000
BCSAF Allocation	\$	500,000
Total Allocation	\$	2,200,000

**Buncombe County Recreation Services Grants
FY2024 Grant Recommendations**

Organization Name	Project Name	FY2023 Funding	FY2024 Funding Request	FY2024 Proposed Funding
All Together Art	Veterans Clay Project	-	\$4,300	-
Asheville Buncombe Youth Soccer Association	Asheville Buncombe Youth Soccer Community Goals Project	\$6,000	\$6,000	\$6,000
Asheville City Schools Foundation	In Real Life After-School: Encouraging Students to Learn, Grow, and Live a Curious Life	\$5,992	\$6,000	\$6,000
Asheville GreenWorks	Hominy Creek Greenway Natural Trail Restoration/Sand Hill Phase	-	\$6,000	\$6,000
Asheville Tennis Association	Aston Park Tennis Center Improvements	\$5,538	\$5,819	-
Aurora Studio & Gallery	Aurora Studio - for ongoing workshops	-	\$6,000	-
Bent Creek Community Park	FY2024 Playground Improvements - Monkey Bars and Park Bench	\$6,000	\$5,900	-
Big Ivy Community Development Club	Fun for Big Ivy's Littles	\$4,175	\$5,974	\$5,974
Black Mountain Montessori	Sunshade for the Forest Playground	\$6,000	\$6,000	-
Black Mountain Parks and Greenways Foundation	Veterans Park Playground Shade Structure	-	\$6,000	\$6,000
Bloom Fitness	Health and Wellness for Buncombe County's Adults with Intellectual and Developmental Disabilities	-	\$5,960	\$5,960
Bounty & Soul	Creating Farm-Based Service-Learning Opportunities Through a Hand-Tool Library Model	-	\$6,000	\$6,000
Colaborativa La Milpa	James Vester Miller Park (Los Arroyos Phase IV)	\$6,000	\$6,000	\$6,000
Eagle Market Streets Development Corporation, CDC	Eagle Market Streets Development Corporation—Community Youth Football & Basketball Team Support	-	\$6,000	-
Eliada Homes, Inc	Eliada Home's Child Development Playground Restoration	-	\$5,700	-
Hominy Valley Recreation Park	Pitcher's Mound	-	\$3,500	-
LEAF Global Arts	LEAF Global Arts ONEMic projects and LSS supply needs	\$6,000	\$5,977	\$5,977
Leicester Community Center	LCC Playground Equipment Upgrade	-	\$6,000	\$6,000
OpenDoors of Asheville	Summer Enrichment Camps, 2023	\$6,000	\$6,000	\$6,000
Reems Creek-Beech Presbyterian Church	Beech Community Picnic Area and Basketball Goal	-	\$6,000	\$6,000
Sandy Mush Community Center	Expand Community Engagement Via Indoor and Outdoor Activities	\$3,420	\$3,745	\$3,745
Shiloh Community Association	Drainage of Shiloh Garden's Big & Little Shed.	\$6,000	\$6,000	\$6,000
South French Broad Neighborhood	Aston Park Toddler-Appropriate Playground Equipment	-	\$6,000	\$6,000
Swannanoa Community Council	Outdoor Wellness System (Phase 1)	\$6,000	\$6,000	\$6,000
University of North Carolina at Asheville Foundation, Inc	UNC Asheville Bulldog Buddies	\$6,000	\$6,000	-
Warren Wilson College - Athletics	Warren Wilson Athletics Community Athletic/Recreational equipment	-	\$2,632	-
Western NC Disc Golf Association	Buncombe County Disc Golf Course Improvements	-	\$6,000	-
Woodland Hills Lakeside Prop inc	Woodland Hills Lake Sinkhole Project	-	\$6,000	-
YTL Training Program	Afterschool programming, and In School Boy and Girl Groups	-	\$6,000	\$6,000
YWCA of Asheville and Western North Carolina	Community Dinners	\$6,000	\$6,000	-
	TOTAL:	\$79,125	\$169,506	\$99,655

**Buncombe County Affordable Housing Services Program
FY2024 Loan and Grant Recommendations***

Organization Name	Project Name	FY2023 Funding	FY2024 Funding Request	FY2024 Proposed Funding	Units
Asheville Area Habitat for Humanity	Emergency Repair Grant (36 Units)	\$275,000	\$539,000	\$250,000	36
Colaborativa La Milpa	Emergency Repair Grant (7 Units)	-	\$182,700	\$100,000	7
Community Development Corporation of America	Construction Loan - Fairhaven Summit (77 Units)	\$1,000,000	\$1,545,000	\$1,235,000	77
Eblen Charities	Tenant Based Rental Assistance (103 Households)	-	\$200,000	\$110,000	103
Eliada Homes	Tenant Based Rental Assistance (15 Households)	-	\$15,000	\$15,000	15
Housing Authority of the City of Asheville	Construction Loan - Deaverview Redevelopment Phase I (82 Units)	-	\$1,564,714	\$1,564,714	82
Mountain Housing Opportunities, Inc.	Emergency Repair Grant (23 Units)	\$225,000	\$400,000	\$225,000	23
Mountain Housing Opportunities, Inc.	Construction Loan - Star Point (60 Units)	-	\$850,000	\$500,000	60
On Track Financial Education & Counseling	New Start Grant (96 Households)	-	\$50,000	\$40,000	96
The Arc of Buncombe County	Tenant Based Rental Assistance (15 Households)	-	\$25,000	\$25,000	15
	TOTAL:	\$1,500,000	\$5,371,414	\$4,064,714	514

The following applicants did not receive recommendation for funding for FY24

Colaborativa La Milpa	Administrative Program Support	-	\$41,885	-	-
Council on Aging of Buncombe County, Inc.	Administrative Program Support	-	\$23,946	-	-
Homeward Bound	Administrative Program Support	-	\$80,000	-	-
Mountain Housing Opportunities, Inc.	Downpayment Assistance Loan (25 Units)	-	\$315,000	-	-
Asheville-Buncombe Community Land Trust	New Start Grant (1 Unit)	-	\$50,000	-	-
Mountain Housing Opportunities	New Start Grant (50 Households)	-	\$50,000	-	-
Swannanoa Christian Valley Ministries	Construction Loan - Nursing Home Rehabilitation (16 Units)	-	\$400,000	-	-
Helpmate	Construction Grant - Emergency Shelter (27 Beds)	-	\$675,000	-	-
	TOTAL:	-	\$1,635,831	-	-

Sources of Funds	Amount
General Fund	\$2,311,845
FY 22 AHSP Unallocated Moved to FY 24 AHSP	\$4,367
FY 23 AHSP Unallocated Moved to FY 24 AHSP	\$1,748,502
TOTAL	\$4,064,714

*Note: Specific award terms, including loan terms and funding requirements, will be recommended by the Affordable Housing Committee and Buncombe County Community Development Division staff.

**Buncombe County Juvenile Crime Prevention Council
FY2024 JCPC Funding Authorizations**

Organization Name	Project Name	FY2024 Funding Request	FY2024 Proposed Funding
Buncombe County Justice Services	JCPC Administrative Funds	\$15,500	\$10,000
Buncombe Alternatives	Teen Court	\$96,799	\$96,799
Buncombe Alternatives	Earn and Learn	\$207,021	\$207,021
Aspire - Buncombe	Kids at Work! & The Connection	\$108,049	\$105,549
PIVOTPoint WNC	PIVOTPoint WNC	\$84,858	\$84,858
Partners Unlimited, Inc.	Buncombe Structured Day	\$89,207	\$66,893
Buncombe County Justice Services	Buncombe County Youth Justice Clinical Program	\$78,357	\$73,357
		TOTAL:	\$ 644,477

Appendix Q

Capital Improvement Plan

&

Project Summaries



CAPITAL IMPROVEMENT PLAN



BUNCOMBE COUNTY
NORTH CAROLINA

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Introduction to the Capital Improvement Plan (CIP)

What Is It?

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

The Buncombe County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects that includes estimated project costs and funding sources the County expects to carry out over five years. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets. While major maintenance can result in a capital request of its own, most maintenance and outlay for capital projects is budgeted within the annual operating budget of the department associated with the project. Greenways, due to the potential for large fiscal investment and purchase of property, are included as well.

The enormous fiscal implications and considerable resources invested in capital projects demand a robust plan that is comprehensive yet clear. Identifying the best investments in capital allows the County to anticipate future operating costs, responsibly take on debt, and plan conscientiously.

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

Capital Asset Types

Land

Land is real property that is used in the operations of Buncombe County and has an indefinite useful life (and therefore is not depreciated). In recording the cost of land, not only is the purchase price capitalized, but also any costs that prepare the land for its intended use (included but not limited to legal and title fees, grading, excavation, and demolition of existing structures). Because land has an indefinite useful life, it must be recorded separately from any buildings or equipment associated with it. Land that is held for resale should not be capitalized. Land that is donated should be recorded at its estimated fair value at the time of donation.

Buildings

Buildings are permanent structures used in the operations of Buncombe County and have a defined useful life. In recording the cost of a building, not only is the purchase price capitalized, but also any costs to prepare the building for its intended use (professional services, construction costs, etc.). Buildings that are held for resale should not be capitalized. Buildings that are donated should be recorded at its estimated fair value at the time of donation.

Improvements

Improvements are any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use). Routine maintenance that does not increase the asset's function is not capitalized.

Equipment

Equipment is a broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold. Examples of equipment would include servers, machinery, generators, printers, medical equipment, kitchen equipment, audiovisual equipment, etc.

Vehicles

Vehicles are recorded as capital assets when used in the operations of Buncombe County. Examples of vehicles would include Sheriff Department vehicles, ambulances, vehicles used to visit construction sites for tax or permit purposes, vehicles used to conduct home visits for human services, etc.

Intangible Assets

Intangible assets may be non-financial in nature, but provide future benefits to Buncombe County. Items such as computer software (purchased or internally generated), land use rights of land not owned by Buncombe County, copyrights, etc.

Depreciation

Buncombe County utilizes the straight-line depreciation method of depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000.00 and has a useful life of 60 months the allocation of depreciation will be \$1,000.00 per month.

Buncombe County uses the following schedule for determining the useful life of a capital asset.

Asset Type	Useful Life
Land	Not Applicable
Land Improvements	240 months
Buildings	360 months
Building Improvements	240 months
Equipment	120 months
Computer/Electronic	60 months
Vehicles	
New	60 months
Used	36 months
Sheriff Vehicles	36 months

Guidelines

Statute/Policy

The Local Government Budget and Fiscal Control Act - Subchapter III of North Carolina General Statutes Chapter 159 - largely governs Capital Projects for government entities in North Carolina and defines "capital project" as "a project financed in whole or in part by the proceeds of bonds or notes or debt instruments or a project involving the construction or acquisition of a capital asset."

Per N.C.G.S. 159-11(d), the local government "shall include in the budget a proposed financial plan for each intragovernmental service fund . . . and information concerning capital projects and grant projects authorized or to be authorized by project ordinances."

Per N.C.G.S. 159-26(b)(8), local governments are required to establish and maintain “a ledger or group of accounts in which to record the details relating to the general fixed assets of the unit or public authority” in its accounting system.

Buncombe County first adopted a Capital Improvement Policy in 1996 and this was most recently amended and presented to the Board of Commissioners for approval in 2020. This policy, along with its procedures, are found in Appendices I and II of this document.

Capital Project Review Team

For FY24 development, the Capital Project Review Team consisted of the two Assistant County Managers, the Budget Director, the Finance Director, and the General Services Director. Other departments that saw representation this year included the Planning Department, Recreation Services Department, and Strategy and Innovation Department. The Budget Department facilitated meetings and discussion. Selection of the members of this team aligned with the Capital Improvement Policy as well as with the intent to bring a variety of expertise and perspective.

Submission and Criteria

Submitters were required to attend training to ensure proper documentation for each request. Submissions for FY24 capital project requests were open to all departments with a request deadline in mid-November. Projects were submitted using Workday, our enterprise resource planning software, through a universal submission form (see Appendix III). Any submissions that would require construction or property acquisition needed to be approved by General Services before being reviewed by the Capital Review Team. The Budget Department collated and distributed project submissions to the Capital Project Review Team.

The Review Team reviewed the criteria established from the prior year per Government Finance Officers Association (GFOA) best practice and found that it was acceptable for use this year without changes. These criteria can be found in detail in Appendix IV of this document.

Debt Financing or Pay-Go

Buncombe County’s debt policy states “The County shall consider pay-as-you-go financing (also known as cash or Pay-Go financing) by using current resources, such as current tax dollars or accumulated reserves, for projects appropriate for this type of financing.” The Finance Office supports funding smaller capital expenditures (less than \$500,000) or that have a shorter useful life (less than 10 years) via Pay-Go while debt financing larger expenditures and those that have a longer useful life. There are some exceptions, such as vehicles, but this guidance will prevail for most decisions.

The County’s fund balance policy states that “any unreserved, undesignated fund balance above twenty percent (20%) will be transferred to the County Capital Projects Fund.” At year end FY22, this resulted in a transfer of \$1.8 million to the Capital Project Fund. New FY24 projects that would have resulted in a pay-go transfer from the General Fund will be funded by this transfer as well as by remaining, unspent funds from the FY21 transfer.

Funding

Fund 341 Capital Project Fund

This fund accounts for capital asset construction or acquisition from general government resources and financing. Assets constructed or acquired through this fund will be owned by the County.

Fund 342 Landfill Capital Projects Fund

This fund was created to account for the capital projects associated with the solid waste program.

Fund 100 General Fund

The General Fund is the chief operating fund of Buncombe County. Operating expenditures that support or contribute to capital projects and are generally recurring, such as maintenance or staffing, will be budgeted in this fund. Vehicle purchases will also be budgeted in the General Fund.

Greenways

Buncombe County Recreation Services, in collaboration with several other entities, developed a Greenways Master Plan in 2012 to guide the development of greenways and trails in Buncombe County.

“A greenway is defined as a course for pedestrian and bicyclist use through linear open space, oftentimes along a natural corridor, river, or stream. The Plan identifies 102 miles of proposed greenway corridors in Buncombe County. Greenways should not be planned or built unless we also consider how they are to be designed, funded, operated, and maintained. A countywide greenways system represents the County’s first modern foray into constructing and maintaining linear infrastructure, as common public facilities such as sewer systems, water lines, and roads are under the management of other government agencies.” (Master Plan, 2012)

Funding of greenways is often supported by grants with a required upfront match by the County. Current partners include the NC Department of Transportation (NCDOT), the Tourism Development Authority (TDA), and municipalities within the County.

With the County’s fiscal commitment to existing Greenways projects completed and no new projects established, new greenway funding was withheld for FY23 as well as in FY24. In November 2022, Buncombe County voters approved an \$30M Open Space GO Bond, which is dedicated toward supporting greenways, along with conservation of open space. The need for additional fiscal commitments for Greenways projects will be evaluated during the FY25 budget process as well as through the GO Bond project selection process. A Greenways Master Plan is currently slated on the CIP for FY25.

Fund 333 AB Tech Capital Project Fund

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

In March 2019, the County and AB Tech signed a Memorandum of Understanding (MOU) to create a Joint Capital Advisory Committee to review and prioritize capital funding requests from the community college and to define the use of Article 46 sales tax dollars.

The AB Tech Capital Project Fund accounts for revenues intended for use on capital projects benefiting AB Tech Community College.

By authority of Article 46 of Chapter 105 of the North Carolina General Statutes and following a majority vote of an advisory referendum in the November 2011 elections, the Buncombe County Board of Commissioners adopted a resolution in December 2011 to levy a local sales and use tax at a rate of one-quarter percent (.25%) to be used exclusively for the stated capital improvement needs of the community college. For this purpose, the County has created a fund to manage the collections and related capital projects and debt service expenditures. In June 2017 the Buncombe County Board of Commissioners adopted a resolution to expand the use of the sales and use tax to include major maintenance and operational needs of the community college. As required by SL 2020-9, this set-aside will sunset in 2027. All capital assets from this funding source will become the property of the community college and be reflected on their financial statements once completed.

Funds 326 Public School Capital Needs Fund and 335 Public School ADM Sales Tax and Lottery Projects

In 1983, the General Assembly passed S.L. 1983-534 and S.L. 1983-134. This legislation created the Buncombe School Capital Fund Commission. Per SL 2016-19, “the Commission shall consider the capital needs of both the Buncombe County School System and the Asheville City School System, prioritize those needs, and recommend projects to be funded from the Public School Capital Needs Fund to the board of county commissioners based on the priority of needs determined.”

Fund 326 accounts for construction related to local public schools with 50% of the Article 39 sales tax collected. Sales tax, general obligation bonds, and installment obligations are used to finance these projects. Once constructed, the assets will be capitalized by the local school units.

Fund 335 accounts for major capital maintenance projects for local public schools with Article 40/42 sales tax and lottery funds. Once constructed, the assets will be capitalized by the local school units. The 40/42 funds are direct passthrough so those projects are not established in the fund. Lottery projects are established by ordinance.

What’s New in FY2024

Timeline for FY24 Capital Project Process

The Capital Project Review timeline was as follows:

Date	Activity
Aug. 30 – Sept. 7, 2022	Training for Capital Project Submission
August 26, 2022	Opening Date for Capital Project Requests
November 4, 2022	Last Day for Departments to consult with General Services to build Project Request
November 18, 2022	Last Day for Departments to Submit Capital Project Requests
December 8, 2022	Initial Capital Review Team Meeting for FY23 Requests
December 12, 2022	Department Presentations of Requests to Capital Review Team
January 9, 2022	Capital Review Team Recommendation Meeting
February 20, 2022	Recommendations Made to County Manager

Discussion of FY24 Process and Selection

Capital Project Requests were submitted in November 2022 with 19 projects asking for a start date in FY24, five projects requesting to begin in FY25, five in FY26, two in FY27, and four in FY28. The list of submitted FY24 projects is located in Appendix V.

The Capital Review Team recommended eight projects to the County Manager for inclusion in the FY24 budget and she concurred:

Department	Project
Emergency Services	Fire Station Alerting/Paging
General Services	35 Woodfin St. Renovation for Forward Facing Facility 200 College St. Renovation Comprehensive Facility Assessment Renovation & Repair County Courthouse Renovation & Repair Countywide Paving (includes Lake Julian Park) Detention Center Facility Assessment Renovation & Repair New Storage Facility

A parallel process exists for Information Technology (IT) projects above \$5,000. All IT project requests were evaluated by the IT Governance Committee (ITGC) comprised of ten members from the County Management Team. The ITGC scored each project based upon the criteria of Strategic Alignment, Internal Efficiency, Operational Necessity, Program Effectiveness, Cost-Effectiveness, and Chance of Success.

Items approved for the FY24 budget were as follows:

Department	Project
Governing Body	Board & Agenda Management
Community and Public Engagement	CMS Web/Intranet Migration Assessment
Emergency Services	EMS Realtime Tracking Web EOC Software
Strategic Partnerships	Grant Management Software
Information Technology	IT Project Management Tools
Legal and Risk	Risk Management Software
Health and Human Services	Well & Septic Digitization

Development of Solid Waste CIP

Last year, the Solid Waste Director worked with the Budget Department to develop a long-term CIP.

Projects approved for the FY24 cycle were:

- 850L John Deere Dozer (Landfill)

- Landfill Incoming Vehicle Scale Replacement

This CIP reflects estimated debt payments per year as opposed to total expenditures per project in the first year.

Comprehensive Facilities Assessment

The County contracted in FY21 for a comprehensive study of our County facilities to plan for and reduce maintenance costs, avoid leasing costs, and find the best use of space for providing customer service. This has yielded a 15-year plan for upgrading facilities and moving departments to where they can most effectively deliver services and make the best use of our buildings. General Services has submitted future year placeholders for annual capital projects related to Facility Renovation and Library Renovation based on the plan yielded by the assessment. More information is available in Appendix VI.

FY24 Project Descriptions

FY24 Fire Station Alerting/Paging (Emergency Services) - This project is to implement a modern fire station alerting/paging system for County fire departments. Currently, County fire departments are dispatched by the 911 center using a legacy analog VHF radio system. The system is rapidly reaching its useful end of life and support and parts are increasingly becoming more difficult to procure. The level of technology of the current system is antiquated and is not able to be integrated with existing and planned 911 technology. This results in manual functions having to be performed by dispatchers which increases response times and introduces additional human error. The current technology does not allow 911 Communications to meet NFPA standards 1225 for fire station alerting.

FY24 35 Woodfin St. Renovation for Forward Facing Facility (General Services) - This project is to renovate the first and second floor of the 35 Woodfin St. building to locate the County's forward-facing departments together and allow residents better access to needed services. This project was a renovation and repair item identified in the Comprehensive Facility Assessment completed by CPL Architecture.

FY24 200 College St. Renovation (General Services) - This project is to renovate the 2nd floor of the 200 College St. building to facilitate the eventual move of forward-facing departments to 35 Woodfin St, which is a renovation and repair item identified in the Comprehensive Facility Assessment completed by CPL Architecture.

FY24 Comprehensive Facility Assessment Renovation & Repair (General Services) - This project relates to addressing repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture. For FY24, this primarily consists of replacing rooftop HVAC units for the 200 College St. building.

FY24 County Courthouse Renovation & Repair (General Services) - Several repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment mentioned above were located at the County Courthouse. Therefore, these items were broken out as a separate project from the rest of the FY24 Comprehensive Facility Assessment items due to the size and scope of the work required specifically at the Courthouse. This work includes replacing the Courthouse's plumbing drainage system, water distribution system, steam distribution piping and steam radiators, and air handling units in courtrooms, among other significant repairs.

FY24 Countywide Paving - includes Lake Julian Park (General Services) - This project is to repair County parking lots and other County-owned asphalt areas and roads that have been

identified as the highest priority areas during General Services' annual assessment. In addition, this project will also widen the pedestrian lane and repair and repave the existing road through Lake Julian Park, including adding and installing curbs, gutters, and stormwater management items.

FY24 Detention Center Renovation & Repair (General Services) - This project relates to addressing repair, maintenance, and renovation items identified during the Detention Center Facility Assessment completed by CPL Architecture. This primarily consists of replacing and installing toilet partitions in each of the housing units at the Detention Center.

FY24 New Storage Facility (General Services) - One of the items in the Comprehensive Facility Plan is to repurpose or demolish the AllPort Building. The County currently stores files, information, and surplus inventory at the AllPort facility. This project is to design and construct a new centralized storage facility at the site of the County's old landfill near the new General Service Complex to replace current storage space that is spread out amongst multiple locations, including the AllPort facility which is planned to be demolished, and help make the storage and processing of surplus inventory a more efficient process.

Impacts on Operating Budget

During the project submission process, project submitters are asked to estimate operating costs for additional personnel, utilities, maintenance, and/or other operating costs related to their submission. Of the projects identified for inclusion in FY24, the following operating impacts were identified - see table below along with the following descriptions for individual projects:

Project Name	Annual Operating Impact
Fire Station Alerting/Paging	\$10,000 in Costs (Maintenance)
35 Woodfin St. Renovation	None (Renovation of Existing Facility)
200 College St. Renovation	None (Renovation of Existing Facility)
Comprehensive Facility Assessment Renovation	\$3,000 in Savings (Utilities)
County Courthouse Renovation	\$20,000 in Savings <ul style="list-style-type: none"> • \$10,000 (Utilities) • \$10,000 (Maintenance)
Countywide Paving (including Lake Julian)	None (Repair of Existing Areas)
Detention Center Renovation	None (Repair of Existing Equipment)
New Storage Facility	\$364,713 in Costs <ul style="list-style-type: none"> • \$100,000 (Staffing) • \$120,000 (Utilities) • \$144,000 (Maintenance)

FY24 Fire Station Alerting/Paging (Emergency Services) - The Fire Station Alerting/Paging project is anticipated to result in additional operating costs, as the current system that is being replaced is antiquated and fairly rudimentary while the new system is more complex. It is estimated to require around \$10,000 in additional costs annually to maintain the new system. There is also the potential for cost savings in the long-run from an Emergency Services/911 operational standpoint as the new system will allow for "alerting" a fire

department of a call within 30 seconds as opposed to 1-2 minutes as well as simplifying the equipment needed for dispatcher workstations, which will reduce maintenance costs and training costs for new employees over time.

FY24 35 Woodfin St. Renovation for Forward Facing Facility (General Services) - This project is not anticipated to result in additional operational costs. The project mainly consists of renovating the first and second floor of the building to meet the needs of the County's forward-facing departments which are moving there. As such, operating impacts are anticipated to be minimal.

FY24 200 College St. Renovation (General Services) - This project is not anticipated to result in additional operational costs. The project mainly consists of renovating the second floor of the building, which was previously leased to a private party, to be a workspace for County staff and help facilitate the move of forward-facing departments to the 35 Woodfin St. building. As such, operating impacts are anticipated to be minimal.

FY24 Comprehensive Facility Assessment Renovation & Repair (General Services) - This project is anticipated to result in around \$3,000 in utilities costs savings, primarily driven by the replacement of HVAC units at the County's 200 College St. building, which are anticipated to be more efficient than the previous units.

FY24 County Courthouse Renovation & Repair (General Services) - This project is anticipated to result in \$20,000 in costs savings, with \$10,000 in savings in utilities and maintenance, respectively. This is primarily driven by the replacement of the Courthouse's plumbing drainage system, water distribution system, and air handling units in courtrooms, among other significant repairs. These repairs are anticipated increase efficiency and require less maintenance time than the previous system and equipment.

FY24 Countywide Paving - includes Lake Julian Park (General Services) - This project is not anticipated to result in additional operational costs, as it consists of repairing deficient asphalt areas around the County.

FY24 Detention Center Renovation & Repair (General Services) - This project is not anticipated to result in additional operational costs. This project mainly consists of replacing and installing toilet partitions in the facility. As such, operating impacts are anticipated to be minimal.

FY24 New Storage Facility (General Services) - This project is anticipated to result in an annual operating impact of \$100,713 in staffing costs, \$120,000 in utilities costs, and \$144,000 in maintenance costs. These costs are likely to be partially offset by savings from no longer operating the Allport facility, which this facility will replace, both on an annual basis as well as over the long-term as the County realizes efficiencies from operating a newer, more efficient facility.

The Budget Department works closely with departments during the budget cycle to ensure that operating costs are identified and more reasonably aligned with project submissions.

FY2024-2028 Capital Improvement Plan - Total Project Cost

Department/Project	FY24 Adopted	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Future FY Planned	Funding Source
911 Operations							
164 Erwin Hills Rd. Renovation & Repair			\$17,344,991				TBD
Elections							
Voting System Replacement		\$1,079,000					TBD
Emergency Services							
Fire Station Alerting/Paging	\$2,000,000						Debt Finance
EMS Local Base		\$8,804,840					TBD
Emergency Operations Center			\$54,623,670				TBD
EMS Regional Base 1			\$16,525,253				TBD
EMS Regional Base 2				\$17,333,708			TBD
EMS Regional Base 3					\$18,638,611		TBD
General Services							
35 Woodfin St. Renovation for Forward Facing Facility	\$8,250,000						Debt Finance
200 College St. Renovation	\$2,500,000						Debt Finance
Comprehensive Facility Assessment Renovation & Repair	\$1,235,625	\$155,420	\$1,241,766	\$1,290,198	\$140,741	\$132,723,482	Pay-Go
County Courthouse Renovation & Repair	\$15,096,571						Debt Finance
Countywide Paving (includes Lake Julian Park)	\$3,033,350						Debt Finance
Detention Center Facility Assessment Renovation & Repair	\$1,325,492				\$3,053,707	\$12,163,153	Pay-Go
New Storage Facility	\$4,212,000	\$43,290,000					Debt Finance
Community Center Assessment Repair		\$671,000	\$111,500	\$575,368	\$7,000,000		TBD
Library Facility Assessment Renovation & Repair		\$574,211	\$655,031	\$827,365	\$3,309,171	\$84,402,260	TBD
205 College St. Renovation & Repair		\$3,022,036					TBD
West Asheville County Multi-Functional Building		\$49,096,900					TBD
50 Apac Dr. New Facility				\$2,018,973			TBD
49 Mt. Carmel Rd. New Facility					\$14,592,359		Debt Finance
Governing Body							
I-26 Infrastructure Project - Multimodal Design Elements						\$1,000,000	TBD
Health and Human Services							
Active Aging Center of Buncombe County						\$10,000,000	TBD
Information Technology							
Public Safety Interoperability Information Systems Replacement		\$5,000,000					TBD
Recreation Services							
Owen Park Pickleball Courts & Basketball		\$152,300					TBD
Greenways Master Plan		\$100,000					Pay-Go
Buncombe County Sports Park Playground			\$360,000				TBD
Sustainability							
Solar on Schools and Public Buildings	\$4,000,000	\$4,000,000					Debt Finance
Solar Panel Installation Placeholder			\$400,000	\$400,000	\$400,000		TBD
Capital Projects Fund TOTAL	\$41,653,038	\$115,945,707	\$91,262,211	\$22,445,612	\$47,134,589	\$240,288,895	

Note: Costs represented above are total project costs and do not represent the timing of when actual expenditures are anticipated to occur. Estimated debt service costs for funding the projects above are detailed on the next page.

FY2024-2028 Capital Improvement Plan – Estimated Debt Service

Department & Project	Total Project Cost	FY24	FY25	FY26	FY27	FY28	Pay-Go/Debt
911 Operations							
FY26 164 Erwin Hills Rd. Renovation & Repair	\$17,344,991				\$1,994,674	\$1,691,137	Debt
Elections							
FY26 Voting System Replacement	\$1,079,000		\$1,079,000				TBD
Emergency Services							
FY24 Fire Station Alerting/Paging	\$2,000,000		\$230,000	\$195,000	\$190,000	\$185,000	Debt
FY25 EMS Local Base	\$8,804,840			\$1,012,557	\$858,472	\$836,460	Debt
FY26 Emergency Operations Center	\$54,623,670				\$6,281,722	\$5,325,808	Debt
FY26 EMS Regional Base 1	\$16,525,253				\$1,900,404	\$1,611,212	Debt
FY27 EMS Regional Base 2	\$17,333,708					\$1,993,376	Debt
FY28 EMS Regional Base 3	\$18,638,611						Debt
General Services							
Comprehensive Facility Assessment Projects							
FY24 35 Woodfin St. Renovation	\$8,250,000		\$948,750	\$804,375	\$783,750	\$763,125	Debt
FY24 Renovation & Repair	\$1,235,625	\$1,235,625					Pay-Go
FY24 County Courthouse Renovation & Repair	\$15,096,571		\$1,736,106	\$1,471,916	\$1,434,174	\$1,396,433	Debt
FY24 200 College St. Renovation	\$2,500,000		\$287,500	\$243,750	\$237,500	\$231,250	Debt
FY25 Renovation & Repair	\$155,420		\$155,420				TBD
FY25 205 College St. Renovation & Repair	\$3,022,036			\$347,534	\$294,649	\$287,093	Debt
FY26 Renovation & Repair	\$1,241,766			\$1,241,766			TBD
FY27 Renovation & Repair	\$1,290,198				\$1,290,198		TBD
FY27 50 Apac Dr. New Facility	\$2,018,973					\$232,182	Debt
FY28 Renovation & Repair	\$140,741					\$140,741	TBD
FY28 49 Mt. Carmel Rd. New Facility	\$14,592,359						Debt
Future Renovation & Repair	\$132,723,482						TBD
Library Facility Assessment Projects							
FY25 Library Renovation & Repair	\$574,211		\$574,211				TBD
FY26 Library Renovation & Repair	\$655,031			\$655,031			TBD
FY27 Library Renovation & Repair	\$827,365				\$827,365		TBD
FY28 Library Renovation & Repair	\$3,309,171						Debt
Future Library Renovation & Repair	\$84,402,260						TBD
Other Projects							
FY24 Countywide Paving (includes Lake Julian Park)	\$3,033,350		\$348,835	\$295,752	\$288,168	\$280,585	Debt
FY24 New Storage Facility - Design	\$4,212,000		\$484,380	\$410,670	\$400,140	\$389,610	Debt
FY25 New Storage Facility - Construction	\$43,290,000			\$4,978,350	\$4,220,775	\$4,112,550	Debt
FY25 West Asheville County Multi-Functional Building	\$49,096,900			\$5,646,144	\$4,786,948	\$4,664,206	Debt

Department & Project	Total Project Cost
Governing Body	
Future Consideration: I-26 Infrastructure Project - Multimodal Design Elemer	\$1,000,000
Health and Human Services	
Future Active Aging Center of Buncombe County	\$10,000,000
Information Technology	
FY25 Public Safety Interoperability Systems Replacement	\$5,000,000
Recreation Services	
FY25 Greenways Master Plan	\$100,000
FY25 Owen Park Pickleball Courts & Basketball	\$152,300
FY26 Buncombe County Sports Park Playground	\$360,000
Sheriff's Office	
FY24 Detention Center Facility Assessment Renovation & Repair	\$1,325,492
FY28 Detention Center Facility Assessment Renovation & Repair	\$3,053,707
Future Detention Center Facility Assessment Renovation & Repair	\$12,163,153
Sustainability	
FY24 Solar on Schools and Public Buildings (Solar Projects Phase 4)	\$4,000,000
FY25 Solar on Schools and Public Buildings (Solar Projects Phase 5)	\$4,000,000
FY26 Solar Installation Placeholder	\$400,000
FY27 Solar Installation Placeholder	\$400,000
FY28 Solar Installation Placeholder	\$400,000
Existing Debt Service	
Existing Debt Service Obligations	
Total	\$533,027,193
Debt Service	
Pay-Go	
TBD	
New Project Costs by Department	
911 Operations	\$17,344,991
Elections	\$1,079,000
Emergency Services	\$117,926,082
General Services	\$371,667,459
Governing Body	\$1,000,000
Health and Human Services	\$10,000,000
Information Technology	\$5,000,000
Recreation Services	\$612,300
Sheriff's Office	\$16,542,352
Sustainability	\$9,200,000
Total	

FY24	FY25	FY26	FY27	FY28	Pay-Go/Debt
					TBD
					TBD
		\$575,000	\$487,500	\$475,000	Debt
	\$100,000				TBD
		\$152,300			TBD
			\$360,000		TBD
\$1,325,492					Pay-Go
					Debt
					Debt
	\$460,000	\$390,000	\$380,000	\$370,000	Debt
		\$460,000	\$390,000	\$380,000	Debt
		\$400,000			TBD
			\$400,000		TBD
				\$400,000	TBD
\$20,482,477	\$19,697,513	\$18,324,472	\$17,801,372	\$17,116,705	Debt
\$23,043,594	\$26,101,715	\$37,604,615	\$43,613,137	\$41,191,335	
\$20,482,477	\$24,193,084	\$35,155,518	\$42,730,248	\$42,341,731	
\$2,561,117	\$0	\$0	\$0	\$0	
\$0	\$1,908,631	\$2,449,097	\$2,877,563	\$540,741	
			\$1,994,674	\$1,691,137	
	\$1,079,000				
	\$230,000	\$1,207,557	\$9,230,598	\$9,951,856	
\$1,235,625	\$4,535,202	\$16,095,287	\$14,563,667	\$12,497,775	
		\$575,000	\$487,500	\$475,000	
	\$100,000	\$152,300	\$360,000		
\$1,325,492					
	\$460,000	\$1,250,000	\$1,170,000	\$1,150,000	
\$2,561,117	\$6,404,202	\$19,280,144	\$27,806,439	\$25,765,767	

Information Technology Projects (General Fund)

Department/Project	FY24	Funding Source
Community and Public Engagement		
CMS Web/Intranet Migration Assessment	\$25,000	General Fund
Governing Body		
Board & Agenda Management	\$45,000	General Fund
Emergency Services		
EMS Realtime Tracking	\$90,000	General Fund
Web EOC Software	\$90,000	General Fund
Strategic Partnerships		
Grant Management Software	\$55,000	General Fund
Information Technology		
IT Project Management Tools	\$60,000	General Fund
Legal and Risk		
Risk Management Software	\$116,000	General Fund
Health and Human Services		
Well & Septic Digitization	\$56,750	General Fund
ITGC Projects Total	\$537,750	

FY2024-2028 Solid Waste Enterprise Fund Capital Improvement Plan

Project Name	Category	FY24 Adopted	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Future FY Planned	Funding Source
Landfill Engineering Cell 7 MSW/C&D Landfill Expansion	Construction	\$2,817,820	\$2,817,357	\$2,817,814	\$2,817,103	\$2,817,194		Debt
FY24 850L John Deere Dozer (Landfill)	Equipment	\$480,000						Pay-Go
FY24 Landfill Incoming Vehicle Scale Replacement	Equipment	\$104,162						Pay-Go
FY25 Transfer Station Expansion	Planning/Engineering/Design		\$300,000					Pay-Go
FY25 Landfill Gas Collection System Expansion/Improvement	Construction		\$1,200,000					TBD
Transfer Truck	Equipment		\$180,000					TBD
New Walking Floor Trailers - Replacement Process	Equipment		\$200,000		\$200,000	\$200,000		Pay-Go
Landfill Gas to Energy Engine Longblock Rebuild	Equipment		\$120,000	\$116,000	\$112,000	\$108,000	\$104,000	Debt
Tipping Floor Repairs	Equipment			\$125,000				Pay-Go
Outbound Scale Replacement	Equipment			\$104,000				Pay-Go
2020 Mack GR64FR	Equipment			\$180,000				Pay-Go
Paving Overlay	Planning/Engineering/Design					\$250,000		Pay-Go
2021 Freightliner 122SD	Equipment					\$180,000		Pay-Go
Solid Waste Capital Projects TOTAL		\$3,401,982	\$4,817,357	\$3,342,814	\$3,129,103	\$3,555,194	\$104,000	

Existing Projects [Buncombe County]

Project summaries for projects approved by the Board and either in progress or yet to be started will be found in the following pages. These are projects actively managed by Buncombe County and do not include Capital Projects that are funded by passthrough dollars with no active project management responsibility for the County. (Such projects include Buncombe County Schools projects and Lottery-funded projects.)

Projects are listed in order by Fund and alphabetically by Project Name. Project information includes the Project Name, Fund, Project Manager(s), and description, as well as the total budget and the percentage of the budget expended through June 30, 2023. Pictures or renderings are provided where appropriate and available.

FY22 HHS Mobile Unit

Department Public Health

Fund General Fund (Fund 100)

Description Purchase of a mobile vehicle or trailer to take services outside of our building and into the county, focusing on under-resourced areas. The services to be provided through this unit include vaccinations and immunizations, food assistance and Medicaid enrollment/recertification, WIC, immunizations, testing for sexually transmitted and blood-borne infections, preconception wellness, family planning, cancer screening, and health promotion/education. Fuel and maintenance will be ongoing operating expenses.

Project Manager Ellis Matheson, Paul Watson, Stoney Blevins

Project Status In Progress

Start Date 7/1/2021

Budget \$174,700

% Budget Used 100%



FY22 911 Backup Center

Department	911 Operations
Fund	911 Fund (Fund 223)
Description	Setting up a backup center for 911 as the County will no longer be able to use the Asheville City Municipal Building.
<i>Project Manager</i>	Brooke Hazlett, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$700,000
<i>% Budget Used</i>	12%



Enka Recreation Destination

Department	Recreation Services
Fund	Grant Projects Fund (Fund 327)
Description	Sports Park Improvements and Expansion, Bob Lewis Ballpark Improvements, Enka Heritage Trail , Details – 3 Synthetic Turf Fields and Lighting, Field Lighting/Bob Lewis Park, Dog Park and Picnic Pavilion with Restrooms, 2 Miles of Greenway.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Robert Brown, Ronald Lunsford, Thomas Gull
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$12,734,226
<i>% Budget Used</i>	57%



Detention Center Cooling Tower Replacement

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to replace the cooling tower that serves the north tower of the Detention Facility. The unit is at the end of its life cycle and has developed several leaks that waste water and results in air conditioning interruptions.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$376,940
<i>% Budget Used</i>	91%

FY20 Fleet and General Services Complex

Department General Services

Fund Capital Projects Fund (Fund 341)

Description Project will provide a new Fleet Services Complex located on County property to service and maintain the approximately four hundred vehicle County fleet. Complex will provide up-to-date facility to respond to the demand of additional vehicles added to the fleet in the past few years.

Project Manager Robert Brown, Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 6/18/2020

Budget \$10,084,093

% Budget Used 100%



FY20 Garren Creek Tower Retrofit

Department	Emergency Services
Fund	Capital Projects Fund (Fund 341)
Description	Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. This project is to implement a solution for the lack of radio coverage in the Garren Creek Volunteer Fire District and other surrounding areas.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$1,000,000
<i>% Budget Used</i>	73%



FY20 Grading and Paving of Old Playground at Lake Julian

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Initially, this project was to grade and pave the odl playground area at Lake Julian in order to create additional paved parking as parking is in short supply at the park. Current staff has determined that initial scope of the project isn't necessary but has identified other paving needs in the park.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$180,000
<i>% Budget Used</i>	0%

FY20 Interchange Building

Department General Services

Fund Capital Projects Fund (Fund 341)

Description This project is to make three major repairs to the Interchange building located at 59 Woodfin Place. First, we will be replacing all of the windows in the facility. This would include a lead paint abatement on the wood structure around the windows that would allow them to be removed. Second, we will be replacing all of the fan coil HVAC units on the first floor of the facility. Lastly, we will re-paint all exterior surfaces of the facility.

Project Manager Robert Brown, Ronald Lunsford, Scott Metcalf

Project Status Not Started

Start Date 7/1/2019

Budget \$468,641

% Budget Used 0%



FY20 Jail Mezzanine Metal Screen Partitions

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to install metal screen partitions to prevent falls and intentional jumping from the upper levels of the housing units at the Detention Center. At least ten incidents have occurred to make this project high on the priority list. This project will include one male pod and one female pod.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$318,000
<i>% Budget Used</i>	0%

FY20 Lake Julian Shelter Replacements

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Originally, the scope of the project was to replace the existing shelters at Lake Julian Park which are over 60 years old and show wear and tear. However, it was determined that the shelters were still structurally sound and General Services was able to add ceilings and trim work to make the shelters more appealing aesthetically. Additionally, Recreation Services is looking to replace broken amenities surrounding the shelters such as grills, tables, etc.
<i>Project Manager</i>	Adam Zinke, Allison Dains
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$100,000
<i>% Budget Used</i>	50%



FY20 Parking Lot Improvements Countywide

Department General Services

Fund Capital Projects Fund (Fund 341)

Description Multiple parking areas around County owned facilities are in need of repair. Areas included in this request are public and community parking lots including parks, pools, libraries and high traffic county buildings. Locations included are the highest priority in need of repair. Included is one new construction project at South Buncombe Library.

Project Manager Robert Brown, Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 7/1/2019

Budget \$946,523

% Budget Used 97%



FY20 Register of Deeds Building Envelope

Department General Services

Fund Capital Projects Fund (Fund 341)

Description This project would replace the roof, replace the lower floor windows, tuck point failed masonry joints, and replace all exterior sealant joints at the Register of Deeds Building located at 205 College Street. We have had several instances of water intrusion at this facility which were related to a failed component that this would address.

Project Manager Robert Brown, Ronald Lunsford, Scott Metcalf

Project Status In Progress

Start Date 7/1/2019

Budget \$560,475



FY20 Soccer Complex Improvements

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	To improve the roadways, parking, and sidewalks of the Enka Soccer Complex. Greenway expansion has and will continue to increase traffic and use of this County Park.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2019
<i>Budget</i>	\$155,608
<i>% Budget Used</i>	100%

FY21 Broadband Projects

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	Buncombe County is partnering with state and local agencies to identify internet service providers who are willing to bring service to areas of the county that lack internet access. This effort supports the following strategic goals; Educated & Capable Community: by ensuring students have access to educational resources. Vibrant Economy: by supporting businesses in need of internet resources., Resident Well-Being: by providing citizens with access to community resources and information on available services.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	9/15/2020
<i>Budget</i>	\$200,442
<i>% Budget Used</i>	89%

FY21 Courthouse Repairs

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Replace chilled water piping in the Courthouse
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2020
<i>Budget</i>	\$596,239
<i>% Budget Used</i>	63%

FY21 Jail Repairs

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Shower floor replacement for multiple pods due to potential health and safety concerns., Slider/door repair and replacement to address aging equipment for required security.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2020
<i>Budget</i>	\$786,358
<i>% Budget Used</i>	11%

FY21 Solar on Public Facilities

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The County is installing 14 solar projects on County facilities as well as overseeing contracting for 26 other solar projects on schools and community college property.
<i>Project Manager</i>	Jeremiah Leroy, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	8/4/2020
<i>Budget</i>	\$10,592,728
<i>% Budget Used</i>	91%



FY22 40 Coxe Interior Renovation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be to renovate some interior spaces at 40 Coxe Avenue to facilitate moving the majority of Health and Human Services divisions into that building.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$1,213,615
<i>% Budget Used</i>	99%



FY22 Administration Building Envelope Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Repair envelope and original construction deficiencies discovered in preliminary analysis and repair of building exterior. Preliminary analysis discovered flashing was not installed or installed improperly during original construction of building.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$2,458,869
<i>% Budget Used</i>	11%



FY22 BAS System for Detention Center

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The Building Automation System at the Detention Center has many components that are becoming obsolete and parts are becoming not available. This project will be to design a replacement system to modernize the BAS at that location.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$174,052
<i>% Budget Used</i>	0%

FY22 Buncombe County Sports Park Dog Park

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Build a dog park at Buncombe County Sports Park. Area beside Community Garden/Community Orchard.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Mac Stanley
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$80,500
<i>% Budget Used</i>	82%



FY22 Lake Julian Bathroom Additions

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be to replace some restroom facilities at Lake Julian Park. The current restrooms there now are not ADA compliant and outdated. New facilities will be up to modern code and easier to maintain.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$674,160
<i>% Budget Used</i>	9%

FY22 New Restroom Facility for Sports Park

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to add a restroom near the entrance to the park at the field and garden area there. There is no sewer utility at that location so there will be some expense to facilitate getting to sanitary sewer provided by Metropolitan Sewerage District (MSD).
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$159,000
<i>% Budget Used</i>	87%



FY22 Planning for Forward Facing Building

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project will be advanced planning to transform 35 Woodfin Street into a building for forward-facing departments. Departments will include, Permits and Inspections, Planning, Tax, Register of Deeds, etc
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$200,000
<i>% Budget Used</i>	97%

FY22 Solar Panel Installation Phase 2

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Installation of solar photovoltaic systems on East Asheville Library and the PSTC Firing Range
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2021
<i>Budget</i>	\$400,000
<i>% Budget Used</i>	83%

FY23 Electric Vehicle Charging Infrastructure

Department	Sustainability
Fund	Capital Projects Fund (Fund 341)
Description	This project is to install electric vehicle charging stations in various locations on public property to support the County fleet in transitioning to electric vehicles.
<i>Project Manager</i>	Jeremiah Leroy, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$120,000
<i>% Budget Used</i>	57%



FY23 EMS East Base Construction

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	The project is for the design and construction of an EMS East Base. It is expected to be approximately 12,600 square feet and it is intended to be a prototype design.
<i>Project Manager</i>	Robert Brown, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/26/2022
<i>Budget</i>	\$6,600,000
<i>% Budget Used</i>	9%



FY23 Facility Assessment - Renovation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$4,010,000
<i>% Budget Used</i>	23%

FY23 Library Renovation

Department	Library
Fund	Capital Projects Fund (Fund 341)
Description	Repairs to Libraries identified in the Comprehensive Facility Plan. For FY23, this primarily focuses on new expanded parking for South Buncombe Library and repairs/renovation to Swannanoa Library
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$691,654
<i>% Budget Used</i>	0%

FY23 Recreation Services Master Plan

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	The Plan will provide an up-to-date systemwide review and analysis of The 2012 Buncombe County Greenways and Trails Master Plan. The plan will be comprehensive, equitable, sustainable, and rooted in fiscally responsible solutions that will guide departmental growth, capital improvement, and recreation programming decisions for the next 20 years.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Thomas Gull
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$200,000
<i>% Budget Used</i>	100%

FY23 Solar on Schools & Public Buildings

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is for the construction & installation of solar photovoltaic (PV) systems on school facilities throughout the County.
<i>Project Manager</i>	Jeremiah Leroy, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$8,000,000
<i>% Budget Used</i>	18%

FY23 West Asheville EMS Base Design

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	<p>This is a project to explore potential siting and construction of a EMS Base in West Asheville. The project will initially consist of the following scope:</p> <ol style="list-style-type: none">1) Conduct a feasibility study of the 4.77 acre Asheville Primary School site to determine the best use opportunities for the site to accommodate both Asheville City Schools and Buncombe County.2) Placement of a temporary mobile EMS base on the Asheville Primary School site., The total cost of this project is \$650,000, including \$150,000 for the feasibility study and \$500,000 for the temporary EMS base.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	6/20/2023
<i>Budget</i>	\$650,000
<i>% Budget Used</i>	0%



FY24 200 College St. Renovation

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to renovate the 2nd floor of the 200 College St. building to facilitate the eventual move of forward-facing departments to 35 Woodfin St, which is a renovation and repair item identified in the Comprehensive Facility Assessment completed by CPL Architecture.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$2,500,000
<i>% Budget Used</i>	0%

FY24 35 Woodfin Renovation for Forward Facing Facility

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to renovate the 35 Woodfin St. building to locate the County's forward-facing departments together and allow residents better access to needed services. This project was a renovation and repair item identified in the Comprehensive Facility Assessment completed by CPL Architecture.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$8,250,000
<i>% Budget Used</i>	0%

FY24 Comprehensive Facility Assessment Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project relates to addressing repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment completed by CPL Architecture.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$1,235,625
<i>% Budget Used</i>	0%

FY24 County Courthouse Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Several repair, maintenance, and renovation items identified during the Comprehensive Facility Assessment mentioned above were located at the County Courthouse. Therefore, these items were broken out as a separate project from the rest of the FY24 Comprehensive Facility Assessment items due to the size and scope of the work required specifically at the Courthouse.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$15,096,571
<i>% Budget Used</i>	0%

FY24 Countywide Paving (includes Lake Julian Park)

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project is to repair County parking lots and other County-owned asphalt areas and roads that have been identified as the highest priority areas during General Services' annual assessment. In addition, this project will also widen the pedestrian lane and repair and repave the existing road through Lake Julian Park, including adding and installing curbs, gutters, and stormwater management items.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$3,033,350
<i>% Budget Used</i>	0%

FY24 Detention Center Facility Assessment Renovation & Repair

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	This project relates to addressing repair, maintenance, and renovation items identified during the Detention Center Facility Assessment completed by CPL Architecture. Keeping our facilities in top operating condition is a state requirement that will result in financial penalties if deficiencies are not addressed in a timely manner.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$1,325,492
<i>% Budget Used</i>	36%

FY24 Fire Station Alerting/Paging

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2023
<i>Budget</i>	\$2,000,000
<i>% Budget Used</i>	0%

FY24 New Storage Facility - Design

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Current departmental storage is in multiple County occupied buildings. The project's primary intent is to consolidate the County's overall storage needs into one facility. The facility will be a secure facility with portions requiring high security. The project site is intended to be located on current Buncombe County retired landfill property located in Woodfin, NC.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/24/2023
<i>Budget</i>	\$4,212,000
<i>% Budget Used</i>	0%

IT Redundant Network Configuration

Department	Information Technology
Fund	Capital Projects Fund (Fund 341)
Description	At this time, all internet traffic goes through Interchange. To eliminate a single point of failure, we need to implement redundant internet network access via the EOC data center.
<i>Project Manager</i>	Vance Bell
<i>Project Status</i>	In Progress
<i>Start Date</i>	8/2/2016
<i>Budget</i>	\$1,000,000
<i>% Budget Used</i>	96%

Orchard Street Park

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	This project was brought to the Board of Commissioners by Commissioner Belcher. The park resides in his district. This budget is the first phase of the project.
<i>Project Manager</i>	Adam Zinke, Allison Dains
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$150,000
<i>% Budget Used</i>	0%

Warren Wilson Pool

Department	General Services
Fund	Capital Projects Fund (Fund 341)
Description	Pledge to provide Warren Wilson College with funding for pool rebuild. Contingent upon project completion.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2017
<i>Budget</i>	\$300,000
<i>% Budget Used</i>	0%

FY22 MSW Landfill Cell 6 Gas Collection and Control System Expansion

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Expand gas collection infrastructure in cell 6 of the msw landfill. Preliminary cost estimates came in over budget, currently evaluating REOIs and future uses of LFG
<i>Project Manager</i>	Kristy Smith
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$350,000
<i>% Budget Used</i>	16%

FY23 Improvements to Landfill Site

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Various improvements at landfill site. Will look to replace existing recycling dumpsters at convenient site
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$130,000
<i>% Budget Used</i>	51%

FY23 Paving for Transfer Station

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Primary re-paving and concrete drive surface work has been completed. Remaining funds to be used for patch work and striping
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	In Progress
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$100,000
<i>% Budget Used</i>	76%

FY23 Stormwater Ditch Establishment

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Stormwater Ditch Establishment project has not yet started. Will look to complete this work following up slope stabilization/vegetation establishment
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2022
<i>Budget</i>	\$175,000
<i>% Budget Used</i>	0%

FY24 Landfill Scale Replacement

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Inbound scale is close to the point of needed replacement but will hold off as long as possible.
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	Not Started
<i>Start Date</i>	6/20/2023
<i>Budget</i>	\$104,162
<i>% Budget Used</i>	0%

Subtitle D Vertical Expansion

Department	Solid Waste
Fund	Solid Waste Capital Projects Fund (Fund 342)
Description	Grade work and filling operation complete. Ongoing efforts to establish vegetation on slopes
<i>Project Manager</i>	Dane Pedersen
<i>Project Status</i>	In Progress
<i>Start Date</i>	4/7/2015
<i>Budget</i>	\$827,805
<i>% Budget Used</i>	95%

Greenways

Hominy Creek Greenway

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Funding to match \$320k Federal Highway Administration Surface Transportation Block Grant. This will cover the design of the greenway from Hominy Creek Park to the NC Farmer's Market.
<i>Project Manager</i>	Adam Zinke, Allison Dains
<i>Project Status</i>	Not Started
<i>Start Date</i>	7/1/2018
<i>Budget</i>	\$80,000
<i>% Budget Used</i>	0%



Reems Creek Greenway

Department Recreation Services

Fund Capital Projects Fund (Fund 341)

Description This project is for the design of the Reems Creek Greenway. The greenway runs parallel to Reems Creek from west of Lake Louise to Karpen Soccer Field. The total award amount was \$600,000 with \$480k coming from Federal Highway Administration's Surface Transportation Block Grant, \$60k from Town of Weaverville, and \$60k from Buncombe County.

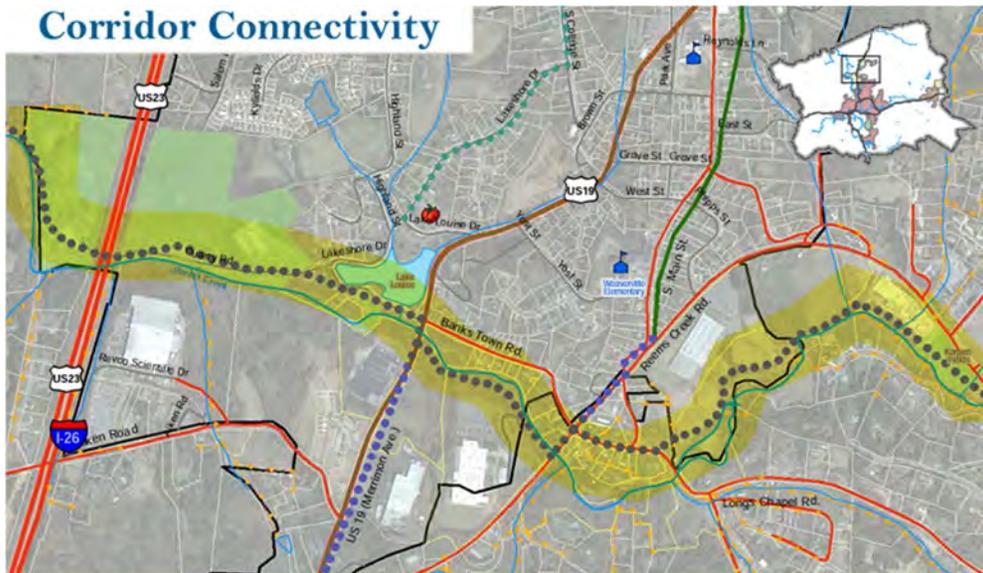
Project Manager Adam Zinke, Allison Dains

Project Status In Progress

Start Date 7/1/2018

Budget \$600,000

% Budget Used 0%



Sidewalks - General

Department Recreation Services
Fund Capital Projects Fund (Fund 341)
Description
Project Manager Allison Dains
Project Status In Progress
Start Date 6/25/2018
Budget \$207,000
% Budget Used 0%



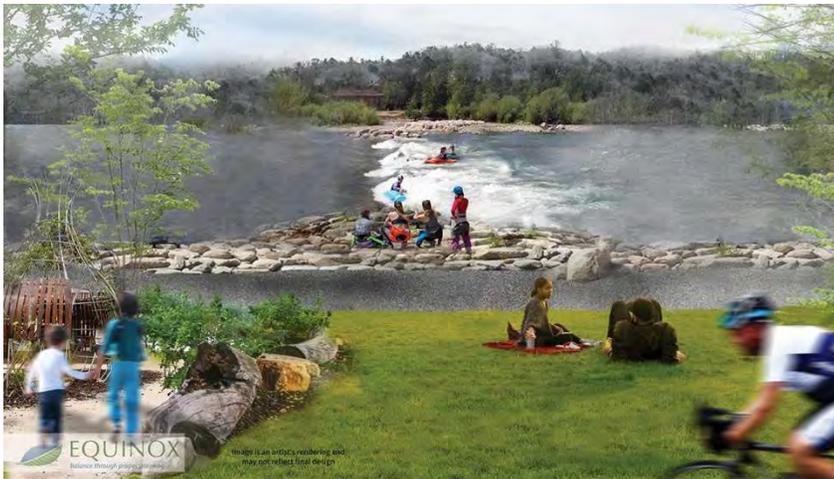
Woodfin Greenway

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Design and construction of the Woodfin Greenway which runs parallel to Riverside Drive from Broadway Ave north to Elk Mountain Road at MSD, and along Beaverdam Creek from the intersection of Riverside Drive and Elk Mountain Road to Driveway West at Woodfin Ave.
<i>Project Manager</i>	Adam Zinke, Allison Dains, Thomas Gull
<i>Project Status</i>	In Progress
<i>Start Date</i>	5/31/2016
<i>Budget</i>	\$2,460,000
<i>% Budget Used</i>	69%



Woodfin Greenway - TDA Grant

Department	Recreation Services
Fund	Capital Projects Fund (Fund 341)
Description	Grant for larger Woodfin Project including greenway, Riverside Park, Silver Line Park, and the Woodfin Wave
<i>Project Manager</i>	Adam Zinke, Allison Dains, Thomas Gull
<i>Project Status</i>	In Progress
<i>Start Date</i>	1/23/2018
<i>Budget</i>	\$2,250,000
<i>% Budget Used</i>	29%



Existing Projects [Asheville City Schools]

AHS New Classroom Replacement Building - Construction

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This is a replacement for the demolished ROTC building.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/19/2019
<i>Budget</i>	\$4,087,342
<i>% Budget Used</i>	98%

AHS New Classroom Replacement Building - Geotech, Inspections, Agency Fees and Owners Contingency

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This is the replacement for the demolished ROTC building
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/19/2019
<i>Budget</i>	\$39,895
<i>% Budget Used</i>	100%

AHS Track - Asheville High Fencing

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This is part of the track replacement project.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$118,000
<i>% Budget Used</i>	100%

AHS Track - Asheville High New Track

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This will replace the athletic track at the school.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$1,180,000
<i>% Budget Used</i>	94%

AHS Track - Asheville High Storm Water Drainage

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This is part of the track replacement.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$177,000
<i>% Budget Used</i>	100%

Asheville High Arts Bldg HVAC Piping & Abatement

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This will repair and replace deteriorating piping associated with the HVAC system at the Arts Building at Asheville High School.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$2,416,082
<i>% Budget Used</i>	10%

Asheville High Main Bldg Water and Sewer

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This would replace deteriorating piping in the main building's plumbing system.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/2/2021
<i>Budget</i>	\$3,481,293
<i>% Budget Used</i>	11%

FY23 Asheville High - Main Building Auditorium

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/1/2022
<i>Budget</i>	\$4,931,805
<i>% Budget Used</i>	1%

FY23 Asheville High – Replace Varsity Gym Bleachers and Lighting

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/1/2022
<i>Budget</i>	\$959,080
<i>% Budget Used</i>	3%

FY23 Montford School – Replace Water Service Line, Sewer Line, Abatement

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	
<i>Project Manager</i>	Robert Brown, Ronald Lunsford
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/1/2022
<i>Budget</i>	\$158,635
<i>% Budget Used</i>	2%

Herring Elementary School - 2022 SCFC Cycle Campus Wide Projects

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	HVAC System Controls - \$1,124,953; Replace Duel Temp/Hydronic Pipe Mains and Insulation on 1st and 2nd Floor - \$483,069; Abatement & Roof Drainage, Envelope Repairs, Hot Water System - \$310,175; Door Hardware & Guardrail Replacements - 95,363; Storefront & Window Replacement - \$356,550; Renovations to 6 Group Toilets - \$586,604; Major Kitchen Renovations - \$786,739; Replace Synthetic Floor - \$154,370
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/5/2020
<i>Budget</i>	\$8,338,743
<i>% Budget Used</i>	6%

Montford Retaining Wall Repairs

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	Retaining wall dating to 1900's is failing at North Star Academy.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	11/19/2019
<i>Budget</i>	\$1,105,324
<i>% Budget Used</i>	55%

Multiple ACS Schools - Safety and Security Concerns

Department	Asheville City Schools
Fund	Public School Capital Needs Fund (Fund 326)
Description	This project is to complete safety and security concerns that were outlined in a report that the School Capital Fund Commission had conducted. The first step for Asheville City Schools is to create a vestibule at Claxton Elementary main entrance. Remaining funds will be used to complete other safety concerns outlined in the report.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/6/2020
<i>Budget</i>	\$349,800
<i>% Budget Used</i>	57%

Existing Projects [Asheville-Buncombe Technical College]

AB Tech Workforce Training Center

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	Asheville-Buncombe Technical College (AB Tech) is partnering with Pratt & Whitney to provide a pipeline of skilled workers, helping to recruit qualified candidates, and pre-train and post-train employees. With support from Buncombe County and The State of North Carolina, AB Tech will build and operate an estimated 16,000 square-foot workforce training center close to Pratt & Whitney's manufacturing site. This ordinance establishes a budget not to exceed \$5,000,000 from BC. The State has approved an additional \$5,000,000. The combined \$10,000,000 is for site improvement, facility design, facility construction, and FF&E.
<i>Project Manager</i>	Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	5/18/2021
<i>Budget</i>	\$5,000,000
<i>% Budget Used</i>	8%

Capital Plan Maintenance

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	Deferred maintenance projects for AB Tech Asheville campus. Assessment was completed by PFA in 2016 and provided list of capital projects with prioritization (ranked 1-4).
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	2/1/2018
<i>Budget</i>	\$23,592,936
<i>% Budget Used</i>	55%

FY20 Enka Site TCC Roofs

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	Technology Commercialization Center Roof Replacement
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/15/2019
<i>Budget</i>	\$5,808,177
<i>% Budget Used</i>	99%

FY22 Demolition of Vacant Building

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	This will demolish the high rise building on the Enka Campus of AB Tech.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	3/1/2022
<i>Budget</i>	\$3,000,000
<i>% Budget Used</i>	7%

FY22 Hemlock Stormwater Project

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	AB Tech is handling this one as it was originally their project.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	3/1/2022
<i>Budget</i>	\$150,000
<i>% Budget Used</i>	100%

FY23 Stormwater Projects

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	At the September 19, 2022 A-B Tech/Buncombe County Joint Capital Advisory Committee meeting, the committee approved the recommendation to appropriate \$1,000,000 in Article 46 funds for Stormwater Management. This will be used for a comprehensive stormwater management master plan (\$100,000), priority projects resulting from the plan (\$600,000), to match (\$300,000) grant funds for stormwater remediation provided by the North Carolina Section 319(h) Nonpoint Source Grant Program and the Pigeon River Fund.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	In Progress
<i>Start Date</i>	10/4/2022
<i>Budget</i>	\$1,000,000
<i>% Budget Used</i>	4%

FY23 Victoria Road Purchase

Department	AB Tech
Fund	AB Tech Capital Projects Fund (Fund 333)
Description	At the February 16, 2023 A-B Tech/Buncombe County Joint Capital Advisory Committee meeting, the committee approved the recommendation of the purchase of 111 Victoria Road for a maximum of \$5,000,000. This price includes land acquisition, demolition of the existing building, installation of retaining walls around the north and northwestern boundary, a pedestrian walkway, fill material, related permits, fees and additional sitework. This work will make the property (land) ready for construction of a new building in the future. This amount also includes a contingency of \$250,000. The source of funding is Article 46 sales tax revenues.
<i>Project Manager</i>	Mike Mace, Robert Brown, Ronald Lunsford, Scott Metcalf
<i>Project Status</i>	Not Started
<i>Start Date</i>	3/7/2023
<i>Budget</i>	\$5,000,000
<i>% Budget Used</i>	0%

Appendix I: Buncombe County Capital Improvement Policy



Capital Improvement Policy

Contents

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1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County’s general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

Buncombe County recognizes that a capital improvement policy used in combination with a CIP can help to effectively plan and organize capital expenditures and associated operating cost when they are put into operation, as well as:

- Strengthen a government’s borrowing position by demonstrating sound fiscal management and showing commitment to maximizing public benefit within resource constraints;
- Assure sustainability of infrastructure by establishing a process for addressing maintenance and replacement; and
- Recognize interrelationships among projects to maximize resources and avoid duplication.

Both the Government Finance Officers Association (GFOA) and North Carolina Local Government Commission (NCLGC) strongly encourage the development of capital planning policies and capital improvement programs.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due to urgency or receipt of restricted funds. The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County’s five-year CIP. Prioritization of projects

will be based on the alignment with criteria and any additional factors established or deemed appropriate by the Capital Review Team.

Fiscal capacity will be considered so that the final CIP is based on what can realistically be funded. Projects not funded by a dedicated revenue source will be reviewed and classified as either Pay-Go or Debt-Funded projects. Pay-Go financing uses current resources, such as current tax dollars or accumulated reserves to fund a project. This determination will be made in accordance with the County's General Fund Balance policy and will consider operating budget projections, available fund balance, and other financial policies and plans. The related debt service impact and financial implications for each classification will be identified.

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

Once an adopted capital project is complete, any remaining funds cannot be reallocated without Board approval. Remaining funds from Debt-Funded projects are subject to limitations set forth in the debt agreement.

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

Project Managers are responsible for monitoring the status of their capital projects as well as identifying and communicating any changes in project status, scope, or cost to their Capital Review Team representative.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Capital Project - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

6.2 Capital Improvement Plan (CIP) - a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.

6.3 Project Manager – employee charged with the management of a specific Capital Project.

Appendix II: Capital Improvement Policy – Standard Operating Procedures

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1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). These procedures provide clarification for the annual CIP process and adoption.

2.0 Specific Procedures

I. Capital Project Requests

- a. Capital project requests are submitted through Workday. Projects may be submitted throughout the year but will only be considered during the current budget cycle if received by that year’s submission deadline.
- b. Any person requesting a project will have attended a Capital Project Submission training administered by the Budget Department.
- c. The requesting department or agency will provide the following information when requesting consideration of a new capital project:
 - Project Title
 - Project Manager and Requestor
 - Project Description
 - Justification
 - Alignment with the County Strategic Plan
 - Estimated Costs
 - Funding Estimates and Sources of Funding
 - Operating Budget Impacts
 - Documentation to support submission
- d. All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County’s five-year CIP. Prioritization of projects will be based on the alignment with the following criteria and any additional factors established or deemed appropriate by the Capital Review Team:
 - Health and Safety
 - Quality of Life
 - Regulatory Mandate
 - Integrity and reliability of Assets
 - Cost Savings Over Project Life
 - Service Delivery and Effectiveness
 - Synergy with Other Projects
 - Alignment with Strategic Plan

- e. Capital projects may be submitted with a requested start in any of the subsequent five Fiscal Years (e.g. FY22-26 for FY22 budget planning cycle).

II. Capital Review Team

- a. This team may consist of Budget Analyst(s), Performance Management Analyst(s), General Services Director or designee, Information Technology Director or designee, Chief Financial Officer or designee, Assistant County Managers and/or their designees, and any other relevant project stakeholder(s). The Team will convene annually to evaluate project requests. Specific membership shall be evaluated on an annual basis.
- b. Project submitters may choose to provide a presentation to the Review Team about how their project relates to the scoring criteria.
- c. The Review Team will score projects and make recommendations to the County Manager for inclusion in the CIP based on the scoring criteria and budget availability.

III. Capital Project Threshold

- a. The threshold for Capital Project Budgeting is \$100,000 as of FY22 budget planning cycle. The threshold may be changed in the future based on best practice and needs of the County and at the discretion of the Capital Review Team.
- b. Capital projects that do not meet this threshold shall be submitted through the annual budgeting process in the Capital Outlay ledger.

IV. Urgent Capital

- a. If a Department Director has an urgent need for a Capital Project, that request will be submitted to the Budget Department and an impromptu meeting of the Capital Review Team will be called to evaluate the request based on need and criteria and make a recommendation to the County Manager.

3.0 References

- i. Capital Improvement Policy

4.0 Definitions

- I. **Capital Project** - Construction, renovation or demolition project, or acquisition of land or other assets, valued at or more than the threshold established by the Capital Review Team, and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.
- II. **Capital Improvement Plan (CIP)** - A long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.
- III. **Project Manager** - Employee charged with the management of a specific Capital Project.

Appendix III: Capital Project Request Form (FY24)

Project Name: _____

Project Manager: _____

Project Requestor: _____

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

Project Description & Justification: _____

How does project align with the strategic plan? _____

Requested FY Start of Project: _____

Anticipated Project Duration (years): _____

EXPENDITURES:

PLANNING/DESIGN: Enter the *Total* Amount for Planning/Design \$ _____

ENGINEERING: Enter the *Total* Amount for Engineering \$ _____

LAND: Enter the *Total* Amount for Land \$ _____

CONSTRUCTION: Enter the *Total* Amount for Construction \$ _____

EQUIPMENT: Enter the *Total* Amount for Equipment \$ _____

OTHER: Enter the *Total* Amount for Other \$ _____

CONTINGENCY: Enter the *Total* Amount for Contingency \$ _____

NOTES: Enter Any Additional Details Related to Expenditures: _____

FUNDING:

SOURCES: Select *All* Funding Sources that Apply (To include grants or other funding types) _____

TOTAL AMOUNT: Enter the *Total* Amount of All Funding \$ _____

NOTES: Enter Any Additional Details Related to Funding: _____

OPERATING COST IMPACT

SALARY & BENEFITS COSTS: Enter the *Total* Amount for Personnel Costs \$ _____

UTILITIES COSTS: Enter the *Total* Amount for Utilities Costs \$ _____

MAINTENANCE COSTS: Enter the *Total* Amount for Maintenance Costs \$ _____

OTHER COSTS: Enter the *Total* Amount for Other Costs \$ _____

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

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

ESTIMATED COST SAVINGS

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

Explain How Those Cost Savings Would Occur: _____

Attachments (Add additional PDF's, excel files, or other documents as backup for your request. All dollar figures should be supported by quotes or similar backup.)

Appendix IV: Scoring Criteria and Results

Capital Project Scoring Criteria

Criteria	Weighting Factor	Priority Factor (Low to High)					
		0	1	2	3	4	5
Health & Safety	1.5						
Does the project or purchase improve the wellbeing of the residents and employees? Zero does not affect and 5 very much affects the wellbeing of residents and employees.							
Quality of Life	1.2						
How does the project or purchase improve the quality of life for residents and visitors? Consider not only the impact of quality but the number of citizens and visitors as a whole in the county that will benefit. Score a zero here for minimal quality of life while a 5 would substantially improve the quality of life of many of the citizens of and visitors to Buncombe County							
Regulatory Mandate	1.5						
Is the project or purchase required by a Federal, State or other governing body mandate? A zero would be there is no mandate requiring the project or purchase and a priority of 5 would be there is a current mandate. A rating in between would mean there is a mandate that will take place but there is a time period before the County must comply							
Integrity & Reliability of Assets	1.2						
Are there frequent problems or issues that require the project to be completed? Is the condition or age of the asset compromising the integrity or use of the asset? Problems could be that equipment needs repairs or the design of something causes frequent accidents. A zero would be no concerns about issues or reliability while a priority of 5 would be frequent problems and/or issues.							
Cost Savings Over the Project Lif	1.1						
By constructing the project or purchasing the asset, what will be the impact of future operating costs, cost savings or generation of revenue? A zero would be no revenue generated, minimal cost savings or large operating costs from the project or purchase and a rating of 5 would result in reduced future expenditures, minimal operating costs or substantial generation of revenue							
Service Delivery & Effectiveness	1.1						
Does the project or purchase improve service delivery or provide more effective services to the public? For example, an infrastructure project may provide better access to an area whereas the purchase of a General Services truck may not provide any improvement in service delivery. In these examples, the infrastructure project would receive a priority rating of 5 while the truck would receive a zero.							
Synergy with Other Projects	1.1						
Does the project or purchase enhance or influence other County goals or projects? Projects or purchases that affect other projects or purchases would have a rating of 5 whereas, projects or purchases that stand-alone would be rated zero.							
Strategic Plan	1.5						
Does the project or purchase meet a County Strategic Plan objective? For example, a solar project would align with Environmental Stewardship and rate a factor of 5 while no alignment with the County Strategic Plan would be a zero.							

Note: Adapted from White Bear Township, MN Finance Department with 51 being the highest possible score

FY24 Capital Project Scoring Results

Project Name	Total Project Cost	Project Criteria								Overall Weighted Score	Funding Source
		Health and Safety	Quality of Life	Regulatory Mandate	Integrity and Reliability of Assets	Cost Savings Over the Project Life	Service Delivery and Effectiveness	Synergy with Other Projects	Strategic Plan		
FY24 Fire Station Alerting/Paging	\$2.0M	7.07	4.46	6.21	5.14	4.09	5.03	4.24	6.43	42.67	Pay-Go
FY24 94 Coxe Ave. Renovation	\$4.0M	5.57	4.80	5.00	4.63	4.09	4.71	5.34	6.21	40.36	Debt
FY24 Comprehensive Facility Assessment R&R	\$16.4M	6.00	4.11	4.50	5.66	3.77	4.09	4.58	6.43	39.14	Debt
FY24 200 College St. Renovation	\$2.5M	5.14	4.46	5.50	4.63	3.93	4.56	5.34	5.57	39.13	Debt
FY24 Detention Center Facility Assessment R&R	\$1.3M	6.43	4.29	5.57	5.31	3.14	3.93	3.12	4.71	36.50	Debt
FY24 35 Woodfin Renovation for Forward Facing Facility	\$8.3M	4.71	4.46	3.00	4.29	2.67	5.03	4.09	4.29	32.53	Debt
FY24 New Storage Facility	\$4.2M	3.25	3.80	3.64	4.63	3.46	4.09	4.09	4.50	31.45	Debt
FY24 Lake Julian Park Paving	\$2.3M	5.36	3.77	4.20	4.29	3.30	3.30	2.75	4.07	31.04	Debt
FY24 Countywide Paving	\$0.7M	4.50	3.26	2.40	4.29	2.83	2.99	3.30	3.64	27.20	Debt
TOTAL Recommended - Debt	\$39.7M										
TOTAL Recommended - Pay-Go	\$2.0M										

Appendix V: Full List of Submitted FY24 Capital Project Requests

Department	Project Name	Disposition
Elections	FY24 Voting System Replacement	Submit request for DS950s machines in operating budget and move rest of request to FY25 placeholder
Emergency Services	FY24 Fire Station Alerting/Paging	Include in FY24 CIP
Emergency Services	FY24 EMS Local Base	Move to FY25 placeholder
General Services	FY24 35 Woodfin Renovation for Forward Facing Facility	Include in FY24 CIP
General Services	FY24 94 Coxe Ave. Renovation	Capital Review Team scored project and supported adding to CIP. Project was rescinded from CIP due to change in needs by department.
General Services	FY24 200 College St. Renovation	Include in FY24 CIP
General Services	FY24 Comprehensive Facility Assessment R&R	Include in FY24 CIP
General Services	FY24 County Courthouse R&R	Include in FY24 CIP; broken out from Comprehensive Facility Assessment project
General Services	FY24 Library Facility Assessment R&R	Move to FY25 placeholder
General Services	FY24 Countywide Paving	Include in FY24 CIP; combine with Lake Julian paving project
General Services	FY24 Lake Julian Park Paving	Include in FY24 CIP; combine with Countywide paving project
General Services	FY24 Detention Center Facility Assessment R&R	Include in FY24 CIP
General Services	FY24 New Storage Facility - Design	Include in FY24 CIP (Construction included as FY25 placeholder)
General Services	FY24 West Asheville County Multi-Functional Building	Move to FY25 placeholder
General Services	FY24 Community Center Assessment R&R	Submit request in annual operating budget
General Services	FY24 Elections Services Complex	Request for project rescinded by department
Health & Human Services	FY24 Active Aging Center of Buncombe County	Move to Future Year placeholder

Information Technology	FY24 Data Center Move	Request for project rescinded by department
Recreation Services	FY24 Owen Park Pickleball Courts & Basketball	Move to FY25 placeholder
Sheriff's Office	FY24 Detention Center Tray Machine Replacement	Submit request in annual operating budget

Building Maintenance

- Roof Replacements
- HVAC Unit Replacements
- Finishes updates
- Includes all County buildings including libraries
- 15 year plan - includes escalation
- Years indicate target year for work to take care of deferred maintenance and not create deferred maintenance in the future.
- Maintenance list assumes Year 0 as FY 2023

Facility Name	CURRENT COST	Escalated Costs by Severity Assessment					Blank Escalated	ESCALATED COST
		0-2 Years	3-6 Years	7-10 Years	11-15 Years			
		Priority 1	Priority 2	Priority 3	Priority 4			
1 - Allport Building 30	\$2,530,242	\$731,808	\$605,167	\$1,183,208	\$510,120	\$0	\$3,030,304	
1 - Allport Building 44	\$3,527,974	\$1,958,999	\$1,245,236	\$686,732	\$0	\$0	\$3,890,967	
2 - Register of Deeds	\$1,247,547	\$0	\$641,112	\$679,763	\$0	\$174,369	\$1,495,244	
2 - Community Engagement	\$165,654	\$56,807	\$43,937	\$59,385	\$0	\$30,909	\$191,038	
3 - Interchange Building	\$2,775,604	\$576,868	\$1,413,061	\$809,454	\$229,576	\$214,079	\$3,243,038	
4 - EMS/911 Center	\$1,876,938	\$98,907	\$1,249,701	\$845,495	\$3,638	\$5,657	\$2,203,397	
5 - County Courthouse	\$8,906,497	\$8,796,485	\$0	\$479,305	\$96,644	\$0	\$9,372,434	
6 - 94 Coxe Avenue Tax Office	\$883,522	\$247,149	\$341,260	\$426,962	\$7,275	\$0	\$1,022,646	
7 - General Services	\$233,914	\$202,531	\$37,141	\$8,095	\$0	\$0	\$247,766	
8 - Grounds Garage	\$152,935	\$13,197	\$159,179	\$0	\$0	\$0	\$172,376	
9 - 40 Coxe Avenue Health and Human Services	\$10,500,818	\$0	\$906,249	\$656,144	\$13,356,226	\$0	\$14,918,619	
10 - Hughes Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 - County Garage	\$317,780	\$26,185	\$332,103	\$0	\$0	\$0	\$358,288	
12 - Leicester Crossing	\$1,650,309	\$0	\$13,904	\$9,664	\$2,372,172	\$0	\$2,395,740	
13 - 50 Coxe Avenue Board of Elections Warehouse.	\$15,168	\$9,639	\$3,405	\$3,640	\$0	\$0	\$16,683	
14 - 52 Coxe Avenue, HHS	\$529,562	\$69,293	\$407,535	\$122,182	\$9,481	\$0	\$608,491	
15 - Mt Carmel Soil and Water	\$222,033	\$13,345	\$53,429	\$72,021	\$152,397	\$0	\$291,192	
16, 17 - Detention Center	\$6,044,574	\$71,608	\$5,817,385	\$142,139	\$1,072,354	\$0	\$7,103,485	
18 - 200 College Street	\$58,743	\$61,093	\$0	\$0	\$0	\$0	\$61,093	
19 - 177 Erwin Hills	\$701,839	\$43,892	\$234,330	\$30,047	\$624,537	\$0	\$932,806	
20 - Animal Shelter	\$298,295	\$0	\$336,295	\$2,510	\$0	\$0	\$338,805	
21 - Courts Complex	\$914,213	\$0	\$0	\$1,022,080	\$145,219	\$0	\$1,167,299	
22 - EMS Garages	\$35,335	\$0	\$37,268	\$0	\$3,638	\$0	\$40,905	
23 - 35 Woodfin	\$4,931,983	\$2,050,791	\$2,184,477	\$6,275	\$0	\$1,273,857	\$5,515,399	
24 - Community Health 257 & 283 Biltmore	\$11,200	\$624	\$6,356	\$6,275	\$0	\$0	\$13,255	
24 - Community Health Child Crisis Center 277 Biltmore	\$211,955	\$11,863	\$891	\$250,703	\$0	\$0	\$263,457	
25 - Board Of Elections	\$533,212	\$121,340	\$224,493	\$96,173	\$0	\$175,691	\$617,697	
26 - 356 Biltmore	\$3,985,817	\$7,280	\$1,014,634	\$1,660,039	\$2,563,893	\$0	\$5,245,846	
27 - Mountain Mobility	\$394,023	\$84,579	\$232,265	\$135,613	\$0	\$0	\$452,457	
28 - West Asheville Library	\$139,130	\$62,435	\$70,621	\$3,284	\$20,745	\$0	\$157,086	
29 - Enka	\$357,038	\$35,448	\$0	\$207,625	\$229,184	\$0	\$472,257	
30 - Swannanoa	\$502,315	\$477,618	\$42,732	\$0	\$7,883	\$0	\$528,233	
31 - Black Mountain	\$384,514	\$171,056	\$130,354	\$18,914	\$131,120	\$0	\$451,444	
32 - Pack	\$2,323,185	\$59,978	\$2,088	\$83,698	\$3,196,609	\$0	\$3,342,374	
33 - South Buncombe Library	\$296,074	\$135,010	\$11,895	\$6,275	\$219,381	\$0	\$372,560	
34 - Fairview	\$247,825	\$16,118	\$115,029	\$314	\$190,212	\$0	\$321,673	
35 - Leicester	\$117,528	\$0	\$45,721	\$11,723	\$98,800	\$0	\$156,244	
36 - South Asheville Library	\$278,677	\$202,437	\$80,752	\$0	\$18,739	\$0	\$301,928	
37 - Weaverville Library	\$155,675	\$159,180	\$2,970	\$0	\$0	\$0	\$162,151	
39 - North Asheville	\$100,288	\$0	\$50,990	\$3,284	\$75,709	\$880	\$130,864	
TOTAL COSTS	\$58,559,935	\$16,573,564	\$18,093,963	\$9,729,019	\$25,335,553	\$1,875,442	\$71,607,540	

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Appendix R

Buncombe 2025 Strategic Plan



Buncombe County Strategic Plan 2020-2025

POWERED BY FORESIGHT





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Letter from Commissioners

Dear Buncombe County Residents,

Growth. It's all around us. By 2040, our five-county region is expected to grow 40%, to over 640,000 people. Henderson and Buncombe counties will absorb most of the growth, which means we have to be proactive, responsive, and clear about how we'll manage our resources and priorities.

The strategic plan you're reading is a critical step toward our future. It lays out our vision, values, focus areas, and goals for the next five years. Our strategy will be used to set priorities, make decisions, and assign budgets. And at the foundation are the elements we have to get right, day in and day out, to enable our county to reach its vision.

When we began this planning process, no one could have fathomed the challenges our community and our globe would encounter as a result of Coronavirus/COVID-19. The virus has exacerbated many of the issues in our community and clearly underscored the need to move forward strategically on a set of focus areas identified in this plan.

Thanks to all of you who gave us feedback on this plan and made strong suggestions. We hope you see your voice in these pages. Moving forward, we ask you to hold us accountable and make sure we're making decisions in alignment with this plan. And over the long term, we hope that our children and grandchildren will look back on this strategy and see the seeds that helped Buncombe County become an even more remarkable place to live.

We would also like to acknowledge the recently deceased Commissioner Mike Fryar. His tireless work was driven by the desire to serve the people of Buncombe County. This plan seeks to accomplish that goal.

We dedicate this plan to our current and future residents,

Signed,
Commissioner Brownie Newman, Chair
Commissioner Pressley, Vice Chair
Commissioner Beach-Ferrara
Commissioner Whitesides
Commissioner Edwards
Commissioner Belcher
Commissioner Penland

Letter from County Manager

Upon arriving in Buncombe County in 2019, it was immediately impressed upon me what a cherished and unique place this corner of Western North Carolina is. That notion is constantly reaffirmed as I discover new places, meet different people, and hear about how much our County means to all of you during my day-to-day business. It's with that in mind that I wanted to help orchestrate a meaningful and tangible plan to maintain our excellence while striving for improvement in key areas.

The new strategic plan you're reading is a critical step. As the Commissioners noted in their letter on the previous page, Buncombe County is growing. Our challenges are changing. We must adapt and evolve to meet those challenges and lead our state. This plan maps that journey from where we are today to where we want to be by 2025.

During the course of establishing this strategic plan, Buncombe County turned our attention to COVID-19 response. This public health emergency and its aftermath will no doubt impact us for months and years to come, yet we remain steadfast. Our tactics and strategies might change, but our vision mission, values, priorities and goals for a thriving community will remain true.

You have my commitment Buncombe County's staff will work hard to execute these strategies in ways to earn and keep your trust. We want you to be proud to call Buncombe County home, and we want to leave a legacy worth inheriting,

Avril Pinder
County Manager



Buncombe County, Today & Tomorrow

Leading and managing a fast-growing County like Buncombe requires agility — to balance today’s urgent demands and the predicted needs of future residents.



The 2025 Strategic Plan includes some of the work started by previous commissions that remains relevant, e.g. eliminating deaths as a result of opioid and other substance abuse, and reducing greenhouse gas emissions. The plan also goes several steps farther in anticipation of the region’s growth. For example, the Commission recognizes it must preserve farmland and implement land use strategies.

“It’s not a matter of whether our County will grow. We will grow. The question is, where are we going to put people?”
– *Commissioner Brownie Newman*

The 2025 Strategic Plan was initiated by the Board and developed over the course of 4 public workshops beginning in July 2019. Additionally, the Board valued the input of the broader community and employees and requested that staff seek this input.

This plan is influenced by the input of hundreds of residents who attended 13 meetings across the County in late 2019. Residents’ input resulted in the addition of “Equity” both as a Value and a Foundational Goal, and in several important refinements to the 16 goals included in the plan. See “2025 Strategic Plan At-A-Glance” on page 9.) Additionally, the County hosted 15 employee engagement sessions that refined goals and defined potential action steps to move the plan forward.



This plan also acknowledges additional work that must be done. Specifically, there are actions that the Board and Staff must take to define baseline performance metrics that may not have been previously measured. Before we can define the right measure for a Jail population, or kindergarten readiness, we must establish a baseline. From these baseline measures, county staff across all functions will continue defining “Tier 2” goals, each nesting under one of the 16 goals. Tier 2 goals are designed to be actionable, easy to understand and results-focused. For example, supporting the broad goal of increasing total employment we might find as a Tier 2 goal, “increase small or startup business jobs by net 10% between 2020 and 2025.” Expressed in this manner, Tier 2 goals provide the basis for accountability.

Additionally, this plan is dependent on certain actions by the Board of Commissioners and staff. Key actions include the initiation of a Comprehensive Planning Process that addresses land use and zoning. This level of detail is outside the scope of a strategic plan, but is a necessity to manage the exponential growth seen in Buncombe County.



Guided by Vision, Mission, & Values

Our vision tells us where we're going. Our mission imparts our purpose. Our values tell us how we'll make decisions that serve the public good. Buncombe County Commissioners agree:

Our Vision

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

Our Mission

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

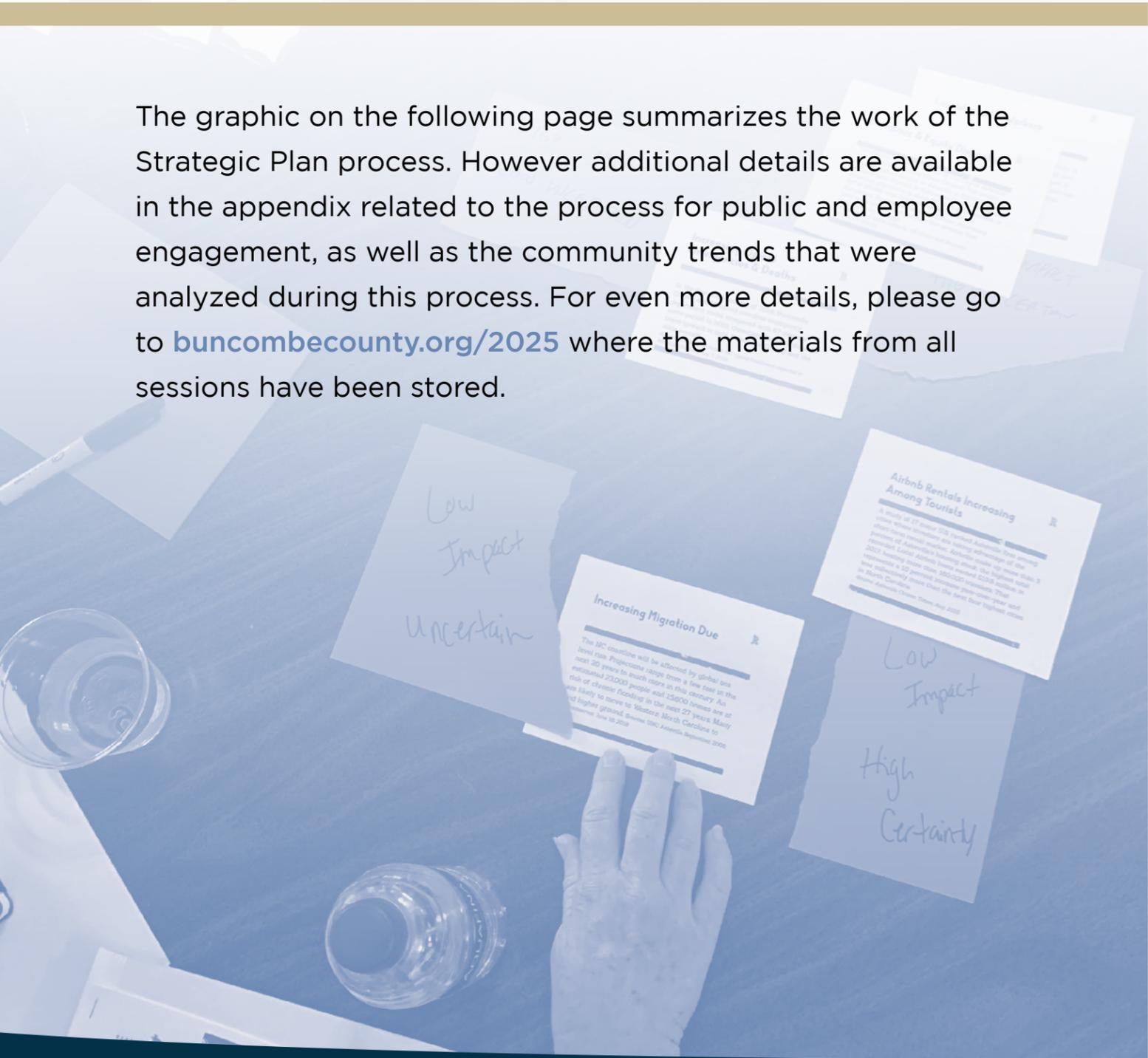
Our Values

Respect • Integrity • Collaboration • Honesty • Equity



2025 Strategic Plan At-A-Glance

The graphic on the following page summarizes the work of the Strategic Plan process. However additional details are available in the appendix related to the process for public and employee engagement, as well as the community trends that were analyzed during this process. For even more details, please go to buncombecounty.org/2025 where the materials from all sessions have been stored.



Overview of the 2025 Commissioner Goals

This section provides a summary of the 2025 goals, including 13 goals supporting the community focus and 7 goals supporting the foundations. Each summary includes a description of the goal, rationale, definition, primary objectives and examples of current work underway. This is meant to provide clarity to the public and staff on the intent of the goals, but is not considered to be comprehensive (i.e., this plan is dynamic and will evolve as Buncombe County does).

COMMUNITY FOCUS AREA

Educated and Capable Community



Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Increase third grade literacy rates, especially among underperforming students

Rationale: Early literacy has been proven to have a significant relationship with graduation rates. Third-grade students receive extra attention in North Carolina because of the state's Read to Achieve legislative initiative, a part of the Excellent Public Schools Act. Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%. In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.¹

Definitions: “Student proficiency” is measured as grade level proficiency (level III, IV, or V) on NC standardized tests. “Growth” is a measure of student learning over time. “Achievement Gap” is any significant and persistent disparity in academic performance or educational attainment between different groups of students. This is measured for white and minority students, as well as those who are economically disadvantaged, English learners, or disabled.

Objectives:

- Strengthen relationships among educational partners.
- Reduce racial disparities in student achievement.

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Educational support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.
- Isaac Coleman grants: funding to community based groups working toward equity and pipelines to education.
- Community dialog: system approaches to addressing disparities, such as the Equity Roundtable.

¹ For data sources, refer to Trend Card 7 in Appendix III.

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Increase kindergarten readiness

Rationale: The years prior to kindergarten are critical in shaping a child's foundation for later school success. Research demonstrates that learning begins at birth and that high-quality early learning programs help children arrive in kindergarten ready to succeed. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.²

Definitions: “Early care and education,” “early childhood education,” and “child care” are terms describing services to children ages birth to kindergarten. This includes infants and toddlers (ages 6 weeks to 3 years old), preschoolers (ages 3 to 5 years old) and pre-kindergarteners (4 year old rising kindergarteners). Program licensure is provided through the North Carolina Department of Health and Human Services, Division of Child Development and Early Education.

Objectives:

- Attract, develop, and retain early childhood teachers.
- Increase percentage of kindergarteners entering public school who demonstrate proficiency.
- Increase the percent of children ages 0-5 served by high-quality licensed care.

Example Initiatives, Programs, and Policies:

- Early Childhood Education and Development Fund: grant program investing in expanding, enhancing and sustaining early care and education.
- Child Care Subsidy: program that assists parents with the cost of child care.
- Asheville Buncombe Preschool Planning Collaborative: community based coalition working to increase availability of affordable, quality preschool.
- Family forward practices: supporting County employees through policies such as paid leave, dependent care, and flexible schedules.

² For data sources, refer to Trend Card 7 in Appendix III.



Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Improve college and career readiness

Rationale: Readiness for college and/or careers after high school graduation is critical for students' future success. High school graduation rates have risen over the years. Both Buncombe and Asheville City schools reported higher four-year graduation rates than the state's average of 86.5% in 2018-19.³ Yet not all students are prepared with the skills and experience for postsecondary education or living wage jobs.

Definitions: "Standards" are goals for what students should know and be able to do while learning academic content. The U.S. Department of Education establishes standards via the Common Core State Standards Initiative. "Curricula" provide educators with an outline for what should be taught in classrooms. "Assessments" determine how much a student has learned and whether he or she has performed to a level of proficiency set by academic standards.⁴ Accountability metrics include student achievement on state tests, student growth on tests, four-year graduation rate, performance on college entry exams, and career preparedness performance (credentials, certificates, and grades in career and technical education courses).

Objectives:

- Increase digital resource training to area educators and students.
- Increase vocational and technical training for high school aged students.
- Support initiatives that promote full option graduation (workforce, vocational, or college/university readiness).

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Community College: funding to Asheville-Buncombe Technical Community College to support academic, workforce & personal development.
- Workforce & Economic Development: partnerships and incentives to create successful businesses and citizens.
- Education support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.

³ Data source: Asheville Citizen-Times, Grades are in: See how Buncombe and Asheville schools rank on an annual NC report card, <https://www.citizen-times.com/story/news/local/2019/09/04/nc-report-card-ranks-buncombe-and-asheville-schools/2207955001/>

⁴ Definitions from US Department of Education, College- and Career-Ready Standards, <https://www.ed.gov/k-12reforms/standards>

Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Goal: Protect older residents' ability to age in place

Rationale: The median age in Buncombe County is on the rise. Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change. The number of older adults age 65+ is projected to grow by 28,330 and increase by 5% to 24% of the population. Older adults can experience disproportionate impacts from community barriers such as lack of access to affordable housing, transportation, health care, and wellness options.⁵

Definitions: "Older adults" are defined by age demographic and generally include people who are age 60 or 65 years or older. "Aging in place" is the ability to live in one's own home and community safely, independently and comfortably, regardless of age, income or ability level.⁶ An "age-friendly community" has policies, services and structures that facilitate older adults staying healthy, participating in economic growth, remaining socially active, and living in security.⁷

Objectives:

- Expand intergenerational programming and services for older adults.
- Commit to an affordable, age-friendly community where older adults are safe, well and engaged.

Example Initiatives, Programs, and Policies:

- Aging Plan: goals and strategies in support of a community where older adults are safe, well and engaged.
- Aging Services: Health and Human Services social work resources as well as Mountain Mobility transportation programs to assist older adults.
- Aging Funding: including federal block grants and local funding to support community based programs serving older adults.
- Tax Relief: program providing property tax relief for citizens who are 65 years or older with limited incomes.

⁵ For data sources, refer to Trend Card 3 in Appendix III.

⁶ Definition from Centers for Disease Control and Prevention, Healthy Places Terminology, <https://www.cdc.gov/healthyplaces/terminology.htm>

⁷ Definition from Buncombe County Aging Plan, 2018-2022, http://www.landofsky.org/pdf/Aging/BuncombeCounty_AgingPlan_2018.pdf



COMMUNITY FOCUS AREA

Environmental & Energy Stewardship

Community Focus Area

Environmental & Energy Stewardship

Vision: *High quality air, water, farmland and renewable energy for future generations.*

Goal: Reduce greenhouse gas emissions

Rationale: In order to address climate change, Buncombe County adopted resolutions targeted at reducing the County's carbon emissions as well as implementing the most fiscally and environmentally responsible solutions to reach the goal of 100% renewable energy sources for its operations as well as the community as a whole.

Definitions: "Greenhouse Gas" or "GHG" is generally defined as any gas that absorbs and emits radiant energy and contributes to the warming of the planet. The most common GHG having a negative impact on global temperatures is carbon dioxide (CO₂), which is generally measured in metric tons (MT).

Objectives:

- Continue commitment to renewable energy plan.
- Continue commitment to energy efficiency efforts.

Example Initiatives, Programs, and Policies:

- Facility assessment: conduct assessment and footprint rightsizing in an effort to reduce greenhouse gas emissions from County facilities.
- Facility improvements: aggregated procurement of Solar Photovoltaic (PV) systems on public facilities.
- Solar farm: construction of 5MW utility solar farm at retired County landfill site.
- Residential energy efficiency: investments in residential energy efficiency and weatherization for low income community members.



Vision: *High quality air, water, farmland and renewable energy for future generations.*

Goal: Preserve farmland and environmentally sensitive tracts of land

Rationale: As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland and environmentally sensitive tracts of land increases. Farmland and environmentally sensitive tracts in the County are important to both the economy as well as the quality of life of our citizens. Currently Buncombe County has 1,073 farms, covering a total of 72,284 acres, up just slightly from the previous agricultural census. However, both the count and the number of acres dedicated to agriculture have trended downward since 2006. Losses total approximately 100 farms and 20,000 acres during this timespan.⁸

Definitions: “Environmentally sensitive tracts” is a type of designation for land needing special protection because of its landscape, wildlife or historical value. An “Agricultural District” consists of at least 50 acres of qualifying farmland, individually or separately owned, which are located within one mile of each other. In order to be considered qualifying farmland, the land must meet a short list of requirements that almost all farms in the County meet.

Objectives:

- Encourage growth and development activities in areas where appropriate infrastructure is available.
- Increase education initiatives for farmers.
- Increase market opportunities for farms.
- Increase conservation efforts.

Example Initiatives, Programs and Policies:

- Farmland Preservation Program: program that allows farmers to voluntarily enroll their farm property in an agricultural district. The purpose of the program is to slow the decline of farmlands in the County and offer operators of farms some protection from encroachment of development.
- Farm Heritage Trail: scenic driving route through the rural agricultural communities of Alexander, Leicester, Newfound and Sandy Mush in northwest Buncombe County.
- Farmland Preservation Ordinance: ordinance that allows the County to hold permanent conservation easements on farms in the County. These easements are designed to protect rural lands, particularly in the vicinity of urban growth, near high priority waterways and other environmentally sensitive areas. This gives landowners another option when faced with the pressures of development. Conservation Easements typically take two to three years to complete.

⁸ For data sources, refer to Trend Card 16 in Appendix III.



Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Expand and maintain cultural and recreational assets

Rationale: As the region grows, Buncombe County must develop a well-balanced system of infrastructure that serves residents and supports communities. Buncombe County seeks to improve the quality of life within our community by providing high quality recreational and cultural facilities, opportunities for social interaction, as well as programming and resources that encourage health and wellness.

Definitions: “Recreational facilities” may include greenways and walking trails, sports fields and courts, playgrounds, and others. Cultural facilities may include public library branches and related resources.

Objectives:

- Increase safe, easy access and proximity for residents to a recreation space and/or public library within their own neighborhood.
- Expand, diversify and champion vibrant, creative activities and programming guided by practices of cultural equity.
- Increase availability of library resources through community outreach and electronic offerings.

Example Initiatives, Programs and Policies:

- Greenway Master Plan: plan for linking existing and proposed greenways together for a cohesive network for recreation and active transportation.
- Library System: including 12 branch libraries offering a variety of educational programming, and featuring East Asheville Library, a state-of-the-art facility projected to open in June 2021.
- Recreational Facilities: offering a range of facilities which offer free or low cost access to fishing, picnic areas, disc golf, outdoor games, playgrounds, sports, and other inclusive recreational experiences. Featuring Buncombe County Sports Park, which will include major enhancements over the next two years.
- North Carolina Room: a premier local history resource for Buncombe County and the region, including a variety of books, photos, family histories, oral histories, newspapers, special materials and collections.

Vision: *Our residents are safe, healthy, and engaged in their community.*

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

Rationale: Public transportation is a critical component of thriving communities, and provides connectivity in both rural and urban areas for residents, commuters, and visitors. An accessible and efficient public transit network offers convenient and affordable service for people to travel to home, work, school, recreational opportunities, and more. Public transportation reduces annual vehicle miles traveled, which helps lower air pollution and energy consumption.

Definitions: “Public transit,” is a system that transports passengers by group, is available to the general public, and typically operates on a schedule with fixed routes, and set fares. “Paratransit” describes public transportation services that offer point to point scheduled trips for individuals, and often is used to supplement fixed-route public transit – particularly for special groups or in rural or lower populated areas.

Objectives:

- Increase ridership through community outreach campaigns.
- Include a public transportation analysis as part of the comprehensive plan.

Example Initiatives, Programs, and Policies:

- Mountain Mobility: community transportation system providing public transportation including complementary paratransit services to Asheville Rides Transit (ART).
- Comprehensive Land Use Plan, 2013 Update: establishes a broad and long-range plan to guide future growth, development and services.
- 2040 Metropolitan Transportation Plan: a regional transportation plan that provides guidance as it relates to road improvements, public transit, multi-modal needs and forecasting.
- Planning partnerships: coordination through groups such as the French Broad River Metropolitan Planning Organization (MPO), Land-of-Sky Regional Planning Organization (RPO), and other public transportation providers in the region (i.e. City of Asheville, Haywood County, Madison County, Henderson County, etc.).
- Bus passes: removing barriers to public participation through the provision of no-cost access to public transit for Seniors and those attending public meetings.



Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Reduce jail population and enhance public safety

Rationale: Buncombe County's jail houses inmates for local, state and federal criminal justice agencies. There are 604 beds in 13 housing units. Of the 604 beds, 96 are designated as female beds. Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. A primary driver of this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.⁹

Definitions: "Detention centers" or "detention facilities," commonly known as "jails," are places of confinement for inmates. Typically, jails are local facilities under the jurisdiction of a city, local district or county. In North Carolina, counties are responsible for operating jails. "Diversion" programs in the criminal justice system are options to avoid sentencing, typically with a rehabilitative component. Diversion programs can occur at various phases or "intercepts" within the process, through a referral by law enforcement or the courts. "Treatment courts" are a type of diversion program sometimes known as "specialty courts" or "recovery courts" that serve specific populations such as people with substance use disorders.

Objectives:

- Reduce average length of stay for pretrial population.
- Reduce annual bookings for failure to appear and technical violations.
- Increase the number of successful graduates from diversion programs and treatment courts.
- Reduce crime rate, including violent and property crimes, within the County's jurisdiction.

Example Initiatives, Programs, and Policies:

- Justice Resource Advisory Council: planning and coordination for the local justice system.
- Safety and Justice Challenge: strategies to reduce jail population with a focus on data integration, racial equity, and community engagement.
- Justice Resource Center: one-stop center serving justice-involved people with diversion options and programming to support wellness.
- Medically Assisted Treatment Program: a detention center program that provides patients with an addiction disorder receive controlled doses of medication in conjunction with counseling and therapy to help them avoid returning to more dangerous substances.

⁹ For data sources, refer to Trend Card 9 in Appendix III.

Vision: *Our residents are safe, healthy, and engaged in their community.*

Goal: Eliminate deaths as a result of substance abuse

Rationale: North Carolina has been significantly impacted by the opioid epidemic. In 2017, the state had a rate of 19.8 opioid overdose deaths per 100,000 persons. This is 5.2 deaths per 100,000 persons higher than the national average.¹⁰ Buncombe County is no exception with an opioid overdose death rate almost twice that of North Carolina. Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 32 to 113. Beyond fatal overdoses, substance use disorders take a community toll in other ways. For example, communicable diseases associated with injection drug use have been on the rise.¹¹

Definitions: "Opioids" are a class of drugs that include the illegal drug heroin, synthetic opioids such as fentanyl, and pain relievers available legally by prescription, such as oxycodone (OxyContin®), hydrocodone (Vicodin®), codeine, morphine, and many others.¹² "Substance Use Disorders" are generally defined as addiction to drugs or alcohol. One type of substance use disorder is "opioid use disorder." Medical professionals can provide diagnosis, and there are various modalities of "treatment" available, such as Medication Assisted Treatment as well as inpatient and outpatient counseling, and peer support. Research finds that Medication Assisted Treatment has the highest efficacy rate, keeping a full 50% from chaotic, illicit use.¹³ "Harm reduction" is an approach that involves reducing negative consequences. Examples of harm reduction related to opioid use disorder include overdose reversals (using the medication Naloxone) and syringe services programs that provide access to safe injection supplies as well as treatment linkages.

Objectives:

- Increase prevention and treatment programs.
- Equip County professionals and partners with appropriate and adequate tools and training.
- Reduce the total number of children coming into foster care related to parental substance use disorders.

Example Initiatives, Programs, and Policies:

- CARE Team: community coalition working to improve prevention, treatment and harm reduction through a substance use response plan.
- Opioid grants: funding to Buncombe County in support of services such as Medicaid Assisted Treatment, transitional housing, and more.
- Opioid services: programs in Health and Human Services, Emergency Management, and the Detention Facility for treatment and harm reduction.
- Overdose mapping: utilizing public record and EMS data to perform cross-departmental analysis of death records and overdose patterns between to inform prevention efforts.

¹⁰ North Carolina Opioid Summary, Opioid-Involved Overdose Deaths, National Institute on Drug Abuse, <https://www.drugabuse.gov/opioid-summaries-by-state/north-carolina-opioid-summary>

¹¹ For data sources, refer to Trend Card 10 in Appendix III.

¹² Definition from National Institute on Drug Abuse, <https://www.drugabuse.gov/drugs-abuse/opioids>

¹³ Kane, C., Ostrach, B., Leiner, K. et. al. (2019). Introduction to Medication Assisted Treatment & Communication Strategies to Reduce Stigma, Bias and Harm when working with Substance Users. UNC Health Sciences at MAHEC, 2019.



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

Goal: Increase median household income to North Carolina benchmark

Rationale: Buncombe County has a thriving economy that demonstrates job growth, low unemployment and thriving industry clusters. Even with these positive attributes, annual median household income (\$50,668) continues to lag behind 2018 North Carolina state benchmarks (\$52,413)¹⁴ while costs of living increase.

Definitions: “Household Income” includes income of the householder and all other people 15 years and older in the household, whether or not they are related to the householder. “Median” refers to the point that divides the household income distribution into halves, one-half with income above the median and the other with income below the median. The median is based on the income distribution of all households, including those with no income.¹⁵

Objectives:

- Increase average wage for incentivized projects by Buncombe County.
- Set standard for community by supporting \$15 minimum wage.
- Increase number of certified apprenticeship slots offered throughout Buncombe County.

Example Initiatives, Programs and Policies:

- Economic Development Incentive Program: targeted incentives for high wage jobs.
- Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.
- County Policy: Buncombe County \$15 Minimum Wage for all full-time employees.

¹⁴ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.

¹⁵ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.



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

Goal: Increase total employment in region’s targeted industries

Rationale: Buncombe County is home to several industries that were born here and grew up here. These industries give us a competitive advantage – from attracting new business to developing our workforce. Continued growth in our strong sectors will promote opportunities in high wage sectors for job seekers with a variety of skill and education level.

Definitions: “Targeted industries” are representative of high value opportunities unique to our region and include: advanced manufacturing; life science; climate technology; outdoor products; professional office and information technology. These are growing industries that offer above-average salaries.

Target Industry Group	2018 Jobs	2013-2018 % Change	Average Earnings Per Job
Advanced Manufacturing (e.g. Automotive, Aerospace, Food, Beverage, etc.)	18,088	25%	\$68.8K
Life Science (Biotech and Medical Devices)	645	71%	\$63.6K
Climate Technology	1,171	22%	\$73.6K
Outdoor Products	624	3%	\$56.5K
Professional Office and Information Technology	11,708	15%	\$73.2K

Objectives:

- Increase total employment in targeted Professional Office and Information Technology jobs.
- Increase total employment in targeted advanced manufacturing jobs.
- Increase small business and “startup” jobs.

Example Initiatives, Programs and Policies:

- Venture Asheville: high-growth entrepreneurship initiative.
- Buncombe County Site Selection Study: analysis of parcels for potential economic development use.
- Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.

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

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

Rationale: Land use strategies guide the future actions of a community. These strategies help to support a vision for the future by identifying long-range goals and objectives for all activities that affect the community. These strategies account for changes in Buncombe County’s growth patterns, development scenarios, land use demands, and demographic composition. Robust land use strategies will help to identify the “best use” of our scarce developable land resources and encourage development that meets the community needs for affordability and accessibility.

Definitions: The “comprehensive plan”, also known as a long-range plan, general plan or master plan is a principal planning tool often used by local governments to represent a vision for the future designed to guide growth, community needs and identified goals through a series of objectives, initiatives and goals. The plan (while not a set of regulations) will influence revisions to, or facilitate the creation of, new standards and policies to promote said objectives, initiatives and goals.

Objectives:

- Evaluate existing and potential programs and incentives that encourage affordable housing along transportation corridors and in areas where adequate public infrastructure exists.
- Initiate a robust, citizen engaged and policy-focused comprehensive planning process.

Example Initiatives, Programs and Policies:

- Comprehensive Plan: the County will develop a new Comprehensive Plan, which will replace the currently used Land Use Plan Update 2013, based on the County’s original 1998 plan.
- Audit, evaluate and improve upon all historic plans completed by Buncombe County and regional partners like the NCDOT, Land of Sky, to fully assess previously identified goals and strategies and evaluate current relevancy.

Equity

Operational Excellence

Resources



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

Goals:

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

Rationale: Equity is one of Buncombe County’s values as expressed in this strategic plan. Inequality and lack of inclusion exist across all areas, whether looking at geography, race, gender, age, sexual orientation, disability, and many other traits. However racial equity is defined as a starting place because of pronounced racial disparities at a community level. Buncombe County is experiencing significant and in some cases growing racial gaps across broad domains, including: birth outcomes; health outcomes; educational attainment; income; business success; criminal justice involvement; and life expectancy. Buncombe County as an organization has policies and practices that impact equity, such as: employee recruitment and development; benefits and compensation; service delivery; purchasing; communications; and community engagement.

Definitions: “Equity” is defined as the state of being just, impartial and fair. “Inclusion” is the action or state of including or being included within a group or structure. More than simply diversity or numerical representation, inclusion often involves authentic and empowered participation and a true sense of belonging. “Racial justice” is the systematic fair treatment of people of all races that results in equitable opportunities and outcomes for everyone. “Racial Equity” is achieved when race can no longer be used to predict life outcomes, and outcomes for all groups are improved.¹⁶

Objectives:

- Develop a countywide equity plan and strategies.
- Provide opportunities for employee input and feedback.

Example Initiatives, Programs, and Policies:

- Equity and Inclusion Workgroup: internal cross-departmental committee formed to oversee the creation and implementation of an equity action plan.
- Safety and Justice Challenge: examining practices and working to decrease racial and ethnic disparities in the local justice system.
- Minority Business Plan: practices designed to provide minorities with equal opportunity to participate in contracting and procurement.

¹⁶ Definitions from Race Equity Action and Inclusion Action Guide by the Annie E. Casey Foundation, January 8, 2015 <https://www.aecf.org/resources/race-equity-and-inclusion-action-guide/>



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

Goals:

1. Foster an internal business culture focused on continuous improvement
2. Assure that policies reflect ethical principles
3. Ensure all decisions promote the County’s financial health and long term interests
4. Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure

Rationale: Often unseen by the public, the functional operations within government are the central driver for enhancing performance and generating change. A high performing government is more capable of delivering high quality, timely, and meaningful services to residents. The impacts of government operations go far beyond the “public-facing” realm of social workers and tax collectors. These impacts can be indirectly felt through the ethics of procurement processes, efficient use of budgeted resources, and transparency of information technology.

Definitions: “Operational Excellence” is the recurring execution of public processes and services on a consistent, equitable and efficient basis.

Objectives:

- Develop departmental business plans that include relevant measures.
- Review and improve business processes.
- Standardize and maintain policies and practices.
- Support initiatives to ensure integrity of data and physical assets.

Example Initiatives, Programs and Policies:

- Policy Review Process: recurring review of County-wide policies for consistency and applicability.
- Departmental Business Planning: development of Departmental business plans aligned to the Buncombe County Strategic Plan.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.

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

Goals:

1. Ensure that Buncombe County is an employer of choice in the region
2. Optimize funding and partnerships
3. Increase public engagement opportunities for input on County programs, projects and initiatives

Rationale: In order to meet the pressing needs of our community, Buncombe County requires talented staff and partners that can deliver high quality programs and services. We must be able to hire and retain the most talented staff, partner with the most innovative and experienced partners, and proactively engage our residents to understand how we are meeting, or failing to meet, expectations.

Definitions: “Funding” refers to the budgeted revenues and grant resources available to the county. “Partnerships” refers to organizations in the government, nonprofit and private sector that are stakeholders in the community.

Objectives:

- Establish a robust training and development program.
- Ensure a sustainable compensation, recruitment and retention program.
- Leverage public and other funding.

Example Initiatives, Programs and Policies:

- Employee Talent Development: dedicated program for assessing current and desired employee knowledge, skills and abilities.
- Community Engagement: dedicated resources to engage communities across Buncombe County on County programs, services and initiatives.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.



Summary

All strategic plans are a leap of faith. The Buncombe County 2025 Strategic Plan sets a course based on what we value and what we believe will be true in the future, based on the best information and projections available to us.

If all goes well, in 2040, a future generation will look back on this work and recognize the residents', Commissioners', and staff's efforts to anticipate the future and consider the next generation's wellbeing. This is the definition of intergenerational equity: to honor current residents' needs without preventing future residents from meeting their own.

Of course, things don't always go according to plan. In that case, Buncombe County Commissioners can return to their values, to residents, and to staff who were instrumental in providing wise counsel, and who will be instrumental in the future.

Our future starts today.

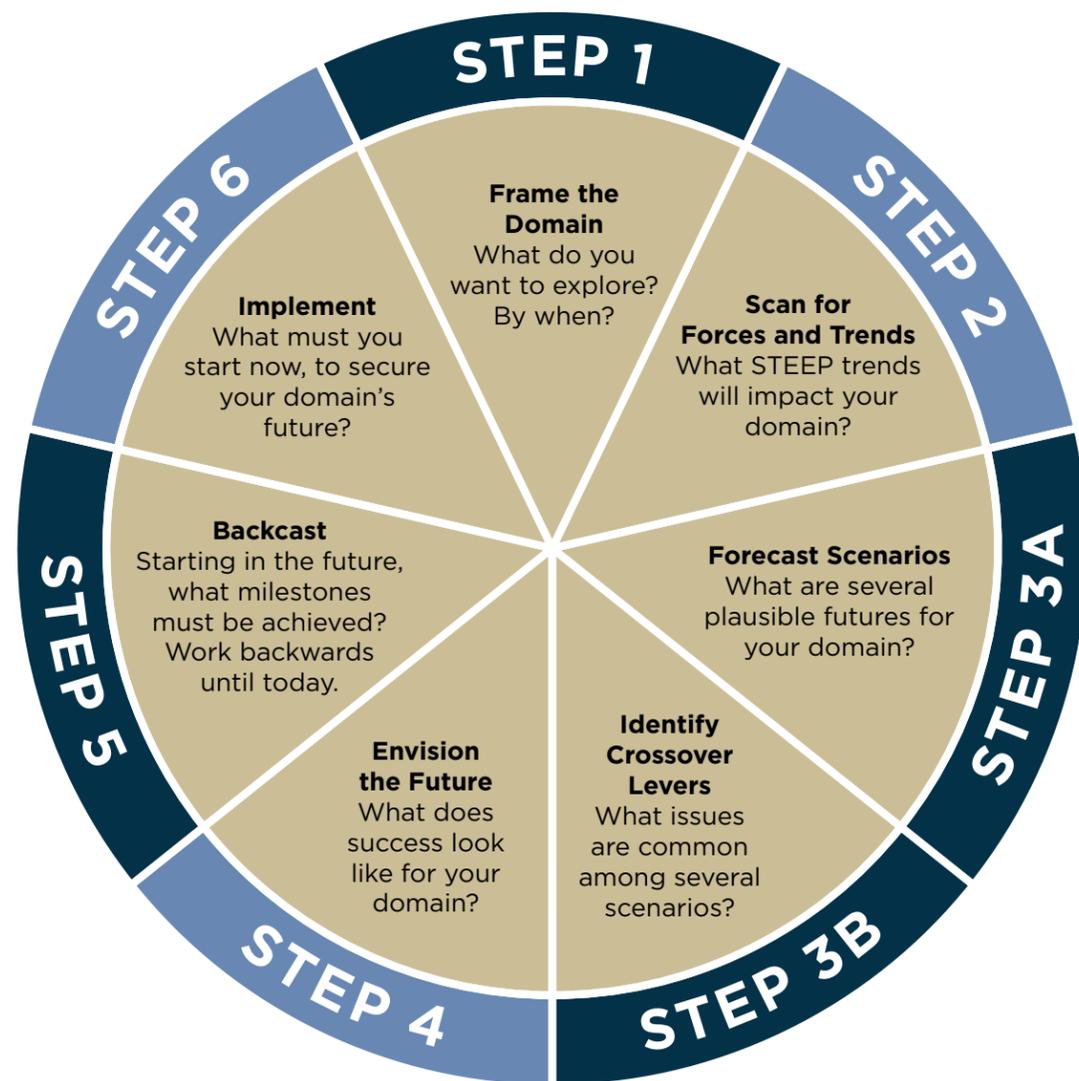


Appendix

I. Methodologies

A. Strategic Foresight

Strategic foresight is a professional, proven process used by the U.S. Military, NATO, the World Bank, Fortune 500 Companies, and others to anticipate the future. The Buncombe County Board used several steps of the strategic foresight process (see image below) to begin its discussion about the County's future.



Step 1: Frame the Domain

The Board chose the domain: "The Future of Buncombe County through 2040." Although the Board knew that they wanted a 5-year plan (not a 20 year plan), they chose to think a generation into the future, so that the 5-year Strategic Plan would give them the best chance of long-term success.

Step 2: Scan for Forces and Trends

To ensure that the 2025 Strategic Plan is responsive to the trends facing the County, Commissioners and department heads gathered to identify and discuss the top trends. They considered dozens of "STEEP" trends (Society, Technology, Economy, Environment, and Politics) and ranked them high to low according to impact.

All Commissioners agreed on 10 trends that are highly certain to have a large impact on Buncombe County through 2040:¹⁷

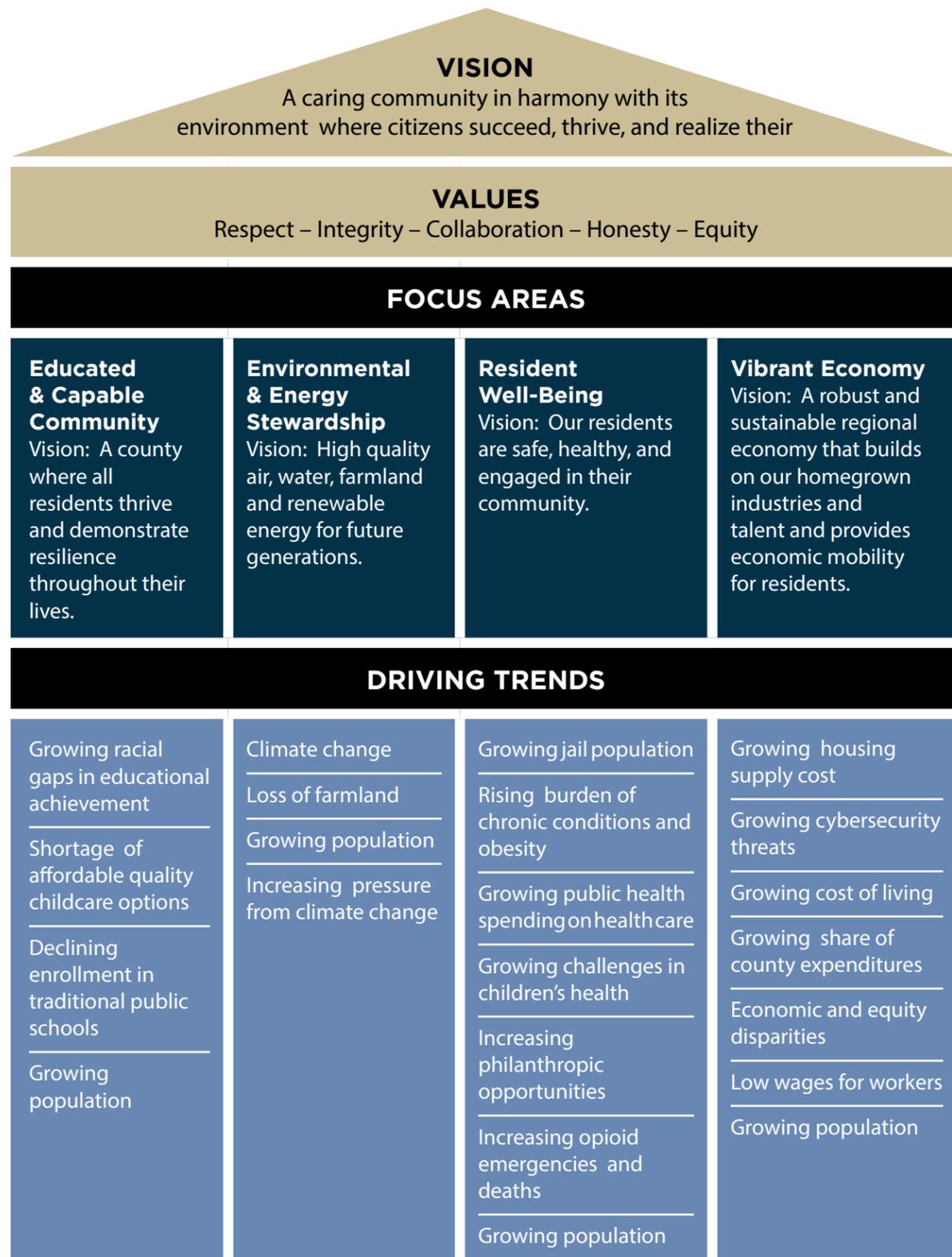
1. Growing housing costs and supply
2. Growing jail population
3. Growing population
4. Growing racial gaps in education achievement
5. Growing public spending on health care
6. Rising burden of chronic conditions & obesity
7. Increasing opioid emergencies and deaths
8. Low wages for workers
9. Economic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

¹⁷ For details on STEEP Trends, refer to Trend Cards in Appendix III.



Step 4: Envision the Future

The Commission began to draft the Focus Areas and visions that would be responsive to the top trends facing Buncombe County.



B. Identifying Values

How did Commissioners identify their values?

Donna Warner from the UNC-Chapel Hill School of Government facilitated the following process.

Values are an enduring belief about the way things should be done and serve as guides for how decisions are made. Values guide actions and for commissioners, like other leaders, their credibility depends on it. As the board wrestles with what Buncombe County will look like in the future, it is important for fellow commissioners, staff and residents to understand what beliefs guide their decisions.

Commissioners explored and shared what was important to them, what they believe the board stands for and also what makes Buncombe County unique. Using a sheet with a list of 50 values, commissioners selected their top 3 personal values, those that were most important to them. They shared their choices with each other and discussed what they meant, why they were chosen and how it will impact their decision making. It was noted there were several values that commissioners shared in common but that no two commissioners selected the same three values and how important it was to know where each leader “was coming from.”

Sharing of personal values was followed by a discussion of those values for which the board stands. Commissioners explored what they wanted to be known for as a board by selecting an image from 50 offered. They described how the image they selected characterized how they will work together and what the image meant to them. Working in two groups, commissioners decided they want to the board to know for **“restoring public trust through honest and ethical decision making, transparency, fiscal responsibility, impactful policy making and good governance.”** One group described it simply as “we fixed it.”

With an understanding for their personal values and what the board stands for, the commissioners worked in groups to brainstorm and determine those values most important to the county’s work, what they held dear and want to preserve and build for future generations. They determined four values: respect, honesty/integrity and embracing a culture of collaboration. Later in the process after community input, equity was added as a value.



II. Putting it to Work: Community and Staff Engagement

Public Engagement

In October through December 2019, Buncombe County hosted a series of workshops to share updates about the strategic plan and gather public input. In order to maximize access, these sessions were held at locations throughout the community at various times of day and days of the week. Spanish language interpretation was available as well as bus tickets and parking passes. In addition, feedback was collected online through the County's "Let's Talk" public engagement platform.

In total, there were 271 attendees across 13 sessions at the following locations:

- North – Barnardsville Community Center
- South – Skyland Fire Department
- East – Black Mountain Town Hall
- West – Enka-Candler Library
- Central – Arthur R. Edington Center & Buncombe County Administrative Offices

A primary goal was to gather input on setting goals that will have the greatest impact for each of the four community focus areas. This was accomplished through visioning, small group exercises, and large group discussion. Various themes emerged:

What to focus on:

- Transportation
- Education
- Employment
- Housing
- Justice/Safety
- Youth

How to govern:

- Health/Mental Health/Substance Use
- Land Use & Natural Resources
- Connectivity
- Equity
- Inclusion
- Partnerships
- Funding
- Investments
- Collaboration
- Public Engagement
- Accountability
- Performance Measurement

All information collected during public engagement was shared with the Board of Commissioners in its entirety as well as published to the website. Commissioners reviewed the feedback during their December workshop and made a number of modifications to their draft plan as a result. For example, "equity" was added as a value as well as a foundational focus area. Several goals within the community focus areas were also added or changed as a result of the public input. For example, language was changed in one goal from "elderly" to "older adult," and a goal was added regarding "land use strategies to encourage affordable housing near transportation and jobs."

Employee Engagement

In November 2019, County employees were invited to respond through a survey to two questions related to the Values articulated by the Board of Commissioners. These Values provide a bedrock for how the County operates, and the questions posed to employees were, "In your department do you see [Respect, Integrity, Collaboration, Honesty] being demonstrated?" and "As we work to define this value, what does [Respect, Integrity, Collaboration, Honesty] mean to you?" Responses to these questions provide a benchmark to measure change to the organizational culture over the subsequent years.

Employees were also asked through the survey to provide an initial reaction to the four draft community focus areas. The specific question asked was, "What can, or could, your department do additionally to improve or impact an [Educated and Capable Community, Environment and Energy Stewardship, Resident Well-Being, or Vibrant Economy]." Of the County's 1,500+ employees, 278 responded to the survey.

During the month of February, 2020, County employees were invited to attend 1 of 15 input workshops. In total, there were 182 attendees representing 26 departments. The workshops were designed with three purposes in mind:

1. To inform employees about the strategic planning process with an emphasis on the role of employees;
2. To generate ideas that may lead to initiatives addressing the goals of the plan;
3. To introduce cross-departmental collaboration that prompts innovative approaches to service delivery.

As with the employee survey, information gathered during the workshops were largely anonymous; that is, employees were asked only to identify their respective departments. All ideas and feedback will be returned to departmental leadership prior to the beginning of business planning in order to inform that phase of the strategic planning process, as depicted below:



III. Trend Cards

The following trend cards are those that were originally created for Buncombe County. After the original workshop, Board members added a few additional trends which may not be reflected here.

Society

1. Growing Population

By 2040, the GroWNC region (Buncombe, Haywood, Henderson, Madison and Transylvania Counties) will be home to over 630,000 people – nearly 40% more than in 2010. This is an increase of about 178,000 people or the addition of two cities the size of Asheville. This increase is expected to translate to a need for almost 75,000 additional housing units across the five counties. Most of this growth is expected to occur in Buncombe and Henderson Counties.

Source: 2015-2019 Comprehensive Economic Development Strategy for Buncombe, Haywood, Henderson, Madison, and Transylvania Counties, 2015; Draft French Broad River Metropolitan Planning Organization SE Data Development Report, 2014

3. Rising Median Age

Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change.

Age 0-17	add 3,735	decrease by 2% to 17% of the population
Age 18-24	add 2,345	decrease by 1% to 7% of the population
Age 25-44	add 12,790	decrease by 1% to 25% of the population
Age 45-64	add 15,490	decrease by 1% to 26% of the population
Age 65+	add 28,330	increase by 5% to 24% of the population

As a result, the median age in Buncombe is expected to increase from age 42.1 to age 45.6.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the North Carolina Office of State Budget and Management

2. Increasing Hispanic & Decreasing Black Residents

Between 2017 and 2037, Buncombe County is projected to grow (in total number) the most in terms of White (by 54,400) and Hispanic (by 17,400) residents but lose about 440 Black Residents. Along the way, the proportion of various racial groups within the county population is expected to remain essentially consistent. In terms of ethnicity, however, the proportion of Hispanic residents is expected to grow from 8% to 11%.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the NC Office of State Budget and Management; State of Black Asheville, Feb 2017

4. Rising Burden of Chronic Conditions and Obesity

Chronic conditions are among the leading causes of death in Buncombe County – cancer, heart disease, chronic lower respiratory disease, cerebrovascular disease, and Alzheimer's disease.

If current trends continue, between 2016 and 2030 chronic disease could cost North Carolina \$65.5 billion in medical costs and an extra \$26.6 billion annually in lost employee productivity.

Source: NC State Center for Health Statistics, 2017; fact sheet from the Partnership to Fight Chronic Disease, accessed Aug 20 2018

Society

5. Growing Challenges in Children's Health

In Buncombe County, the prevalence of overweight and obesity among students in K-5 grew from 33.17% in 2012 to 33.8% in 2015. Unhealthy weight increases the risk of many health problems.

Meanwhile, both nationally and locally, immunization rates are declining and preventable serious illnesses are increasing. In Buncombe County since 2000, the percentage of kindergarteners with religious exemptions to immunizations has increased from 0.62% to 5.70% in 2018.

Additionally, a national study suggests that rates of mental-health incidents among teens and young adults are growing. Between 2005 and 2017, the share of teens 12-17 who reported the symptoms of a major depressive episode within the last year rose from 8.7% to 13.2%.

Source: "Sustainability Annual Report for Buncombe County," 2016; "Schools Grapple With Student Depression as Data Show Problem Worsening," Education Week, Mar 14 2019; NC DHHS Immunization Branch, July 2019

6. Declining Enrollment in Traditional Public Schools

Between 2017 and 2025, Buncombe County Schools is projected to lose 2,230 students, falling to a total enrollment of about 21,300. More generally enrollment in traditional NC public schools has been falling, down to 81% as of 2018. Districts with declining enrollment face difficult budget decisions.

In part the decline in number is driven by an overall shrinking student population. Additionally, a growing share of students are switching to charter schools, home schools, and private schools. In Buncombe County, the share of public school students attending a charter school has grown from less than 3.9% in 2011 to 4-7.9% in 2017.

Source: "Nearly 1 in 5 NC Students Are Opting out of Traditional Public Schools," Newsobserver, Jul 13 2018; "2017-18 Enrollments & Facilities Report," Buncombe County Schools, 2018; "Change in North Carolina K-12 Population," NC Dept of Public Instruction, accessed Jul 22 2019

7. Growing Racial Gaps in Educational Achievement

Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%.

In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.

Source: "Two NC school districts with major racial achievement gaps seek solutions," Carolina Public Press, Feb 21 2019; North Carolina Department of Public Instruction, July 2019

8. Changing Rates of Violent Crime

Between 2015 and 2017, overall crime decreased in many areas of Buncombe County but the rate of violent crime increased by 26%, from 239 per 100,000 to 301 per 100,000. This increase is primarily driven by assault and motor vehicle theft, while other property crimes are declining. Furthermore, gun-related violent crime is growing by 55% (2016-19).

Sources: NC State Bureau of Investigation, 2017 Annual Report; Asheville PD Update on Gun Violence, Jun 25 2019

Society

9. Growing Jail Population



Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. Driving this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.

Sources: Staff presentation to Board of Commissioners, Oct 10 2017; staff presentation to Justice Resource Advisory Council, Jul 5 2019

10. Growing Opioid Addiction and Substance Abuse Disorders



Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 29 to 92. Meanwhile in 2016, there were over 17 million painkillers prescribed in the county. This equals almost 68 pills for every man, woman and child in the County. Communicable diseases associated with injection drug use are also expected to continue rising.

Source: "Buncombe County Strategic Priority: Opioid Addiction", Dec 2017; and "County-by-County Figures: The Opioid Crisis in North Carolina," NC Office of the Governor, May 16 2017; NC Opioid Action Plan Data Dashboard, accessed Jul 22 2019

Technology

11. Increasing Demand for Digital Gov Services & Info



Demand for personalized and digital government services accessible by computer and especially mobile devices is expected to continue growing as more and more people access the internet on their own devices at all ages and spend significant time outside of school and work on the web. Already at least 42% of voting-age US citizens handle a majority of their government interactions through digital means. And 86% want to maintain or increase their digital interactions.

Source: "Digital Government: Your Citizens are Ready, Willing... and Waiting," Accenture Public Service Insights, Oct 14, 2015

12. Growing Artificial Intelligence in the Classroom



As AI and its supporting technologies continue to advance, their applications in areas like education are expected to increase exponentially. Depending on adoption rates, AI could completely transform education by as early as 2036, including helping students receive the additional support they need to complete their education, fill more jobs, and earn more and higher wages. AI could also improve the training provided to teachers while reducing costs over the same time horizon, releasing funds to be reinvested into the school system.

Source: "Value of data: Teaching the future with AI," Western Digital and Accenture, Apr 1 2019

13. Growing Job Automation



Automation and computing advances are expected to eliminate, redefine, and create new jobs through the 2020s and 2030s. Along the way, economic inequality and the number of un- or under-employed individuals is expected to grow.

An MIT study estimates that 54-69% of jobs in 15 North Carolina metro areas, including 65% of jobs in the Asheville metro area (Buncombe, Haywood, Henderson, Transylvania, and Madison Counties), may be impacted by automation. The impact is expected to focus particularly on routine clerical work, such as cashier and food service jobs, but also affect jobs with more cognitive and analytical tasks such as software development and financial analysis.

Source: "In Advanced and Emerging Economies Alike, Worries About Job Automation," Pew Research Center, Sept 13 2018; "Small cities face greater impact from automation," Frank, Sun, Cebrian, Youn, and Rahwan, J. R. Soc. Interface, Feb 7 2018

14. Growing Cyber Security Attacks on Local Gov



Targeted ransomware attacks on local US government entities – local governments, police stations, and schools – are on the rise, costing localities millions as some pay off the perpetrators in an effort to untangle themselves and restore vital systems. The cybersecurity firm Recorded Future estimates that at least 170 county, city, or state government systems have been attacked since 2013, including at least 45 police and sheriff's offices.

Source: "Crippling ransomware attacks targeting US cities on the rise," cnn.com, May 10 2019

Environment

15. Heavy Rains and Droughts Grow More Frequent R

Precipitation is expected to grow less frequent but more intense when it arrives, increasing flooding and associated landslides. Already between 1958 and 2012, heavy precipitation events increased in the Southeast region by 27%. The average annual number of heavy rainfalls have been growing in Buncombe County, too.

Additionally, drought conditions are expected to increase and consequently stress on the forest and increased risk of wildfires. Fires in Eastern and Western NC suggest that wildfires are already a growing issue for the state and will become more severe as climate change progresses.

As a result, these trends are expected to increasingly impact state energy issues, water resources, land use, transportation and emergency response.

Source: "The Reality of Global Warming (Climate Change) and its Potential Impact on North Carolina: UNC Asheville Response," September, 2008; "Living Asheville: A Comprehensive Plan for our Future," adopted 2018

16. Increasing Loss of Farmland R

North Carolina leads the nation in the rate of farmland lost to development, and Buncombe County figures show the same trend. Between 1997 and 2017, the county lost 193 farms and 22,784 acres of farmland operated, fall to a total of 1,073 farms that cover a total of 72,284 acres.

As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland soil increases. The agricultural sector contributes both directly to the county economy as well as income for several other sectors including the tourism industry.

Source: US Department of Agriculture, National Agricultural Statistics Service, 2017; communications with Buncombe County, Jul 22 2019

17. Growing Urbanization R

Like many communities across the nation, Buncombe County is growing increasingly more urban. Between 2000 and 2010, its urban population grew from 71% to 76%. And since the 2013/14 abolition of Extraterritorial jurisdiction/involuntary annexation, the County has continued to urbanize on the outskirts of the Asheville/Weaverville jurisdiction.

Going forward urban growth is expected to significantly outpace rural growth. Along the way, citizen-demand for urban-level services and infrastructure is growing in unincorporated areas of the county, which are seeing increasing residential densities, employment centers, and commercial development. Requests include public transportation, sidewalks, curb/gutter requirements, stormwater, and bike/pedestrian friendly transportation options (e.g., greenways).

Source: BC Greenway Master Plan, 2012; BC Community Health Assessment, 2015; Pew Research Center, "What Unites and Divides Urban, Suburban and Rural Communities," May 22 2018

18. Growing Bike and Pedestrian Infrastructure R

Since 2015, Buncombe County has raised \$21.5M for greenway design and construction in order to meet the goals defined in the Greenway Master Plan adopted by the Board of Commissioners in 2012. The County continues to partner with municipalities and local organizations to continue financing, building-out, and maintaining the greenways defined in the master plan.

Source: Buncombe County Greenway Master Plan, 2012; communications with Buncombe County, Jul 22 2019

Economy

19. Growing Cost of Living R

The annual income needed for a family of four in Buncombe County to make ends meet (afford housing, food, child care, healthcare, transportation, taxes, and other necessities) is expected to continue rising. Already between 2010 and 2019, is it estimated to have grown by 12% from \$45,970 (or a combined hourly wage of \$22.10) to \$51,600 (\$24.83/hr).

Source: North Carolina Justice Center, 2010 and 2019 Living Income Standard publications

20. Increasing Freelance and Unpaid Workers R

Between 2017 and 2026, the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to grow to about 14,570 self-employed and unpaid family workers, a net positive change of about 673 (4.8%).

More broadly, freelancers in the U.S. could outnumber full timers within a decade. We might reach this milestone even faster as younger generations become a larger portion of the workforce. Almost half of working Millennials (47%) freelance, a participation rate higher than any other generation.

Source: "Freelanced: The Rise Of The Contract Workforce," NPR.org, accessed Aug 15 2018; employment projections by the NC Department of Commerce, accessed Jul 22 2019

21. Affordable Quality Child Care Options Falling Short R

Programs that help children learn and grow in their earliest years can change the trajectories of their lives, especially for children in disadvantaged families. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.

Sources: Children in licensed care, NC Dept of Child Development and Early Education, Sept 2018; Total child population, NC Office of Management and Budget, 2018; "US and the High Cost of Child Care Appendices," Child Care Aware of America, 2018

22. Growing Total Employment, Esp. in Healthcare and Food Service R

Between 2017 and 2026, employment in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to increase by 8.7% or 19,370 jobs, reaching 241,180.

The fastest growing occupations are expected to be in:

- Healthcare Support (+1,980 jobs or 17.9%), especially Home Health Aides (850 jobs) and Nursing Assistants (495)
- Computer and Mathematical (+440 jobs or 16.5%), especially Software Developers (160) and Computer User Support Specialists (110)

The greatest number of jobs are expected to be added in:

- Food Preparation and Serving (+3,100 jobs)
- Healthcare Practitioners and Technical (+2,320 jobs), esp. Registered Nurses (900)

Source: Occupational Projections (Long-term) for Multiple Occupations in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

Economy

23. Growing Opportunities for Better Wages

The list of industries below currently pay the highest average annual wages (26-90% higher than average among all industries) in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) AND they are projected to grow.

Between 2017 and 2026, these industries are expected to add:

- Utilities (average \$80k): +35 jobs
- Finance and Insurance (avg. \$69k): +310 jobs
- Management of Companies and Enterprises (avg. \$63k): +80 jobs
- Professional, Scientific, and Technical Services (avg. \$56k): +1,290 jobs
- Healthcare and Social Assistance (avg. \$54k): +5,420 jobs
- Wholesale Trade (avg. \$54k): +350 jobs
- Manufacturing (avg. \$53k): +19 jobs

Source: Industry Projections (Long-term) for Multiple Industries in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

25. Growing Housing Costs and Supply

Between 2015 and 2019, the median sale price and the median rent list price for housing in Buncombe County have been growing by an estimated 7% and 10% respectively per year on average. Meanwhile, as of 2015, 44.5% of renters and 26% of homeowners are housing cost-burdened, i.e., housing costs exceed 30% of their household income.

Additional development is anticipated as federal, state and local programs continue to incentivize investment in communities. For example, five underserved Buncombe County census tracts are subject to the Opportunity Zone program which is intended to spur investment in such neighborhoods.

Source: Buncombe County Home Prices & Values, Zillow.com, accessed Jul 20 2019; Buncombe County Housing Needs Assessment, 2014; "North Carolina's Opportunity Zones Certified," UNC School of Government blog, Jul 5 2018

24. Rising Entrepreneurship

Since the Great Recession, total startups in Buncombe County have been increasing and total business closings have been decreasing. In all, 100 companies have been in the Venture Asheville Elevate program since inception, and total capital since January 2017 is an estimated \$8,288,100.

Source: "Living Asheville: A Comprehensive Plan for our Future," adopted 2018; Venture Asheville Program of the Asheville Area Chamber of Commerce & Economic Development

Government

26. Increasing Philanthropic Opportunities

In Buncombe County (and Western North Carolina communities), organizations are bracing for an opportunity to pitch grant projects to the Dogwood Health Trust (DHT). The DHT is expected to launch an annual cycle that could award up to \$70 million to organizations in Western North Carolina for projects that address social, economic, and environmental community conditions that shape and underlie health and wellbeing, such as food insecurity, transportation, or poverty that impact health and healthcare needs.

Source: "The sale of Mission Health will create Dogwood Health Trust. Here's a Q&A on changes," Asheville Citizen Times, Sept 28 2018; "Dogwood Health chair Brumit: Trust favors 'bold' grant requests in WNC," Asheville Citizen Times, Mar 29 2019

28. Growing Public Spending on Healthcare

Consistent with national projections, Buncombe County expects to see its healthcare spending increase. It has already seen them grow about 7.5% per year between 2013 and 2018 (approximately \$10M cumulative over the same period). Meanwhile, the *national* average annual premium for employer-sponsored health insurance grew about 4% per year.

This trend is expected to continue and possibly worsen due to new and more expensive specialty drugs and treatments. The County has considered measures to control cost including modifying the drug formulary, condition care, consumerism, and changing the plan designs. According to Blue Cross and Blue Shield, County employees contribute approximately 5% of the total healthcare costs and the industry (i.e., government) average contribution is 14%.

Source: "2018 Employer Health Benefits Survey," Kaiser Family Foundation; communications with Buncombe County, Jul 22 2019

27. Growing Share of County Expenditures

Buncombe County operating expenditures (less transfers, payments to escrow agents) have increased by approximately 2% each year since 2016. During that same time frame revenues have risen by approximately 4% annually, but tapered off in 2018 to 1.5%. The primary driver for this decrease is due to a \$10M decrease in Federal and State revenues for Health and Human Services programming.

Going forward, Buncombe County anticipates increased revenues associated with the addition of HCA Healthcare Inc. properties to the tax base.

Source: "5 things to know about Mission Health's proposed HCA Healthcare deal," citizen-times.com, March 30, 2018; Buncombe County Budget Staff, July 22 2019

29. Growing Demand for Civic Engagement Opportunities

Demand for meaningful civic engagement opportunities is growing. For example, participatory budgeting (PB) is a democratic process that allows residents to help determine how public funds are spent. The process only came to the United States in 2009 and has been growing since – most recently counting at least 44 (2015), 59 (2016), 76 (2017), 79 (2018), and at least 83 in 2019 so far. In North Carolina, Greensboro and Durham leverage PB. In Durham, most projects on the ballot will address infrastructure needs, such as improving streets and sidewalks. The second largest category is parks and recreation projects, followed by projects related to safety and the environment.

Source: Map of PB Processes, The Participatory Budgeting Project, accessed Jul 22 2019; "Durham Begins Its \$2.4 Million Experiment in Direct Democracy," Indy Week, Apr 30 2019

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Appendix S

Departmental Performance Measures



Departmental Performance Measure Data

The following sections detail departmental performance measure data for FY2021, FY2022, and FY2023. Although the County has been operating under the same Strategic Plan 2025 during this time period, departments may have adjusted and refined their departmental business plans to more accurately and effectively capture their goals and intended outcomes. Therefore, you may see some inconsistencies from year to year.



FY2023

Departmental Performance Measure Data



Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Agriculture & Land Services	 EQUITY	Evaluate our existing programs and develop a plan to increase the participation of underrepresented communities in our programming	Develop bilingual marketing materials	Number of new multilingual/inclusive programs marketing materials created	3	3
			Develop multilingual programming			
			Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience			
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve natural resources for future generations	Increase our capacity to initiate conservation easements through adding a staff person	Conservation Acres Initiated	380	682
			Improve coordination with the Ag Advisory and Land Conservation Advisory Boards to conserve high priority areas			
			Apply for grant funding for USDA and NCDCA conservation easement purchases each year			
Reduce greenhouse gas emissions with County agricultural producers		Assist County farmers with understanding on farm energy efficiency and renewable energy potential	Number of Audits Performed	2	1	
	Assist County farmers with planning for increased carbon sequestration through addressing management practices					
Air Quality	 OPERATIONAL EXCELLENCE	Improve customer service to the community	Implement Accela	In Progress	In Progress	In Progress
			Local source for indoor air quality issues			
			Provide online payments and credit card payments for facilities and customers			
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce internal & community GHG emissions	Participate in department-led GHG reduction program	Number of Projects or Grants Completed with Partners	2	2
			Participate in Vehicle Evaluation Team			
			Promoting energy efficiency measures with permitted facilities.			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Budget	 OPERATIONAL EXCELLENCE	Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	Communicate findings of budgeting best practice research for leadership adoption	% complete by June 30, 2022 % complete by June 30, 2023	100%	In Progress
			Conduct further research for tools and techniques to be used for implementation of the recommended			
			Implement best practice budgeting strategy that is selected			
			Research best practice budgeting strategies			
			Ensure budgetary decisions align with the County's strategic plan and incorporate the actions of the equity action plan			
		Increase organizational capacity for excellent budget development and analysis	Conduct budget related training based on feedback.	Respondents will report that they have maintained or increased (improved) budget knowledge.	80.0%	87.8%
	Create a budget survey and gather baseline data for organizational budget knowledge.					
	Create and provide tools that enhance budgetary knowledge.					
	 RESOURCES	Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	Develop and lead a planning process that is in alignment with best practices.	Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.	88%	71%
			Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Co			
			Increase organizational capacity to plan and submit capital project requests for future years			
		Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	Follow up with individual Fire Districts for additional support and guidance if requested.	Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)	90%	100%
Create and provide tools that enable capital planning.						
Develop and provide training on Capital Improvement planning.						

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Clerk to the Board	 OPERATIONAL EXCELLENCE	Enhance the boards and commissions reporting to the Board of Commissioners	Create schedule for boards/commissions to report to BOC	% of identified boards & commissions that have reported to the Board of Commissioners	In Progress	In Progress
			Establish standard operating procedures and create tools for board and commissions to update BOC			
	 EQUITY	Increase diverse representation on Buncombe County Boards and Commissions	Align Board and Commission processes with an equity-based approach	Demographic make-up of Boards and Commissions aligns with county demographics – increasing under-represented groups	17%	17%
Communications & Public Engagement	 EQUITY	Amplify County departments in outreach and engagement efforts	Expand ICEP	# of ICEP consultations to which the equity tool is applied	5	In Progress
			Implement Inform, Consult, Engage, and Partner (ICEP) model			
			Utilize ICEP departmental goals/initiatives			
	 EQUITY	CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics	Develop culturally competent outreach plans to get community input on County initiatives	Annual survey results	In Progress	In Progress
			Engage underrepresented communities through multiple mediums			
			Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations			
	 RESOURCES	Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness	Create new communications products and update existing ones using a focus on visual production	Growth in website traffic, social media analytics, video views	In Progress	In Progress
			Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and content management system			
		Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals	Create multilingual strategic communication & engagement plans that rely on measurable outcomes	Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences	In Progress	In Progress
Develop strategic communication and engagement plans for all areas of the strategic plan that include satisfaction surveys at the conclusion						

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
County Manager	 EQUITY	Ensure Buncombe County's workforce is reflective of community ethnicity and gender	Ensure hiring process incorporates best practices for equity and inclusion	% of staff demographics compared to Census data	18.88%	19.46%
			Establish policies and procedures that promote equitable and inclusive employment opportunities			
			Review and refine retention program			
			Finalize equity action plan for Buncombe County			
			Improve our recruitment process			
	 EQUITY	Ensure equitable access to County services	Ensure that information is available to all county citizens	% of residents who agree or strongly agree that they have equitable access to County services; 2-year survey last conducted in 2022	65% (FY22 Survey)	65% (FY22 Survey)
			Increase broadband access in the county			
			Increase information available on the transparency dashboard			
			Respond to citizens' requests accurately and within a reasonable time			
			Expand access to behavioral health services in Buncombe County and reduce the stigma of behavioral health-related conditions in BIPOC communities			
 OPERATIONAL EXCELLENCE	Ensure continuous improvement of processes and programs	Support and promote an environment of continuous improvement	% employees who agree or strongly agree that the County fosters a culture of innovation	In Progress	In Progress	
 RESOURCES	Increase public trust	Empower departments to improve their relationships & engagement with the community	% of residents who agree or strongly agree that Buncombe County Govt. is trustworthy; 2-year survey last conducted in 2022	50% (FY22 Survey)	35% (FY22 Survey)	
		Identify standard mean to communicate with & engage the public through project lifecycles				

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Economic Development		Expand Black business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	Number of new Black-owned businesses	In Progress	In Progress
			Increase awareness in the business community around small business, minority-focused business programs			
			Support inventory of minority-owned businesses			
		Increase small business and "startup" jobs	Continued support for Venture Asheville	Number of people employed in small business and start-up jobs	670	641
			Promote the continued development of the Mountain Community Capital Fund (MCCF)			
		Increase average wage for Buncombe County incentivized projects	Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	\$25.00	\$26.38
			Revise Economic Development Policy to drive wage increases			
		Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Number of people employed in advanced manufacturing jobs	11,582	10,352
			Support continued build out of Biltmore Park West Infrastructure			
			Support continued build out of Enka Commerce Park Infrastructure			
		Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	Number of people employed in Professional Office and Information Technology jobs	10,462	10,619
			Expand Broadband throughout underserved areas of Buncombe County			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Elections	 OPERATIONAL EXCELLENCE	Increase departmental capacity to achieve mandated deliverables.	Continue Intra-departmental cross-training	Number of temp staff housing core functions	2	1
			Evaluate and communicate space needs			
			Justify and acquire more permanent staff rather than rely on contract labor for core functions			
	 EDUCATED & CAPABLE COMMUNITY	Increase high school student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	# of students who enroll in the Student Assistance Program	22	4
			Expand our student assistant program.			
	 EQUITY	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Number of Census Tracts where voter registration is lowest	13	13
			Increase Community Outreach Efforts			
			Strengthen Poll Worker Training to Give a Better Voter Experience			
	 RESOURCES	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Comp time hours plus comp time 1.5 hours for all full time employees	4,996	1,393
			Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support			
			Increasing number of state and national certified elections staff			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Emergency Services	 RESIDENT WELL-BEING	Maintain staffing levels required to provide Emergency Services to people living in and visiting Buncombe County	Recruit and hire qualified personnel	% of emergency calls responded to within 8 minutes and 59 seconds	90%	54%
			Partner with HR to ensure Buncombe County is a competitive Emergency Services employer			
	 OPERATIONAL EXCELLENCE	Modernize Emergency Services operations	Bring department to minimum standards	% of actions completed to bring ES to minimum standards	In Progress	In Progress
			Align disciplines with accreditation programs			
			Transition PSTC's scope from maintenance to training			
			Develop Scope of Safety, Security, and Preparedness Office			
		Develop comprehensive approach to meet Emergency Services demands due to Buncombe County growth	Conduct comprehensive study of Emergency Services	% of ES comprehensive study recommendations achieved	In Progress	In Progress
			Develop a 10 year comprehensive plan for Emergency Services			
			Develop succession plans for Emergency Services			
	Increase frequency of safety related trainings for County departments	Develop class content and curriculum	# staff trainings	In Progress	In Progress	
		Develop safety related training materials				
		Schedule trainings				

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Equity and Human Rights	 EQUITY	Institute organizational policies and processes to ensure equity and accountability	Engage in community projects and plans to ensure equitable decisions are made	Number of enterprise-wide policies reviewed with the equity impact analysis tool	5	0
			Ensure policies and procedures are created that eliminate barriers and maximize opportunity			
			Ensure responsive, inclusive, participatory and representative decision-making in the development of management recommendations			
		Assess current state and expand partnerships to understand and address inequities within Buncombe County, to include racial equity as identified in the Racial Equity Action Plan	Compile and review existing data on equity and community outcomes	% of general fund allocated to equity initiatives	1%	1%
			Perform an institutional needs assessment using GARE's Equity Assessment Tool			
		Develop resources and provide trainings to educate and advance equity initiatives	Develop and host trainings for community and stakeholders as well as all staff	% of participants expressing an increase in knowledge about equity and inclusion topics	93%	In Progress
			Develop equity tools for all staff and stakeholders			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Finance	 RESOURCES	Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2023.	Conduct training in the Finance department with the goal of having at least one backup trained to co	% of essential functions with fully trained backup	40%	40%
			Develop documentation of essential job functions, tasks, and responsibilities.			
	 OPERATIONAL EXCELLENCE	Finance staff will process map all major finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2025.	Finance staff will inventory and evaluate all active financial business processes in the Workday ERP	Number of active (in use) financial Workday workflows that have been mapped and reviewed	10	10
			Finance will develop training and work plans based on the results of the mapping and analysis.			
	 EQUITY	Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% July 1, 2023, using Workday and Cobblestone to track the progress.	Create a way to use Workday and Cobblestone to track the progress	Percentage increase in invitations to WMBEs for bidding participation	10%	In Progress
			Establish data baseline on active Suppliers in Workday			
Establish data baseline on WMBEs to guide further initiatives						
Expand supplier outreach						
General Services & Fleet	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities	% of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	15.00%	18.68%
			Replace fleet vehicles with alternatively fueled vehicles			
			Right size fleet			
		Right size County's utilization of facility and space	Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries	In Progress	In Progress	In Progress
	Develop action items from the comprehensive facility plan					

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
HHS	 OPERATIONAL EXCELLENCE	Create a culture that supports staff resiliency	Expand the Organizational Care model	% of Service Areas Implementing the Organizational Care Model	In Progress	In Progress
	 EQUITY	Assess participant data for overall Health & Human Service programs to ensure access and representation for BIPOC populations	HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity-in targeted programs Implement strategies to reduce racial disparity in infant mortality and birth outcomes	% of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity	In Progress	In Progress
HHS - Economic Services	 VIBRANT ECONOMY	Increase median household income for STEP graduates	Partner with AB Tech in the STEP program	Average wage of STEP graduates entering employment	\$13.75	\$15.75
HHS - Public Health	 RESIDENT WELL-BEING	Buncombe County Health & Human Services Department and community organization collaborations will work to decrease emergency department visits due to overdose	Achieve a more comprehensive overdose response and treatment system with Safer Together Program	Number of emergency department visits due to overdose	337	376
			Achieve a more comprehensive overdose response and treatment system with Safer Together program	Number of substance abuse overdose deaths	93	In Progress
HHS - Social Work	 EDUCATED & CAPABLE COMMUNITY	Improving quality of life for older residents as reflected through AARP's Livability Index Score	Develop an Active Aging Center	Buncombe County's AARP Livability Score	54	54
			Secure location and funding for AAC			
HHS - Social Work	 RESIDENT WELL-BEING	Buncombe County Health & Human Services will reduce the number of children entering foster care related to parental substance use disorder	Provide residential substance abuse treatment	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	50	90
			START Teams			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Human Resources	 RESOURCES	Increase employee engagement for Buncombe County staff	Administer employee engagement survey to all Buncombe County staff	% of employee that report high engagement	In Progress	In Progress
			Create an employee survey to determine employee engagement level			
	 OPERATIONAL EXCELLENCE	Increase number of automated systems to support HR services	Identify and develop ways to gather and report accurate data	HR services managed through automation	8	11
			Identify current and potential automated systems used by HR			
	 EQUITY	Retain talent by ensuring opportunities and equitable practices	Evaluate salary and benefits to ensure equitable opportunity	BIPOC Turnover Percentage	15.00%	16.67%
			Provide support and training opportunities throughout the county			
			Review and conduct all HR practices using an equity lens			
		Enhance recruitment and selection processes to attract a diverse and qualified workforce	Establish baseline for the number of underrepresented group hires	% increase in # of applicants from underrepresented groups	29.0%	23.9%
Review appropriate diversity and inclusion tracking mechanisms						
ID Bureau	 RESIDENT WELL-BEING	Increase the percentage of unserved processes recalled in the warrant repository that meet the criteria to be recalled and disposed by the courts	Collaborate with the Courts and law enforcement to consider mass recall events for all unserved processes	% of processes recalled	8.5%	10.3%
			Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons			
			Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts			
	 OPERATIONAL EXCELLENCE	Ensure one master name record for each person in the Record Management System	Systematize data maintenance	% of name records with identified duplicates that have not been merged	7%	In Progress
	 EQUITY	Increase employee training opportunities on the topics of equity and inclusion	Create an Equity and Inclusion Curriculum for Department	% of full-time staff successfully completing equity and inclusion training each year	10%	In Progress
Develop Equity Training and Education Plan						

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Internal Audit	 EQUITY	Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	Collaboration with Buncombe County teams on equity	Number of equity initiatives completed	3	1
			Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion			
			Evaluate equity initiatives of the County and offer recommendations for improvements			
	 OPERATIONAL EXCELLENCE	Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls,	% Stakeholder Satisfaction with Internal Audit Communications	50%	In Progress
			Conduct audits in accordance with the initiatives as defined in Goal 1.			
			Formalize and assess how Internal Audit is meeting the expectations of stakeholders			
		Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	Address any deficiencies discovered through the self-assessment process	Rating on Self- Assessment Internal Audit Peer Review	65%	65%
			Complete the self-assessment process			
			Finalize Internal Audit governance documents, policies and procedures to ensure consistency and comp			
		Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe	Request external peer review from the Association of Local Government Auditors (ALGA)	Rating on Peer Review Report with an overall defined conformance rating of "Generally Conforms" by 2025	40%	In Progress
Respond to the ALGA external peer review team's report and distribute the findings as required						
Work collaboratively with the ALGA external peer review team while they are conducting onsite exam						
IT	 OPERATIONAL EXCELLENCE	Decrease staff phish prone percentage	Develop Cyber Security Policy	% of staff prone to phish bait	In Progress	In Progress
			Increase Cyber Security awareness by departments and leadership			
			Provide and monitor training to employees			
		Decrease Tier 0 support tickets and calls	Improve IT specific training to all new hires via the New Employee Orientation (NEO)	Number of Tier 0 Support Tickets	In Progress	In Progress
	Improve targeted IT training and knowledge base for all employees					

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Justice Services	 RESIDENT WELL-BEING	Increase community safety and accountability for those who do harm	Implement Safety and Justice Challenge Community Safety Initiative	% increase in public safety rate for Intensive Supervision caseload	85.0%	88.9%
			Create a safer community for survivors of intimate partner violence and sexual assault			
		Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	Conduct annual survey of councils and committees	Increase initiatives and activities related to engagement and outreach	In Progress	In Progress
			Conduct community outreach and engagement			
	Review accessibility for councils and committees					
	Increase alternative pathways for people to move through the justice system	Implement diversionary programs and monitor effectiveness	# of diversion opportunities / programs / investments at each point in the criminal justice system	4	4	
		Update Buncombe County's Sequential Intercept Map				
	 EDUCATED & CAPABLE COMMUNITY	Reduce youth involvement in justice system	Develop partnerships between school, justice, youth, and community partners to prevent justice involvement and support alternative pathways for justice involved youth	Number of school-based offense complaints	210	In Progress
			Review and allocate Juvenile Crime Prevention Council Community Investments			
	 EQUITY	Increase equitable access to Justice Services programs and resources	Implement Racial Equity Tool	% of diversion programs with parity in completion by race	50%	40%
Launch Language Access Initiative						
Legal	 OPERATIONAL EXCELLENCE	Expand Title VI and civil rights trainings to County employees	Coordinate efforts with County organizational development manager	# trainings	In Progress	In Progress
			Develop and tailor trainings to specific audiences as needed			
		Improve relations with internal departments through consistent contact	Develop standards and expectations regarding service delivery	% satisfaction with response rate	In Progress	In Progress
	Ensure that attorneys are trained on legal issues that are relevant to the various departments					
	Support departments with contracts					
	 RESOURCES	Increase the scope of measuring LEP compliance for external facing departments	Identify current state of external surveys	# departmental surveys that ask for LEP compliance feedback	75	In Progress
Using the results of Initiative 1 above, target areas that need improvement						

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Libraries	 EDUCATED & CAPABLE COMMUNITY	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Increase quality, availability, and use of POP services and materials.	Number of early childhood education classrooms receiving at least one POP service	124	156
			Increase equitable access to POP services and equitable representation in POP materials.			
			Increase quality, availability and use of curriculum kit/story bag collection.			
		Foster the habit of reading in the home	Create free book journals, along with distribution plan, for families.	100% of program implementation	In Progress	In Progress
			Develop 1,000 Books Before Kindergarten program.			
			Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."			
	 EQUITY	Buncombe County Special Collections (BCSC) will work together with community partners to broaden availability of access to archival materials that help researchers and community members share stories about our community's diverse past and present.	Buncombe County Special Collections will increase outreach to historically excluded communities including, Black, Latinx, LGBTQ+ and others to both raise awareness of the archive and its services. Special Collections staff will work closely with the BC CAPE team to perform outreach activities that encourage members of historically excluded communities to engage with the Buncombe County Special Collections through programming and library use.	25% of all newly accessioned materials will be directly related to diverse/historically excluded people or groups (HEG).	In Progress	In Progress
			Buncombe County Special Collections will facilitate community-led archiving programs and opportunities such as the Oral History Backpack Loan Program, "History Harvest" events, and the development of a free-to-use "Self-Preservation Station" to increase the diversity of materials in the collection.			
			Buncombe County Special Collections will regularly audit and make improvements to its collections database, ArchivEra; regularly searching for and updating for omissions, errors, and outdated/offensive language			
	Expand resident access to cultural amenities and learning opportunities through ZOOM program	After year 1 (FY21/22), review staffing capabilities and potential for growth	Number of community outreach events where Zoom passes are promoted and/or distributed	12	23	
Develop a system to make and distribute Zoom passes at offsite events						
Increase communication and awareness of Zoom program						

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Planning & Transportation	 OPERATIONAL EXCELLENCE	Provide prompt and accurate residential and commercial plan reviews	Increase level of customer satisfaction and staff productivity	% of plan reviews within 3 days of permits submittal	95%	99%
			Plan Review Training			
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	% of electronic (paperless) plan reviews	56.0%	99.9%
			Implementation of pilot program for electric vehicles (EV)	% reduction of tailpipe emissions	In Progress	In Progress
			Test Initiative for % of inspections for trade permits completed virtually	% of inspections for trade permits completed virtually	In Progress	In Progress
	 VIBRANT ECONOMY	Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process	Collaborate with local, state and federal entities, as well as community partners, to create affordable housing for BIPOC populations and eliminate barriers to fair housing	Number of units generated by the Affordable Housing Services Program and Community Oriented Development Program	280	320
			Evaluate programs/incentives that encourage AH development along transp./infrastructure corridors			
			Initiate a vigorous, citizen engaged and policy focused comprehensive planning process			
	 RESIDENT WELL-BEING	Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas	Increase ridership through community outreach campaigns and marketing	Increase Mountain Mobility ridership	130,677	103,536
			Target specific eligible participants & geographically proximate service areas for Mountain Mobility			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Public Safety Communications	 RESIDENT WELL-BEING	Reduce call answer and dispatch times	Evaluate opportunities to decrease non-emergency medical dispatches through referral or in-house solution	Time from start of call entry to dispatch point	90	121
			Sign service agreements with any serviced agency to document level of service agreement			
			Ensure existing systems are streamlined for maximum effectiveness			
			Collaborate with partners to evaluate options and feasibility of creating and staffing situational awareness group			
		Enhance staffing, well-being, and workforce development	Develop a robust recruiting process to attract, hire, and retain qualified employees	Quarterly Retention Rate	85.0%	90.2%
			Create an official training academy			
			Improve records and support capacity within the department			
			Develop and implement training plans for all staff			
			Implement strategies necessary to achieve industry accreditations			
			Implement an internal customer survey			
		Implement Quality Assurance in a sustainable way				
		Increase Funding from State and Outside Sources	Develop plans for a new primary and relocated backup center	Amount of annual State funding	\$820,111	\$660,802
			Develop plans for virtual backup			
			Increase 911 funding for large capital projects			
			Ensure all eligible expenditures are reported			
Identify new funding sources						

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Recreation Services	 RESIDENT WELL-BEING	Maintain high quality parks that are welcoming by providing amenity standards for all County-owned parks and facilities	Develop and Create. Develop amenity and beautification standards for County-owned parks and facilities	Number of parks graded through Equity Matrix.	2	2
			Track and Maintain. Create and track master asset list that includes conditions, age, and lifespan of assets.			
			Budget. Request operational and CIP funding to support replacement and renovation of park amenities and facilities.			
		Improve recreation outcomes for residents in underserved or underrepresented communities in Buncombe County through targeted programming and outreach	Develop and Invest. Develop and invest in programs and marketing to encourage BIPOC and underserved communities to recreate outside.	40% of Programming in underserved or underrepresented communities	20%	20%
			Partner. Increase community collaboration with underserved and rural communities through agreements and partnerships to expand recreational opportunities for residents.			
		Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	Cultivate, massage, and develop. Continue partnerships with funding agencies for development and construction.	# of miles of greenways	15.0	13.3
			Assess, baseline, and sustain. Continue to partner with municipalities to facilitate construction of greenways			
			Partner and construct. Continue to partner with municipalities to facilitate construction of greenways in accordance with greenway master plan.			
		Solid Waste	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase recycling in Buncombe County Local Government Programs	Collaborate recycling efforts in residential collections with Franchise Hauler	% recycling in Buncombe County
Expand Recycling Education						
Explore feasible diversion programs						
Reduce Greenhouse Gases	Evaluate the landfill gas to energy project			Reduction of CO2	68,953	68,756
	Operate and maintain a gas collection and control system for landfill					
	Reduce vehicle emissions					
 OPERATIONAL EXCELLENCE	Extend the Life of the Buncombe County Landfill		Use Posi-Shell for Daily Waste Cover	Compaction Rate	0.66	0.91
			Accelerate settlement with leachate recirculation			
			Invest in new compactor every 5 years			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Strategic Partnerships	 EDUCATED & CAPABLE COMMUNITY	Expand enrollment opportunities and participation in early childhood education	Establish performance contracts with grantees	% of incoming kindergarten students who score proficient on the kindergarten entry assessment	71%	65%
			Monitor grantee performance			
			Staff the grant review committee			
	 EQUITY	Ensure community investment grants are inclusive and equitable	Increase Equity in grantmaking	% of grant programs reviewed each cycle for opportunities to increase equity	100%	100%
			 RESOURCES	Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	Develop Countywide grants report & oversight structure	% of grant-related audit findings
	Implement Education and Compliance Measures					
	Increase Departmental coordination					
	 RESOURCES	Ensure funds provided to Buncombe County Service Foundation are invested into County services	Board Governance/By-laws compliance	Ratio of program funds received to invested	1	1
			Lead Departmental Coordination			
			Perform Financial Operations			
	 EDUCATED & CAPABLE COMMUNITY	Strengthen education partnerships to reduce college and career readiness gaps	Establish performance contracts	% of Overall Grantee performance measures met	65.00%	74.44%
			Monitor grantee performance			
			Staff the grant review committees			
	 EDUCATED & CAPABLE COMMUNITY	Strengthen education partnerships to reduce college and career readiness gaps	Develop a Bold Community Goal	High school graduation rate for Asheville City and Buncombe County schools	90%	89%
			Ensure budget Accountability			
Oversee Education Support Funding						
Oversee Education Support Funding						
 EDUCATED & CAPABLE COMMUNITY	Strengthen education partnerships to increase student performance and reduce disparities	Strengthen education partnerships to reduce college and career readiness gaps	% of Asheville City Schools & Buncombe County Schools students proficient on NC end of grade tests for 3rd grade reading and math	50.0%	51.1%	
		Ensure Budget Accountability				

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Strategy & Innovation	 OPERATIONAL EXCELLENCE	Increase the number of S&I processes that are analyzed with an equity lens.	Train all Strategy & Innovation staff in equity and inclusion.	% of major and intensive Strategy & Innovation projects (to include policies) that utilize the Equity Impact Analysis Tool as a part of the implementation process.	50%	25%
			Identify questions or tool(s) that can be used to effectively facilitate an equity analysis, and compile to create a standardized Equity Analysis tool for Strategy & Innovation.			
			Review what constitutes a full project, and update the project charter template to include Equity Impact Analysis tool			
			Apply the tool to policy review and writing work, and all full Strategy & Innovation projects. Track the usage			
		Cultivate culture of innovation and continuous improvement to enhance efficiency throughout the organization	Create a continuous improvement strategy for Buncombe County Government	% of county employees that have completed Strategy & Innovation - sponsored innovation or continuous improvement training.	30.0%	11.4%
			Develop a process improvement strategy for Buncombe County			
			Launch Mind Works innovation training program			
		Increase capacity within departments for operational performance analysis	Develop a full Strategic Planning and Data Analysis training curriculum.	% of departments with participants that successfully complete data analysis course and rate the course as satisfactory	70%	33%
			Develop tools to measure the effectiveness of training courses			
			Promote and market training programs to employees			
		Build and manage infrastructure to drive successful strategic plan implementation	Promote public transparency of the County's strategic plan and progress.	% of departments that get sufficient support from Strategy & Innovation in the strategic planning and business planning processes	In Progress	In Progress
			Increase sources of community input to drive business plan updates and decisions			
			Continually improve upon business plan framework based on input from internal stakeholders			

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Sustainability	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Increase renewable energy access and reduce community wide GHG emissions	Participate in the Blue Horizons Project Community Council	Count of solar installs and weatherizations in the community	50	28
			Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and			
		Reduce greenhouse gases for County operations through increased efficiency and on-site renewable generation	Annual evaluation and construction of on-site solar for county facilities	Percentage of the County's energy consumption provided by solar installations	1.00%	0.68%
			Explore pilot Environmental challenge program for County departments to reduce their GHG and impro			
	Work with Duke and other solar developers on the development of Utility Scale Solar					
	 EQUITY	Increase weatherization, energy efficiency, and renewable energy opportunities for low income communities	Work on contracting for weatherization and energy efficiency program (Energy Savers Network)	Count of solar installs and weatherizations for BIPOC households	20	22
Create a Low Income Solar Program in order to make renewable energy more accessible to high energy burden residents in the County						
Tax Assessment	 OPERATIONAL EXCELLENCE	Ensure that assessments are fair and equitable by increasing accuracy of data	Analyze the current audit process in both AP5 and NCPTS	Number of annual audits performed	In Progress	In Progress
			Identify any additional staffing needs to complete all audits			
			Improve the audit process to enhance efficiencies			
	 RESOURCES	Expand data transparency through creation of customer focused tools	Create assessment dashboards	Additional public facing tax exploration tools	2	2
			Identify information that is important to customers			
		Increase customer satisfaction (from x to y by 2025 - this is TBD)	Collect and analyze the survey results	% of survey responses with favorable or overall positive feedback	In Progress	In Progress
	Create a Property Assessment customer satisfaction survey					
	Implement a plan to deliver the customer surveys					
	 OPERATIONAL EXCELLENCE	Maintain the overall assessment accuracy of real property throughout the county	Improve accuracy of the sales qualification process	Ratio of appraised property value to market value	0.85	0.69
			Improve knowledge and skills of real property staff			
Increase the overall quality of assessment data to improve equity in assessments						
Work to remove any bias's in property assessments, to include supporting the County's Racial Equity Action Plan goal to sustain and expand rates of BIPOC homeownership						

Department/Cost Center	Focus Area	Goals	Initiatives	Measures	Measure Target	Measure Actual
Tax Collections	 EQUITY	Improve accessibility for taxpayers to make property tax payments	Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years	# of drop-boxes installed	2	2
			Develop and implement communication strategy to stakeholders/payers			
	 OPERATIONAL EXCELLENCE	Increase customer-centric payment points for stakeholders with focus on customer support and relationship	Develop and implement communication strategy to stakeholders/payers	# of practical County revenue streams collected by BC Tax Collections	In Progress	In Progress
			Transition cell tower and Solid Waste revenue to Tax Collections			
			Identify additional revenue streams to be processed by Tax Collections			

FY2022

Departmental Performance Measure Data



Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Agriculture & Land Services	- Evaluate our existing programs and develop a plan to increase the participation of underrepresented communities in our programming	• Develop bilingual marketing materials	▶ Number of new multilingual/inclusive programs marketing materials created	3	0
		• Develop multilingual programming			
		• Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience			
	- Preserve natural resources for future generations	• Increase our capacity to initiate conservation easements through adding a staff person	▶ Number of conservation easement projects initiated each year	15	19
		• Improve coordination with the Ag Advisory and Land Conservation Advisory Boards to conserve high priority areas			
		• Apply for grant funding for USDA and NCDAs conservation easement purchases each year			
- Reduce greenhouse gas emissions with County agricultural producers	• Assist County farmers with understanding on farm energy efficiency and renewable energy potential	▶ Number of Audits Performed by 2025	10	0	
	• Assist County farmers with planning for increased carbon sequestration through addressing management practices				
Air Quality	- Improve customer service to the community	• Implement Accela	▶ In Progress	In Progress	In Progress
		• Local source for indoor air quality issues			
		• Provide online payments and credit card payments for facilities and customers			
	- Reduce internal & community GHG emissions	• Participate in department-led Greenhouse Gas (GHG) reduction program	▶ GHG reduction for installed / implemented projects	0.25	In Progress
		• Participate in Vehicle Evaluation Team			
		• Promoting energy efficiency measures with permitted facilities.			
Budget	- Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	• Develop and lead a planning process that is in alignment with best practices.	▶ Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.	79%	75%
		• Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Commissioners, and the public.			
		• Increase organizational capacity to plan and submit capital project requests for future years that include all information that is needed for evaluation.			
	- Increase organizational capacity for excellent budget development and analysis	• Conduct budget related training based on feedback.	▶ Respondents will report that they have maintained or increased (improved) budget knowledge.	80.0%	87.8%
		• Create a budget survey and gather baseline data for organizational budget knowledge.			
		• Create and provide tools that enhance budgetary knowledge.			
	- Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	• Follow up with individual Fire Districts for additional support and guidance if requested.	▶ Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)	80%	95%
		• Create and provide tools that enable capital planning.			
		• Develop and provide training on Capital Improvement planning.			
	- Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	• Communicate findings of budgeting best practice research for leadership adoption	▶ In Progress	In Progress	In Progress
		• Conduct further research for tools and techniques to be used for implementation of the recommended			
		• Implement best practice budgeting strategy that is selected			
• Research best practice budgeting strategies.					
• Ensure budgetary decisions align with the County's strategic plan and incorporate the actions of the equity action plan					

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Clerk to the Board	<ul style="list-style-type: none"> Enhance the boards and commissions reporting to the Board of Commissioners 	<ul style="list-style-type: none"> Create schedule for boards/commissions to report to BOC Establish standard operating procedures and create tools for board and commissions to update BOC 	<ul style="list-style-type: none"> Percentage of identified boards & commissions that have reported to the Board of Commissioners 	In Progress	In Progress
	<ul style="list-style-type: none"> Increase diverse representation on Buncombe County Boards and Commissions 	<ul style="list-style-type: none"> Align Board and Commission processes with an equity-based approach 	<ul style="list-style-type: none"> Demographic make-up of Boards and Commissions aligns with county demographics – increasing under-represented groups 	In Progress	In Progress
Communications & Public Engagement	<ul style="list-style-type: none"> Amplify County departments in outreach and engagement efforts 	<ul style="list-style-type: none"> Expand Inform, Consult, Engage, and Partner (ICEP) Implement ICEP model Utilize ICEP departmental goals/initiatives 	<ul style="list-style-type: none"> Number of ICEP consultations to which the equity tool is applied 	5	In Progress
	<ul style="list-style-type: none"> CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics 	<ul style="list-style-type: none"> Develop culturally competent outreach plans to get community input on County initiatives Engage underrepresented communities through multiple mediums Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations 	<ul style="list-style-type: none"> Annual survey results 	In Progress	In Progress
	<ul style="list-style-type: none"> Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness 	<ul style="list-style-type: none"> Create new communications products and update existing ones using a focus on visual production Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and content management system 	<ul style="list-style-type: none"> Growth in website traffic, social media analytics, video views 	In Progress	In Progress
	<ul style="list-style-type: none"> Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals 	<ul style="list-style-type: none"> Create multilingual strategic communication & engagement plans that rely on measurable outcomes Develop strategic communication and engagement plans for all areas of the strategic plan that include satisfaction surveys at the conclusion 	<ul style="list-style-type: none"> Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences 	In Progress	In Progress
County Manager	<ul style="list-style-type: none"> Ensure Buncombe County's workforce is reflective of community ethnicity and gender 	<ul style="list-style-type: none"> Ensure hiring process incorporates best practices for equity and inclusion Establish policies and procedures that promote equitable and inclusive employment opportunities Review and refine retention program Finalize equity action plan for Buncombe County Improve our recruitment process 	<ul style="list-style-type: none"> Percentage of staff demographics compared to Census data 	In Progress	In Progress
	<ul style="list-style-type: none"> Ensure continuous improvement of processes and programs 	<ul style="list-style-type: none"> Support and promote an environment of continuous improvement 	<ul style="list-style-type: none"> Percentage of employees who agree or strongly agree that the County fosters a culture of innovation 	In Progress	In Progress
	<ul style="list-style-type: none"> Ensure equitable access to County services 	<ul style="list-style-type: none"> Ensure that information is available to all county residents Increase broadband access in the county Increase information available on the transparency dashboard Respond to citizens' requests accurately and within a reasonable time Expand access to behavioral health services in Buncombe County and reduce the stigma of behavioral health-related conditions in BIPOC communities 	<ul style="list-style-type: none"> Percentage of residents who agree or strongly agree that they have equitable access to County services 	In Progress	In Progress
	<ul style="list-style-type: none"> Increase public trust 	<ul style="list-style-type: none"> Empower departments to improve their relationships & engagement with the community Identify standard mean to communicate with & engage the public through project lifecycles 	<ul style="list-style-type: none"> Percentage of residents who agree or strongly agree that Buncombe County Govt. is trustworthy 	In Progress	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Economic Development	Expand Black business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	Number of new Black-owned businesses	In Progress	In Progress
		Increase awareness in the business community around small business, minority-focused business programs			
		Support inventory of minority-owned businesses			
	Increase small business and "startup" jobs	Continued support for Venture Asheville	Small Business - # of people employed	670	684
		Promote the continued development of the Mountain Community Capital Fund (MCCF)			
	Increase average wage for Buncombe County incentivized projects	Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	\$ 25.00	\$ 26.02
Revise Economic Development Policy to drive wage increases					
Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Advanced Manufacturing - # of people employed	10,826	10,159	
	Support continued build out of Biltmore Park West Infrastructure				
	Support continued build out of Enka Commerce Park Infrastructure				
Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	PO/IT - # of people employed	9,958	10,433	
	Expand Broadband throughout underserved areas of Buncombe County				
Elections	Increase departmental capacity to achieve mandated deliverables.	Continue Intra-departmental cross-training	Number of temp staff housing core functions	3	3
		Evaluate and communicate space needs			
		Justify and acquire more permanent staff rather than rely on contract labor for core functions			
	Increase high school student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	Number of students who enroll in the Student Assistance Program	20	0
		Expand our student assistant program.			
	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Percentage of voting age citizens who are registered to vote within the quartile of census tracts where registration is lowest.	84.3%	In Progress
		Increase Community Outreach Efforts			
		Strengthen Poll Worker Training to Give a Better Voter Experience			
	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Reduce critical staff overtime by 25% during election cycles	5,353	2,340
		Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support			
		Increasing number of state and national certified elections staff			
	Reorganize departmental operations to be more environmentally conscious	Consolidate operations	Decrease Sample Ballots Order	In Progress	In Progress
Minimize paper consumption					

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Emergency Services	- Create and manage ongoing work plans to ensure continuous improvement and accountability	<ul style="list-style-type: none"> • Develop & implement in-house Quality Assurance and Training Programs for EMS and 911 • Evaluate staffing needed to adequately perform duties department wide • Enhance Fire Marshal Office efficiency and capability • Identify gaps in performance and obtain resources to support continuous improvement 	▶ Percentage of each program's annual work plan completed	In Progress	In Progress
	- Creation and adherence to technology upgrade and replacement plan	<ul style="list-style-type: none"> • Create vehicle, technology, and equipment replacement plans that align with green strategic priorities (wherever possible) • Select and Implement incident management/resource tracking platform • Develop plans for primary and backup Emergency Operations Center (EOC) • Develop plans for a comprehensive EMS Facility Plan to include administrative offices 	▶ Percentage of compliance for technology and replacement plan	In Progress	In Progress
	- Enhance staffing and workplace development	<ul style="list-style-type: none"> • Enhance internal sharing of information & transparency • Improve workplace diversity, equity, and staff related issues • Managers conduct on-going performance management evaluation of all employees 	▶ Percentage of employee satisfaction score	In Progress	In Progress
	- Improve customer service	<ul style="list-style-type: none"> • Ensure all management is prepared to present to BOC as needed on relevant topics • Develop and begin customer service surveys • Implement best practice of "whole community" Emergency Management through preparedness education provided to partner agencies and the public • Improve relationships with all stakeholders to increase readiness and response capabilities 	▶ Percentage of customer service score	In Progress	In Progress
	- Increase client participation in Community Paramedics/CHANGE team program	<ul style="list-style-type: none"> • Incorporate social worker, community health worker, patient navigator, and tech in 911 Center • Overlay GIS with known hazard areas occupied by unhoused populations • Assist IT in developing in-house EMS & Community Paramedics key performance matrix dashboard • Begin community outreach 	▶ Percentage of calls diverted to CHANGE program vs. other responders	In Progress	In Progress
	- Increasing ES training opportunities for high school students	<ul style="list-style-type: none"> • Partner with AB Tech to create public safety academy that develops lifelong career opportunities for high school students 	▶ Percentage of graduation rates	In Progress	In Progress
	- Manage and monitor departmental budgets while increasing revenue.	<ul style="list-style-type: none"> • Increase 911 grant funding for large capital projects • Align Tier 2 support billing practices to meet industry standards • Maximize collections • Develop cost recovery system for state and federal usage of the training center 	▶ Percentage of revenue gained annually while staying within approved budget	4.0%	In Progress
	Finance	- Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2023.	<ul style="list-style-type: none"> • Conduct training in the Finance department with the goal of having at least one backup trained to complete 100% of essential duties of another position • Develop documentation of essential job functions, tasks, and responsibilities. 	▶ Number of essential functions with fully trained backup	20.0%
- Finance staff will process map all major finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2025.		<ul style="list-style-type: none"> • Finance staff will inventory and evaluate all active financial business processes in the Workday ERP • Finance will develop training and work plans based on the results of the mapping and analysis. 	▶ Number of active (in use) financial Workday workflows that have been mapped and reviewed	10	10
- Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% by July 1, 2023, using Workday and Cobblestone to track the progress.		<ul style="list-style-type: none"> • Create a way to use Workday and Cobblestone to track the progress • Establish data baseline on active Suppliers in Workday • Establish data baseline on Women and Minority Business Enterprises to guide further initiatives • Expand supplier outreach 	▶ Percentage increase in invitations to WMBEs for bidding participation	In Progress	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
General Services & Fleet	<ul style="list-style-type: none"> Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years 	<ul style="list-style-type: none"> Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities over the next five years to support alternative fueled vehicles 	<ul style="list-style-type: none"> Percentage of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids) 	10.0%	12.4%
		<ul style="list-style-type: none"> Replace fleet vehicles with alternatively fueled vehicles 			
		<ul style="list-style-type: none"> Right size fleet 			
	<ul style="list-style-type: none"> Right size County's utilization of facility and space 	<ul style="list-style-type: none"> Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries Develop action items from the comprehensive facility plan 	<ul style="list-style-type: none"> In Progress 	In Progress	In Progress
Health and Human Services	<ul style="list-style-type: none"> Continued focus on excellence in customer service 	<ul style="list-style-type: none"> All HHS staff to attend County HR Trainings 	<ul style="list-style-type: none"> Percentage of calls that are addressed with three business days 	In Progress	In Progress
		<ul style="list-style-type: none"> Establish Customer Response Teams for customer service concerns 	<ul style="list-style-type: none"> Percentage of calls resolved within 7 business days 	In Progress	In Progress
		<ul style="list-style-type: none"> Train all new staff on customer service at Foundations class 	<ul style="list-style-type: none"> Percentage of calls resulting in change in business process or other quality improvement efforts 	In Progress	In Progress
		<ul style="list-style-type: none"> All HSS staff to attend County HR trainings 	<ul style="list-style-type: none"> In Progress 	In Progress	In Progress
	<ul style="list-style-type: none"> Assess participant data for overall Health & Human Service programs to ensure access and representation for BIPOC populations 	<ul style="list-style-type: none"> HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity-in targeted programs Implement strategies to reduce racial disparity in infant mortality and birth outcomes 	<ul style="list-style-type: none"> Percentage of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity 	In Progress	In Progress
		<ul style="list-style-type: none"> Create a culture that supports staff resiliency 	<ul style="list-style-type: none"> Expand the Organizational Care model 	<ul style="list-style-type: none"> Percentage of Service Areas Implementing the Organizational Care Model 	In Progress
HHS - Econ. Services	<ul style="list-style-type: none"> Increase median household income for Skills Training and Employment Program (STEP) graduates 	<ul style="list-style-type: none"> Partner with AB Tech in the STEP program 	<ul style="list-style-type: none"> Average wage of STEP graduates entering employment 	\$13.75	\$15.77
HHS - Public Health	<ul style="list-style-type: none"> Buncombe County Health & Human Services Department and community organization collaborations will work to decrease emergency department visits due to overdose Buncombe County Health & Human Services and community organization collaborations will work to decrease substance abuse overdose deaths 	<ul style="list-style-type: none"> Achieve a more comprehensive overdose response and treatment system with Safer Together Program 	<ul style="list-style-type: none"> Number of emergency department visits due to overdose 	352	In Progress
		<ul style="list-style-type: none"> Achieve a more comprehensive overdose response and treatment system with Safer Together program 	<ul style="list-style-type: none"> Number of substance abuse overdose deaths 	97	In Progress
HHS - Social Work	<ul style="list-style-type: none"> Adults over the age of 60 can receive needed services from multiple community partners operating in one shared space. 	<ul style="list-style-type: none"> Develop an Active Aging Center (AAC) Secure location and funding for AAC 	<ul style="list-style-type: none"> Active Aging Center is fully operational with at least three community partners sharing space and serving older adult population. 	In Progress	In Progress
		<ul style="list-style-type: none"> Promote social and cognitive development of children entering kindergarten 	<ul style="list-style-type: none"> Improve support, training and resources geared towards maintaining and strengthening family units SWCPS & PH Division will collaborate to provide Care Mgmt for Children 0-4 Exposed to Toxic Stress 	<ul style="list-style-type: none"> Number of the abused or neglected children age 4 and under referred to Care Management At-Risk Children (CMARC) for a developmental assessment and services 	In Progress
	<ul style="list-style-type: none"> Buncombe County Healthy & Human Services will reduce the number of children entering foster care related to parental substance use disorder 	<ul style="list-style-type: none"> Provide residential substance abuse treatment Sobriety Treatment and Recovery Teams (START) 	<ul style="list-style-type: none"> Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition 	55	69

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Human Resources	• Enhance recruitment and selection processes to attract a diverse and qualified workforce	<ul style="list-style-type: none"> • Establish baseline for the number of underrepresented group hires • Review appropriate diversity and inclusion tracking mechanisms 	▶ Percentage of new hires from underrepresented groups	In Progress	In Progress
	• Increase employee engagement for Buncombe County staff	<ul style="list-style-type: none"> • Administer employee engagement survey to all Buncombe County staff • Create an employee survey to determine employee engagement level 	▶ Percentage of employee that report high engagement	In Progress	In Progress
	• Increase number of automated systems to support HR services	<ul style="list-style-type: none"> • Identify and develop ways to gather and report accurate data • Identify current and potential automated systems used by HR 	▶ Percentage of HR services managed through automation	In Progress	In Progress
	• Retain talent by ensuring opportunities and equitable practices	<ul style="list-style-type: none"> • Evaluate salary and benefits to ensure equitable opportunity • Provide support and training opportunities throughout the county • Review and conduct all HR practices using an equity lens 	▶ Percent exits by race/ethnicity do not exceed % of current staff makeup	In Progress	In Progress
ID Bureau	• Reduce the number of "unserved" processes in the warrant repository that meet the criteria to be recalled and disposed by the courts	<ul style="list-style-type: none"> • Collaborate with the Courts and law enforcement to consider mass recall events for all "unserved" processes • Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons • Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts 	▶ Percentage of processes recalled	8.5%	10.3%
	• Ensure one master name record for each person in the Record Management System	• Systematize data maintenance	▶ Percentage of name records with identified duplicates that have not been merged	8%	In Progress
	• Increase employee training opportunities on the topics of equity and inclusion	<ul style="list-style-type: none"> • Create an Equity and Inclusion Curriculum for Department • Develop Equity Training and Education Plan 	▶ Percentage of full-time staff successfully completing equity and inclusion training each year	5%	In Progress
Internal Audit	• Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	<ul style="list-style-type: none"> • Collaboration with Buncombe County teams on equity • Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion • Evaluate equity initiatives of the County and offer recommendations for improvements 	▶ Number of equity initiatives completed	In Progress	In Progress
	• Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	<ul style="list-style-type: none"> • Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls, risk management, and governance processes • Conduct audits in accordance with the initiatives as defined in Goal 1. • Formalize and assess how Internal Audit is meeting the expectations of stakeholders 	▶ Percentage of Stakeholder Satisfaction with Internal Audit Communications	In Progress	In Progress
	• Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	<ul style="list-style-type: none"> • Address any deficiencies discovered through the self-assessment process • Complete the self-assessment process • Finalize Internal Audit governance documents, policies and procedures to ensure consistency and comp 	▶ Rating on Self- Assessment Internal Audit Peer Review	In Progress	In Progress
	• Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government	<ul style="list-style-type: none"> • Request external peer review from the Association of Local Government Auditors (ALGA) • Respond to the ALGA external peer review team's report and distribute the findings as required • Work collaboratively with the ALGA external peer review team while they are conducting onsite exam 	▶ Percent composition of advisory board by race, ethnicity, gender identity & sexual orientation	In Progress	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Information Technology	- Decrease staff phish prone percentage	• Develop Cyber Security Policy	▶ Percent of staff prone to phish bait	In Progress	In Progress
		• Increase Cyber Security awareness by departments and leadership			
		• Provide and monitor training to employees			
	- Decrease Tier 0 support tickets and calls	• Improve IT specific training to all new hires via the New Employee Orientation (NEO)	▶ Number of Tier 0 Support Tickets	In Progress	In Progress
• Improve targeted IT training and knowledge base for all employees					
Justice Services	- Increase community safety and accountability for those who do harm	• Implement Safety and Justice Challenge Community Safety Initiative	▶ Percent increase in public safety rate for Intensive Supervision caseload	84.0%	85.9%
		• Create a safer community for survivors of intimate partner violence and sexual assault			
	- Reduce youth involvement in justice system	• Develop partnerships between school, justice, youth, and community partners to prevent justice involvement and support alternative pathways for justice involved youth	▶ Percent reduction in school based offense complaints for all of public BC school districts	-5%	58.9%
		• Review and allocate Juvenile Crime Prevention Council Community Investments			
	- Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	• Conduct annual survey of councils and committees	▶ Increase initiatives and activities related to engagement and outreach	In Progress	In Progress
		• Conduct community outreach and engagement			
		• Review accessibility for councils and committees			
	- Increase alternative pathways for people to move through the justice system	• Implement diversionary programs and monitor effectiveness	▶ Number of diversion opportunities / programs / investments at each point in the criminal justice system	3	3
		• Update Buncombe County's Sequential Intercept Map			
	- Increase equitable access to Justice Services programs and resources	• Implement Racial Equity Tool	▶ Percentage of diversion programs with parity in completion by race	33%	In Progress
• Launch Language Access Initiative					
Legal	- Expand Title VI and civil rights trainings to County employees	• Coordinate efforts with County organizational development manager	▶ Number of trainings	In Progress	In Progress
		• Develop and tailor trainings to specific audiences as needed			
	- Improve relations with internal departments through consistent contact	• Develop standards and expectations regarding service delivery	▶ Percentage satisfaction with response rate	In Progress	In Progress
		• Ensure that attorneys are trained on legal issues that are relevant to the various departments of the County and/or related agencies such as the Sheriff's Office or Register of Deeds and encourage attorneys to share what they learn in such trainings with the departments they serve.			
		• Support departments with contracts			
	- Increase frequency of safety related trainings for County departments	• Develop class content and curriculum	▶ Number of staff trainings	In Progress	In Progress
		• Develop safety related training materials			
		• Schedule trainings			
- Increase the scope of measuring Limited English Proficient (LEP) compliance for external facing departments	• Identify current state of external surveys	▶ Number of departmental surveys that ask for LEP compliance feedback	75	In Progress	
	• Using the results of Initiative 1 above, target areas that need improvement and improve the same				

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Libraries	- Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	• Enhance volunteer recruitment and management.	▶ Number of early childhood education classrooms receiving at least one POP service	108	122
		• Increase circulation of classroom book crates: system of delivery to more classrooms in current and future circumstances; audit contents for developmental appropriateness through an equity lens; make crates equitable through access and distribution.			
		• Increase quality, availability and use of curriculum kit/story bag collection.			
	- Buncombe County Special Collections will transform county archives - Special Collections at Pack Memorial Library - to be more inclusive and welcoming with a focus on local Black history	• Buncombe County Special Collections will host a series of free community programs known as "History Harvests" to collect digital scans of historical family photos and documents and promote community awareness and understanding of Special Collections services	▶ Increase in African-American archival materials by 2025	20%	In Progress
		• Buncombe County Special Collections will regularly audit its collections database, Archive Era, for omissions and errors in cataloging of materials, especially those related to historically underrepresented communities			
• Special Collections staff will work closely with the CAPE team to perform outreach activities in Buncombe County's historically Black communities and organizations resulting in broader community awareness and buy-in of local history preservation initiatives					
- Expand resident access to cultural amenities and learning opportunities through ZOOM program	• After year 1 (FY21/22), review staffing capabilities and potential for growth	▶ Number of community outreach events where Zoom passes are promoted and/or distributed	In Progress	In Progress	
	• Develop a system to make and distribute Zoom passes at offsite events				
	• Increase communication and awareness of Zoom program				
- Foster the habit of reading in the home	• Create free book journals, along with distribution plan, for families.	▶ 100% of program implementation	In Progress	In Progress	
	• Develop 1,000 Books Before Kindergarten program.				
	• Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."				
Permitting & Inspections	- Increase the number of electronic plan reviews	• Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	▶ Percent of electronic (paperless) plan reviews	34.0%	97.2%
	- Provide prompt and accurate residential and commercial plan reviews.	• Increase level of customer satisfaction and staff productivity • Plan Review Training	▶ Percent of plan reviews within 3 days of permits submittal	90%	In Progress
	- Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	• Implementation of pilot program for electric vehicles (EV)	▶ Percent of reduction of tailpipe emissions	In Progress	In Progress
	- Increase the amount of trade inspections completed through Live Remote Inspection	• Test Initiative for % of inspections for trade permits completed virtually	▶ Percent of inspections for trade permits completed virtually	In Progress	In Progress
Planning & Transportation	- Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process.	• Collaborate with local, state and federal entities, as well as community partners, to create affordable housing for BIPOC populations and eliminate barriers to fair housing • Evaluate programs/incentives that encourage AH development along transp./infrastructure corridors • Initiate a vigorous, citizen engaged and policy focused comprehensive planning process	▶ Number of households impacted by the Affordable Housing Services Program and Community Oriented Development Program	889	704
	- Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas.	• Increase ridership through community outreach campaigns and marketing • Target specific eligible participants & geographically proximate service areas for Mountain Mobility	▶ Increase Mountain Mobility ridership	130,677	In Progress

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Recreation Services	- Improve health and recreation outcomes for the communities most impacted by racial disparities	• Consider cultural differences in how people use open and public space when evaluating amenities	▶ Number of collaborative events held with BIPOC supporting community nonprofits	In Progress	In Progress
		• Realign programs and marketing to encourage BIPOC communities to recreate outside	▶ Percent of composition of advisory board by race, ethnicity, gender identity, and sexual orientation	In Progress	In Progress
		• Strive to partner with local outdoor partners on the expansion and diversification of the industry	▶ Number of permanent interpretive elements that highlight BIPOC community relationships with parks spaces	In Progress	In Progress
	- Increase access to ADA compliant and fully-accessible attractions (playground, fitness equipment, boat dock, etc.) at each County-owned park.	• Develop comprehensive funding plan for community dissemination	▶ Number of increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each County-owned park	6	In Progress
		• Research ADA Equipment that best suits each parks specific location			
		• Purchase and install equipment at parks by 2024.			
	- Increase access to ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	• Purchase and install equipment at parks by 2024 (full service parks)	▶ Number of increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	6	In Progress
		• Research ADA Equipment that best suits each parks specific location (full service parks)			
		• Develop comprehensive funding plan for community dissemination (full service parks))			
	- Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents. (20% of County residents within a 10 minute walk by 2025)	• Conduct specific community campaign to target areas where recreation spaces may be needed	▶ Percent of County residents within a 10 minute walk of full-service, age and ability inclusive recreation spaces to county residents.	8%	In Progress
		• Establish Baseline - calculate the # of County residents within a 10 minute walk			
		• Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces			
	- Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents. (75% of County residents within a 10 minute drive by 2025)	• Conduct specific community campaign to target areas where recreation spaces may be needed	▶ Percent of County residents within a 10 minute drive of full-service, age and ability inclusive recreation spaces to county residents.	68%	In Progress
		• Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces			
• Establish Baseline - Calculate the # of County residents within a 10 minute drive					
- Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	• Continue partnerships with funding agencies for development and construction	▶ Number of miles of greenways	15	In Progress	
	• Continue partnerships with municipalities in the county for access to properties				
	• Continue to partner with municipalities to facilitate construction of greenways				
- In conjunction with the Parks Rx program, decrease the rate of obesity for the total population in Buncombe County. (2.5% for the total population by 2025)	• Develop program using tested models in conjunction with Public Health	▶ Percentage decrease in obesity - total population	In Progress	In Progress	
	• Facilitate recreation events each year for the public specific to the Rx program				
	• Provide a way for citizens to track and log activities prescribed through the Park Rx Program				
- In conjunction with the Parks Rx program, decrease the rate of obesity for those under the age of 18 in Buncombe County. (5% for those under 18 by 2025)	• Develop program using tested models in conjunction with Public Health	▶ Percentage decrease in obesity - under 18	In Progress	In Progress	
	• Facilitate recreation events each year for the public specific to the Rx program				
	• Provide a way for citizens to track and log activities prescribed through the Park Rx Program				

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Solid Waste	• Increase recycling in Buncombe County Local Government Programs	• Collaborate recycling efforts in residential collections with Franchise Hauler	▶ Percent of recycling in Buncombe County	8.5%	7.5%
		• Expand Recycling Education			
		• Explore feasible diversion programs			
	• Reduce Greenhouse Gases	• Evaluate the landfill gas to energy project	▶ Reduction of metric tons of CO2	69,438	In Progress
		• Operate and maintain a gas collection and control system for landfill			
		• Reduce vehicle emissions			
	• Extend the Life of the Buncombe County Landfill	• Use Posi-Shell for Daily Waste Cover	▶ Compaction Rate	In Progress	In Progress
		• Accelerate settlement with leachate recirculation			
		• Invest in new compactor every 5 years			
Strategic Partnerships	• Expand enrollment opportunities and participation in early childhood education	• Establish performance contracts with grantees	▶ Percent of incoming kindergarten students who score proficient on the developmental screening tool	69%	In Progress
		• Monitor grantee performance			
		• Staff the grant review committee			
	• Ensure community investment grants are inclusive and equitable	• Increase Equity in grantmaking	▶ Percent of grant programs reviewed each cycle for opportunities to increase equity	100%	100%
	• Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	• Develop Countywide grants report & oversight structure	▶ Percent of grant-related audit findings	0%	In Progress
		• Implement Education and Compliance Measures			
		• Increase Departmental coordination			
	• Ensure diversity of grant committees reflects or exceeds representation of racial/ethnic community demographics	• Establish baseline of demographics	▶ Percent of committee members who are minorities (applies to Early Childhood, Isaac Coleman, Strategic Partnerships, Tipping Point)	In Progress	In Progress
		• Increase diversity of grant committees			
	• Ensure funds provided to Buncombe County Service Foundation are invested into County services	• Board Governance/By-laws compliance	▶ Ratio of program funds received to invested	1	In Progress
		• Lead Departmental Coordination			
		• Perform Financial Operations			
	• Ensure performance of grantees meets contract criteria	• Establish performance contracts	▶ Percent of Overall Grantee performance measures met	60.0%	69.9%
		• Monitor grantee performance			
		• Staff the grant review committees			
• Strengthen education partnerships to reduce college and career readiness gaps	• Develop a Bold Community Goal	▶ Asheville City Schools & Buncombe County Schools students that score 17 or higher on the ACT	62%	In Progress	
	• Ensure Budget Accountability				
	• Oversee Education Support Funding				
• Strengthen education partnerships to increase student performance and reduce disparities	• Strengthen education partnerships to reduce college and career readiness gaps	▶ Percent of Asheville City Schools & Buncombe County Schools students proficient on NC end of grade tests for 3rd grade reading and math	In Progress	In Progress	
	• Ensure Budget Accountability				
	• Oversee Education Support Funding				

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Strategy & Innovation	• Increase the number of S&I processes that are analyzed with an equity lens.	• Train all Strategy & Innovation staff in equity and inclusion.	▶ Percent of major and intensive Strategy & Innovation projects (to include policies) that utilize the Equity Impact Analysis Tool as a part of the implementation process.	50%	42%
		• Identify questions or tool(s) that can be used to effectively facilitate an equity analysis, and compile to create a standardized Equity Analysis tool for Strategy & Innovation.			
		• Review what constitutes a full project, and update the project charter template to include Equity Impact Analysis tool			
		• Apply the tool to policy review and writing work, and all full Strategy & Innovation projects. Track the usage.			
	• Cultivate culture of innovation and continuous improvement to enhance efficiency throughout the organization	• Create a continuous improvement strategy for Buncombe County Government	▶ Percent of county employees that have completed Strategy & Innovation - sponsored innovation or continuous improvement training.	15.0%	10.7%
		• Develop a process improvement strategy for Buncombe County			
		• Launch Mind Works innovation training program			
	• Increase capacity within departments for operational performance analysis	• Develop a full Strategic Planning and Data Analysis training curriculum.	▶ Percent of departments with participants that successfully complete data analysis course and rate the course as satisfactory	50%	In Progress
		• Develop tools to measure the effectiveness of training courses			
		• Promote and market training programs to employees			
	• Build and manage infrastructure to drive successful strategic plan implementation	• Promote public transparency of the County's strategic plan and progress.	▶ Percent of departments that get sufficient support from Strategy & Innovation in the strategic planning and business planning processes	In Progress	In Progress
		• Increase sources of community input to drive business plan updates and decisions			
• Continually improve upon business plan framework based on input from internal stakeholders					
Sustainability	• Increase renewable energy access and reduce community wide GHG emissions	• Participate in the Blue Horizons Project Community Council	▶ Count of solar installs and weatherizations in the community	25	47
		• Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and provide detailed analysis for agencies			
	• Reduce greenhouse gases for County operations through increased efficiency and on-site renewable generation	• Annual evaluation and construction of on-site solar for county facilities	▶ Amount of renewable energy created by County's solar installations	In Progress	In Progress
		• Explore pilot Environmental challenge program for County departments to reduce their GHG and improve efficiency • Work with Duke and other solar developers on the development of Utility Scale Solar within the County			
Tax Assessment	• Ensure that assessments are fair and equitable by increasing accuracy of data	• Analyze the current audit process in both AP5 and NCPTS	▶ Number of annual audits performed	In Progress	In Progress
		• Identify any additional staffing needs to complete all audits			
		• Improve the audit process to enhance efficiencies			
	• Expand data transparency through creation of customer focused tools	• Create assessment dashboards	▶ Additional public facing tax exploration tools	2	1
		• Identify information that is important to customers			
	• Increase customer satisfaction (from x to y by 2025 - this is TBD)	• Collect and analyze the survey results	▶ Percent of survey responses with favorable or overall positive feedback	In Progress	In Progress
		• Create a Property Assessment customer satisfaction survey • Implement a plan to deliver the customer surveys			
	• Maintain the overall assessment accuracy of real property throughout the county	• Improve accuracy of the sales qualification process	▶ Ratio of appraised property value to market value	In Progress	0.71
• Improve knowledge and skills of real property staff					
• Increase the overall quality of assessment data to improve equity in assessments • Work to remove any bias's in property assessments, to include supporting the County's Racial Equity Action Plan goal to sustain and expand rates of BIPOC homeownership					

Department/ Cost Center	Goals --->	Initiatives --->	Performance Measures	Target	Actual
Tax Collections	<ul style="list-style-type: none"> Improve accessibility for taxpayers to make property tax payments 	<ul style="list-style-type: none"> Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years Develop and implement communication strategy to stakeholders/payers 	<ul style="list-style-type: none"> Number of drop-boxes installed 	In Progress	In Progress
	<ul style="list-style-type: none"> Increase customer-centric payment points for stakeholders with focus on customer support and relationship 	<ul style="list-style-type: none"> Develop and implement communication strategy to stakeholders/payers 	<ul style="list-style-type: none"> Number of practical County revenue streams collected by BC Tax Collections 	2	1
		<ul style="list-style-type: none"> Transition cell tower and Solid Waste revenue to Tax Collections 			
		<ul style="list-style-type: none"> Identify additional revenue streams to be processed by Tax Collections 			

FY2021

Departmental Performance Measure Data



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual	
Agriculture & Land Services	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Evaluate our existing programs and develop a plan to increase participation of underrepresented communities in our programming	Develop bilingual marketing materials	Number of new multilingual/inclusive programs and marketing materials created			In Progress	In Progress	
				Develop multilingual programming						
				Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience						
		 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve farmland and environmentally sensitive tracts of land	Preserve natural resources for future generations	Close 10 donation easements by 2025	Percent of high priority acreage preserved		5.00%	In Progress	
				Improve coord. with the Ag Advisory and Land Conserv. Advisory Brds. to conserve high priority areas						
				Increase the number of farms that have conservation easements						
				Receive grant funding for 3 USDA and 4 NCDA conserv. easement purchases/year						
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Quantify and reduce greenhouse gas emissions internally and with County agricultural producers	Assist County farmers with understanding on farm energy efficiency and renewable energy potential	Quantify carbon sequestration potential in our County through agricultural Best Management Practices implementation		5.00%	In Progress		
				Assist County farmers with understanding their potential for carbon sequestration						
				Decrease our department's carbon emissions						
Air Quality	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Improve customer service to the community	Implement Accela				In Progress	In Progress	
				Local source for indoor air quality issues						
				Provide online payments and credit card payments for facilities and customers						
		 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reduce internal & communitywide GHG emissions	Participate in department-led GHG reduction program	GHG reduction for installed / implemented projects		In Progress	In Progress	
					Participate in Vehicle Evaluation Team					
					Promoting energy efficiency measures with permitted facilities.					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Budget	 RESOURCES	Optimize funding and partnerships	Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	Develop and lead a planning process that is in alignment with best practices.	Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.		GFOA rating	71.00%	71.00%
				Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Co					
				Increase organizational capacity to plan and submit capital project requests for future years that					
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Increase organizational capacity for excellent budget development and analysis	Conduct budget related training based on feedback.	Respondents will report that they have maintained or increased (improved) budget knowledge.		Manual calculation from survey results	75.00%	97.00%
				Create a budget survey and gather baseline data for organizational budget knowledge.					
				Create and provide tools that enhance budgetary knowledge.					
	 RESOURCES	Optimize funding and partnerships	Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	Follow up with individual Fire Districts for additional support and guidance if requested.	Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)		Manual evaluation and tracking	53.00%	53.00%
				Create and provide tools that enable capital planning.					
				Develop and provide training on Capital Improvement planning.					
	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	Communicate findings of budgeting best practice research for leadership adoption	Percentage complete by June 30, 2022 and June 30, 2023		Manual evaluation and tracking	In Progress	In Progress
				Conduct further research for tools and techniques to be used for implementation of the recommended					
				Implement best practice budgeting strategy that is selected					
Research best practice budgeting strategies									

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Clerk to the Board	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Enhance the boards and commissions reporting to the Board of Commissioners	Create schedule for boards/commissions to report to BOC	Percentage of identified boards & commissions that have reported to the Board of Commissioners			In Progress	In Progress
				Establish standard operating procedures and create tools for board and commissions to update BOC					
Communications & Public Engagement	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Amplify County departments in outreach and engagement efforts	Expand ICEP	Number of ICEP consultations and plans annually		Ticketing systems and monthly community engagement market reports	In Progress	In Progress
				Implement Inform, Consult, Engage, and Partner (ICEP) model					
				Utilize ICEP departmental goals/initiatives					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics	Develop an outreach plan that is culturally competent				In Progress	In Progress
				Engage underrepresented communities through multiple mediums					
				Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations					
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness	Create new communications products and update existing ones using a focus on visual production	Growth in website traffic, social media analytics, video views		Annual digital reach report utilizing built-in analytics	In Progress	In Progress
				Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and					
 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals	Create multilingual strategic communication & engagement plans that rely on measurable outcomes	Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences			In Progress	In Progress	
			Develop strategic communication and engagement plans for all areas of the strategic plan that includ						

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
County Manager	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Ensure Buncombe County's workforce is reflective of community ethnicity and gender	Ensure hiring process incorporates best practices for equity and inclusion	Percentage of staff demographics compared to Census data		Workday and census data	In Progress	In Progress
				Establish policies and procedures that promote equitable and inclusive employment opportunities					
				Finalize equity action plan for Buncombe County					
				Improve our recruitment process					
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Ensure continuous improvement of processes and programs	Support and promote an environment of continuous improvement	Percentage employees who agree or strongly agree that the County fosters a culture of innovation		Innovations lab, community survey, employee survey	In Progress	In Progress
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Ensure equitable access to County services	Ensure that information is available to all county citizens	Percentage of residents who agree or strongly agree that they have equitable access to County services		Community Survey	In Progress	In Progress
				Increase broadband access in the county					
				Increase information available on the transparency dashboard					
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase public trust	Empower departments to improve their relationships & engagement with the community	Percentage of residents who agree or strongly agree that Buncombe County Govt. is trustworthy		Community Survey	In Progress	In Progress
				Identify standard mean to communicate with & engage the public through project lifecycles					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual	
Economic Development	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Increase minority business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	TBD: See Racial Equity Action Plan		TBD: See Racial Equity Action Plan	TBD: See Racial Equity Action Plan	In Progress	
				Increase awareness in the business community around small business, minority-focused business programs						
				Support inventory of minority-owned businesses						
		 VIBRANT ECONOMY	Increase total employment in regions targeted industries	Increase small business and "startup" jobs	Continued support for Venture Asheville	Small Business - net % increase	Increased small business and startup jobs provide opportunities for residents to become entrepreneurs and represent the foundation of the local economy	Number of people employed in small biz & start-up jobs Total employment in BC	654	654
	Promote the continued development of the Mountain Community Capital Fund (MCCF)									
	Increase median household income to NC benchmark		Increase average wage for Buncombe County incentivized projects	Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	Buncombe County average wages lag behind the state while cost of living continues to increase. Buncombe County can incentivize higher wages through usage of the Economic Development policy.	Avg. wage rate for incentivized projects	\$ 25.00	\$ 32.27	
				Revise Economic Development Policy to drive wage increases						
	Increase total employment in regions targeted industries	Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Advanced Manufacturing - net percentage increase	Increased Advanced Manufacturing jobs will support diversification of the workforce and provide economic growth ladders for residents that do not require post-secondary education.	Number of people employed in advanced manufacturing jobs	10,071	9,985		
Increase total employment in regions targeted industries	Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	PO/IT - net percentage increase	Increased Professional Office and Information Technology jobs will diversify the local economy which is primarily Medical, Hospitality and Manufacturing related. These jobs require different skillsets, level of education, and provide additional opportunities for residents.	Number of people employed in Prof. Office & IT jobs	9,478	9,474			
		Expand Broadband throughout underserved areas of Buncombe County								

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Elections	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Increase departmental capacity to achieve mandated deliverables	Continue Intra-departmental cross-training	Number of temp staff housing core functions	Increase staff effectiveness and avoid accuracy issues while preventing employee burnout/loss	County data and staffing agency data	In Progress	In Progress
				Evaluate and communicate space needs					
				Justify and acquire more permanent staff rather than rely on contract labor for core functions					
	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Increase High School student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	Number of students who enroll in the Student Assistant Program		Manual Tracking	In Progress	In Progress
				Expand our student assistant program					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Track voter turnout of each election and compare to last comparable election		Open Data Explorer and voter turnout history records	In Progress	In Progress
				Increase Community Outreach Efforts					
				Strengthen Poll Worker Training to Give a Better Voter Experience					
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Number of staff state certified			In Progress	In Progress
				Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support					
				Increasing number of state and national certified elections staff					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reorganize departmental operations to be more environmentally conscious	Consolidate operations	Decrease Sample Ballots Order			In Progress	In Progress
Minimize paper consumption									

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Emergency Services	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Create and manage ongoing work plans to ensure continuous improvement and accountability	Develop & implement in-house Quality Assurance and Training Programs for EMS and 911	Percentage of each programs annual work plan completed			In Progress	In Progress
				Evaluate staffing needed to adequately perform duties department wide					
				FM –Enhance Fire Marshal Office efficiency & capability					
				Identify gaps in performance and obtain resources to support continuous improvement					
		Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Creation and adherence to technology upgrade and replacement plan	Create vehicle, technology, and equipment replacement plans that align with green strategic priorities (wherever possible)	Percentage of compliance for technology and replacement plan			In Progress	In Progress
				EM - Select and Implement incident management/resource tracking platform					
				EM - Develop plans for primary and backup EOC					
				EMS - Develop plans for a comprehensive EMS Facility Plan to include administrative offices					
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Enhance staffing and workplace development	Enhance internal sharing of information & transparency	Percentage of employee satisfaction score		Employee Surveys	In Progress	In Progress
				Improve workplace diversity, equity, and staff related issues					
		Increase public engagement opportunities for input on County programs, projects, and initiatives	Improve customer service	Ensure all management is prepared to present to BOC as needed on relevant topics	Percentage of customer service score		Customer Service Survey	In Progress	In Progress
				Develop and begin customer service surveys					
 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Increase client participation in Community Paramedics/CHANGE team program	911 - Incorporate social worker, community health worker, patient navigator, and tech in 911 Center	Percentage of calls diverted to CHANGE program vs. other responders			In Progress	In Progress	
			EM - Overlay GIS with known hazard areas occupied by unhoused populations						
			EMS - Assist IT in developing in-house EMS & Community Paramedics key performance matrix dashboard						
			EMS - Begin community outreach						

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual	
Emergency Services Cont.	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Increasing ES training opportunities for high school students	Partner with AB Tech to create public safety academy that develops lifelong career opportunities for	Percentage of high school students enrollment rates from training program into Public Safety Academy			In Progress	In Progress	
	 RESOURCES	Optimize funding and partnerships	Manage and monitor departmental budgets while increasing revenue	911 - Increase 911 grant funding for large capital projects	Percentage of revenue gained annually while staying within approved budget			2.00%	In Progress	
				EM - Align Tier 2 support billing practices to meet industry standards						
				EMS – Maximize collections						
PSTF - Develop cost recovery system for state and federal usage of the training center										
Finance	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2022.	Conduct training in the Finance department with the goal of having at least one backup trained to complete 100% of the essential duties of another person	Percentage of finance staff with at least one fully trained back-up staff member		Manual Tracking	In Progress	In Progress	
				Develop documentation of essential job functions, tasks, and responsibilities.						
	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Finance staff will process map 100% of the finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2024.	Finance staff will inventory and evaluate all active financial business processes in the Workday ERP	Percentage of active (in use) finance workflows in Workday that are process mapped			Manual Tracking	In Progress	In Progress
				Finance will develop training and work plans based on the results of the mapping and analysis.						
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% within each of the top 10 commodity codes by July 1, 2023, using Workday and Cobblestone to track the progress.	Create a way to use Workday and Cobblestone to track the progress	Average percentage increase in number of WMBEs invited to participate in bidding/RFP process across top 10 commodity codes			Manual Tracking	In Progress	In Progress
				Establish data baseline on active Suppliers in Workday						
Establish data baseline on WMBEs to guide further initiatives										
				Expand supplier outreach						

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
General Services & Fleet	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities over the next five years to support alternative fueled vehicles Replace fleet vehicles with alternatively fueled vehicles Right size fleet	Percentage of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	In an effort to be more environmentally conscience and reduce the County's carbon emissions, when appropriate, existing fleet vehicles will be replaced with alternative fuel vehicles. The goal is to have 25% of the total vehicle fleet comprised of alternative fuel vehicles by 2025.	Number of AFV in fleet divided by number of total fleet vehicles	5.00%	7.49%
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Right size County's utilization of facility and space	Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries Develop action items from the comprehensive facility plan			Manual Tracking	In Progress	In Progress
Health and Human Services	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Continued focus on excellence in customer service	All HHS staff to attend County HR's "Culture of Service" training	Percentage of calls that are addressed with three business days			In Progress	In Progress
				Establish Customer Response Teams for customer service concerns	Percentage of calls resolved within 7 business days			In Progress	In Progress
				Train all new staff on customer service at Foundations class	Percentage of calls resulting in change in business process or other quality improvement efforts			In Progress	In Progress
	 EQUITY	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Proactively managing an infrastructure that contributes to best-in-class performance	Expand the Organizational Care model	Percentage of service areas implementing the model		Manual Count	In Progress	In Progress
	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity - in targeted programs.	HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity - in targeted programs	Percentage of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity		Manual Count	In Progress	In Progress	
HHS - Econ. Services	 VIBRANT ECONOMY	Increase median household income to NC benchmark	Increase household income for STEP graduates	Partner with AB Tech in the STEP program	Average wage of STEP graduates entering employment	The Skills, Training, and Education Program (STEP) is a collaboration between Buncombe County and A-B Tech that connects food and nutrition services recipients the opportunity to take continuing education courses at AB tech at no cost. Tuition, fees, books, supplies, and testing are all covered by the program. Job search assistance is provided by the STEP Career Resource Center. The goal is to increase the average wage of STEP graduates entering employment.	Average wage rate for STEP graduates entering employment	\$13.75	In Progress

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
HHS - Public Health	 RESIDENT WELL-BEING	Eliminate deaths as a result of substance abuse	BCHHS and community organizations collaboration to decrease emergency department visits due to opioid overdose	Achieve a more comprehensive overdose response and treatment system with Safer Together Program	Percentage of emergency department visits due to opioid overdose	HHS will work to reduce the burden of death & overdose in the community by providing prevention, harm reduction, wrap around (i.e. peer support), etc. through agency & partner initiatives.	The number of emergency department visits due to opioid overdose	<281	257
		Eliminate deaths as a result of substance abuse	BCHHS and community organizations collaboration to decrease substance abuse overdose deaths	Achieve a more comprehensive overdose response and treatment system with Safer Together program	Number of unintentional substance abuse overdose deaths	HHS will work to reduce the burden of death & overdose in the community by providing prevention, harm reduction, wrap around (i.e. peer support), etc. through agency & partner initiatives.	The number of unintentional substance abuse overdose deaths	<307	315
HHS - Social Work	 EDUCATED & CAPABLE COMMUNITY	Protect older residents' ability to age in place	Adults over the age of 60 can receive needed services from multiple community partners operating in one shared space.	Establish ownership and Management of Active Aging Center building by Dec 2021	Active Aging Center is fully operational with at least three community partners sharing space and serving older adult population.	Progress reports by Steering Committee	In Progress	In Progress	
				Feasibility Study for an Active Aging Center to be completed by January 2021					
	HHS Staff will serve on steering committee for countywide Active Aging Center project								
	Secure location and funding for Active Aging Center								
Increase kindergarten readiness	Promote social and cognitive development of children entering kindergarten	Co-located/ Embedded Care Coordinator with Family In-Home	Of the abused or neglected children age 4 and under referred to CC4C for a developmental assessment and services, what percentage engage in services with CC4C	Manual Tracking	In Progress	In Progress			
		SWCPS & PH Division will collaborate to provide Care Mgmt for Children 0-4 Exposed to toxic stress							
 RESIDENT WELL-BEING	Eliminate deaths as a result of substance abuse	BCHHS will reduce the number of children entering foster care related to parental substance use disorder	Provide residential substance abuse treatment	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	Number of petitions of children entering custody due to parental substance abuse	60	In Progress		
			START Teams						

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Human Resources	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Enhance recruitment and selection processes to attract a diverse and qualified workforce	Establish baseline for the number of underrepresented group hires Review appropriate diversity and inclusion tracking mechanisms	Percentage of new hires from underrepresented groups		Workday	In Progress	In Progress
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Increase employee engagement for Buncombe County staff	Administer employee engagement survey to all Buncombe County staff Create an employee survey to determine employee engagement level	Percentage of employees that report high engagement		Employee Engagement Survey	In Progress	In Progress
	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Increase number of automated systems to support HR services	Identify and develop ways to gather and report accurate data Identify current and potential automated systems used by HR	Percentage of HR services managed through automation			In Progress	In Progress
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Retain talent by ensuring opportunities and equitable practices	Evaluate salary & benefits to ensure equitable opportunity Provide support and training opportunities throughout the County Review and conduct all HR practices using an equity lens	Percentage of retention		Workday	In Progress	In Progress
ID Bureau	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Reduce the number of unserved processes in the warrant repository that meet the criteria to be recalled and disposed by the courts	Collaborate with the Courts and law enforcement to consider mass recall events Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts	Percentage of processes recalled	A criminal process can be issued by a judicial official but may remain unserved if a defendant/respondent cannot be found or is unavailable for service due to myriad factors (illness, incarceration, location, or even death). If and when that person is located or arrested on another matter, unserved processes may be served on the individual. Unserved/Active processes can be recalled by judicial officials, if they meet certain criteria; thereby reducing the number of charges for which a person is held in custody. This may have influence on bond decisions as well as case processing and disposition, all of which can impact a person's length of stay in detention.	Number of recalled processes divided by the total number of processes disposed of	8.50%	In Progress
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Ensure one master name record for each person in the Record Management System	Systematize data maintenance	Percentage of name records with identified duplicates that have not been merged		Records Management System	In Progress	In Progress
	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Increase employee training opportunities on the topics of equity and inclusion	Create an Equity and Inclusion Curriculum for Department Develop Equity Training and Education Plan	Percentage of full-time staff successfully completing equity and inclusion training each year			In Progress	In Progress

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Internal Audit	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	Collaboration with Buncombe County teams on equity	Number of equity initiatives completed		Manual Tracking	In Progress	In Progress
				Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion					
				Evaluate equity initiatives of the County and offer recommendations for improvements					
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls, risk management, and governance processes	Percentage of stakeholder satisfaction with Internal Audit communications			In Progress	In Progress
				Conduct audits in accordance with the initiatives as defined in Goal 1.					
				Formalize and assess how Internal Audit is meeting the expectations of stakeholders					
		Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	Address any deficiencies discovered through the self-assessment process	Rating on Self- Assessment Internal Audit Peer Review			In Progress	In Progress
				Complete the self-assessment process					
				Finalize Internal Audit governance documents, policies and procedures to ensure consistency and compliance with Government Auditing Standards					
	Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government	Request external peer review from the Association of Local Government Auditors (ALGA)	Rating on peer review report			In Progress	In Progress	
Respond to the ALGA external peer review team's report and distribute the findings as required									
Work collaboratively with the ALGA external peer review team while they are conducting onsite examination									

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
IT	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Decrease staff phish prone percentage	Develop Cyber Security Policy	Percentage of staff prone to phish bait		Ironscapes System	In Progress	In Progress
				Increase Cyber Security awareness by departments and leadership					
				Provide and monitor training to employees					
		Cultivate a business culture focused on continuous improvement	Decrease Tier 0 support tickets and calls	Improve IT specific training to all new hires via the New Employee Orientation (NEO)	Percentage decrease in Tier 0 support tickets	Cherwell System	In Progress	In Progress	
				Improve targeted IT training and knowledge base for all employees					
Justice Services	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Reduce incidents of community violence	Create Community Awareness Community Safety Story Map	Percentage reduction in the violent crime rate	Community violence has been defined as deliberate acts intended to cause physical harm against a person or persons in a community. The victims of this violence are numerous and also include those less obvious like bystanders, people are familiar with victims, and people who are living with the anxiety of a potential for violence.	Rate of violent crimes per 100K	In Progress	In Progress
				Implement Safety and Justice Challenge Community Safety Initiative					
				Safety and Justice Challenge Community Safety Strategic Plan					
	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Reduce youth involvement in justice system through partnerships with the community, schools and justice system	Develop School to Justice Partnership	Percentage reduction in school based justice referrals for all of public BC school districts	Involvement in the justice system has lifelong consequences, including an increased likelihood of future system involvement. Prevention and early intervention efforts and collaborations can create new pathways and increased opportunities for youth in high risk situations.	Number of school based justice referrals	In Progress	In Progress
				Review and allocate Juvenile Crime Prevention Council Community Investments					
	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	Conduct annual survey of councils and committees	Percentage of overall satisfaction with criminal justice related initiatives among residents and council/committee members			In Progress	In Progress
				Review accessibility for councils and committees					
			Increase alternative pathways for people to move through the justice system	Adopt and implement Data Driven Justice (DDJ) framework	Number of diversion programs/alternative opportunities/investments at each point in the criminal justice system			In Progress	In Progress
				Increase engagement with the Stepping Up Initiative					
			Update Buncombe County's Sequential Intercept Map						
 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase equitable access to Justice Services programs and resources	Conduct community outreach and engagement	Percentage of program client demographic profiles align with the county's jail population			In Progress	In Progress	
			Implement Racial Equity Tool						
			Launch Language Access Initiative						

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Legal	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Expand Title VI and civil rights trainings to County employees	Coordinate efforts with County organizational development manager	Number of trainings			In Progress	In Progress
				Develop and tailor trainings to specific audiences as needed					
			Improve relations with internal departments through consistent contact	Develop standards and expectations regarding service delivery	Percentage satisfaction rate				
	Ensure that attorneys are trained on legal issues that are relevant to the various departments of the County and/or related agencies such as the Sheriff's Office or Register of Deeds and encourage attorneys to share what they learn in such trainings with the departments they serve								
	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Increase frequency of safety related trainings for County departments	Develop class content and curriculum	Number of staff trainings	In Progress	In Progress			
			Develop safety related training materials						
Schedule trainings									
 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase the scope of measuring LEP compliance for external facing departments	Identify current state of external surveys	Number of departmental surveys that ask for LEP compliance feedback	In Progress	In Progress			
			Using the results of Initiative 1 above, target areas that need improvement						
Libraries	 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Increase circulation of classroom book crates: system of delivery to more classrooms in current and future circumstances; audit contents for developmental appropriateness through an equity lens; make crates equitable through access and distribution	Number of early childhood education classrooms receiving at least one POP service	<p>North Carolina's early childhood education system relies on evidence-based programming and practices to increase children's school readiness. The Preschool Outreach Program (POP) of Buncombe County Public Libraries provides support services that align with early literacy standards and practices recognized by the state of North Carolina, North Carolina Pre-Kindergarten, and Head Start programs. Specifically, POP supports the strategies for Reading outlined on pages 109-110 in the North Carolina Foundations for Early Learning and Development published by the North Carolina Department of Early Education. Buncombe County will work to increase the number of early childhood education classrooms receiving POP services by 29 classrooms (100%) by the end of FY25.</p>	Number of classrooms utilizing POP for the given quarter	22	25
				Enhance volunteer recruitment and management					
				Increase quality, availability and use of curriculum kit/story bag collection.					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Libraries Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Buncombe County Special Collections will increase outreach to historically African American communities to raise awareness of the archive and its services. Over the next five years, this community partnership will result in a 20 percent increase of material housed in our archive related directly to Buncombe County's African American residents and communities	Buncombe County Special Collections will host a series of free community programs known as "History Harvests" to collect digital scans of historical family photos and documents and promote community awareness and understanding of Special Collections services	Increase in African American archival materials			In Progress	In Progress
				Buncombe County Special Collections will regularly audit its collections database, Archive Era, for omissions and errors in cataloging of materials, especially those related to historically underrepresented communities					
				Special Collections staff will work closely with the CAPE team to perform outreach activities in Buncombe County's historically Black communities and organizations resulting in broader community awareness and buy-in of local history preservation initiatives					
		Expand and maintain cultural and recreational assets	Expand resident access to cultural amenities and learning opportunities through ZOOM program	After year 1 (FY21/22), review staffing capabilities and potential for growth	Number of community outreach events where Zoom passes are promoted/distributed			In Progress	In Progress
				Develop a system to make and distribute Zoom passes at offsite events					
				Increase communication and awareness of Zoom program					
 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Foster the habit of reading in the home	Create free book journals, along with distribution plan, for families	100% of program implementation			In Progress	In Progress	
			Develop 1,000 Books Before Kindergarten program						
			Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."						

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Permitting & Inspections	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reduce the number of paper blueprints through the implementation of Electronic Plan Review and Live Remote Inspections	Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	Percentage reduction of the submission of paper blueprints	Implementing electronic plan review and eliminating paper plan submissions is the first step of this department to help reduce deforestation and pollution by reducing paper consumption. In addition to this important environmental benefit it will also provide: financial savings, free up office space now used for storage, instant access to plans, better paper trail for auditing and record retention, improvement of departmental collaboration, protection of documents, and better compatibility with remote working.	Number of paper blue prints submitted	5,346	0
			Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	Implementation of pilot program for electric vehicles (EV)	Percentage reduction of tailpipe emissions		In Progress	In Progress	
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Provide prompt and accurate residential and commercial plan review	Increase level of customer satisfaction and staff productivity Plan Review Training	Percentage of plan reviews within 3 days of permits submittal	Accela	90%	In Progress	
Planning & Transportation	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve farmland and environmentally sensitive tracts	Identify areas of high quality farmland and environmental sensitivity that are worthy of preservation.	Identify areas of high quality farmland and environmental sensitive land that are worthy of preservation	Increase in acres in permanent conservation status	The Citizens and Buncombe County Board of Commissioners have prioritized identifying and preserving environmentally sensitive land and farmland within the County. One way to accomplish this is to encourage development on appropriate land outside sensitive areas, or encourage innovative design that conserves sensitive areas within a development. With this in mind, the County will work to increase the percentage of major subdivision and multifamily developments that take advantage of our alternative regulations by 5% by the end of FY25	Amount of acres in permanent conservation status	8,291.58	8,175
				Incentivize and guide development toward areas of the County with adequate infrastructure and redevelopment potential					
Planning & Transportation	 VIBRANT ECONOMY	Implement land use strategies that encourage affordable housing near transportation and jobs	Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process.	Evaluate existing and potential programs and incentives that encourage affordable housing development along transportation corridors and in areas where adequate public infrastructure exists	Number of households impacted by the Affordable Housing Services Program and Community Oriented Development Program	An adequate supply of housing accessible to individuals of varying income levels, stages of life, and family statuses is a key component of a vibrant and equitable community. The County is committed to supporting the development of affordable housing through its programs/policies, and will work to directly impact the production/preservation of affordable housing and support associated programs to impact an anticipated 2,000 households by 2025.	Number of households impacted by the Affordable Housing Services Program	769	769
				Initiate a vigorous, citizen engaged and policy focused comprehensive planning process					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual		
Planning & Transportation Cont.	 RESIDENT WELL-BEING	Increase access to public transportation, including public transit and paratransit services	Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas.	Increase ridership through community outreach campaigns and marketing	Increase Mountain Mobility ridership	Reliable transportation services are critical to transit dependent residents in Buncombe County. Mountain Mobility will assist in maintaining livability standards throughout the County by growing ridership among residents. As a choice destination for older adults, Buncombe County will see an increased need for public transportation services catered to new residents as well as existing ones. Mountain Mobility is prepared to meet the increased demand with anticipated ridership increases of more than 1% per year.	Number of annual riders	130,677	In Progress		
				Target specific eligible participants & geographically proximate service areas for Mountain Mobility							
Recreation Services	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Improve health and recreation outcomes for the communities most impacted by racial disparities	Consider cultural differences in how people use open and public space when evaluating amenities	Number of collaborative events held with BIPOC supporting community nonprofits	It is well documented that years of neglect and disinvestment have saddled our neighborhoods with the highest concentration of BIPOC more exposed to pollution, natural disasters, and health disparities. Residents in these areas lack access to safe open spaces. There are not safe connections to existing resources by way of sidewalks, natural trails, greenways, and multimodal transit lines. Parks drive economic activity in communities and serve as a source of civic pride, fostering mountain spirit.		In Progress	In Progress		
				Realign programs and marketing to encourage BIPOC communities to recreate outside	Percentage composition of advisory board by race, ethnicity, gender identity, and sexual orientation					In Progress	In Progress
				Strive to partner with local outdoor industry partners on the expansion and diversification of the industry	Number of permanent interpretive elements that highlight BIPOC community relationships with parks spaces						
			Increase access to ADA compliant and fully-accessible attractions (playground, fitness equipment, boat dock, etc.) at each County-owned park.	Develop comprehensive funding plan for community dissemination	Increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each County-owned park	Local government's services, programs, and activities, when viewed in their entirety, must be readily accessible to and usable by persons with disabilities. This standard, known as "program access," applies to all existing facilities. Removing barriers to access in pre-ADA facilities – or moving programs from pre-ADA facilities to newer and more accessible facilities or providing those programs in alternate accessible ways – will ensure full and independent opportunities to participate for people with disabilities while minimizing costs.	Number of parks with 1 ADA compliant attraction	3	3		
Research ADA Equipment that best suits each parks specific location											
Purchase and install equipment at parks by 2024.											

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Recreation Services Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Increase access to ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	Purchase and install equipment at parks over a 5 year period	Increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	People who use wheelchairs, scooters, crutches, and other mobility aids often find that both newer and older county facilities have parking, routes to and through buildings, high service counters, and restrooms that are not accessible. Due to these physical barriers, some people with mobility impairments may have to rely on others to assist them when transacting their business or they may not participate in activities in which they would otherwise be interested.	Number of parks with 2 ADA compliant attractions	3	3
			Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents	Conduct specific community campaign to target areas where recreation spaces may be needed	Percentage of County residents within a 10 minute walk of full-service, age and ability inclusive recreation spaces	Our community is diverse and our parks should be, too. Both a physical and social event, recreation is not solely about physically accessing an environment, but also intensely focused on what happens once an individual gets there. Diversity, inclusion, and social equity is apparent in the investment and placement of high-quality parks and public open spaces.	Number of residents within 10 minute walk of recreation spaces divided by the number of BC residents	4.00%	1.13%
				Establish Baseline - calculate the number of County residents within a 10 minute walk					
				Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces					
			Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents	Conduct specific community campaign to target areas where recreation spaces may be needed	Percentage of County residents within a 10 minute drive of full-service, age and ability inclusive recreation spaces to county residents.	Our community is diverse and our parks should be, too. Both a physical and social event, recreation is not solely about physically accessing an environment, but also intensely focused on what happens once an individual gets there. Diversity, inclusion, and social equity is apparent in the investment and placement of high-quality parks and public open spaces.	Number of residents within 10 minute drive of recreation spaces divided by the number of BC residents	66.00%	64.00%
				Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces					
				Establish Baseline - Calculate the number of County residents within a 10 minute drive					
			Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	Continue partnerships with funding agencies for development and construction	Number of miles of greenways	Studies show that greenways increase the resiliency in communities by providing the greatest ROI in several areas including transportation, conservation, recreation, flood control, culture, aesthetics, education, and economic prosperity. Health studies demonstrate that an increase in exercise, including walking alone, may provide longevity in older adults.	Number of miles of greenways	14	12
				Continue partnerships with municipalities in the county for access to properties					
				Continue to partner with municipalities to facilitate construction of greenways in accordance with the greenway master plan					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Recreation Services Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	In conjunction with the Parks Rx program, decrease the rate of obesity for the total population in Buncombe County	Develop program using tested models in conjunction with Public Health	Percentage decrease in obesity - total population		Percentage decrease in obesity - total population	In Progress	In Progress
				Facilitate recreation events each year for the public specific to the Rx program					
				Provide a way for residents to track and log activities prescribed through the Park Rx Program					
			In conjunction with the Parks Rx program, decrease the rate of obesity for those under the age of 18 in Buncombe County	Develop program using tested models in conjunction with Public Health	Percentage decrease in obesity - under 18				
				Facilitate recreation events each year for the public specific to the Rx program					
				Provide a way for citizens to track and log activities prescribed through the Park Rx Program					
Solid Waste	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Increase recycling in Buncombe County Local Government Programs	Collaborate recycling efforts in residential collections with Franchise Hauler	Percentage of waste recycled in Buncombe County	<p>The data compiled about recycling activities are from the BC Solid Waste (local governments programs); municipalities & private sector data (commercial, industrial, private owned transfer station) are not included for lack of reliable data. The recycling rate is calculated by dividing the total waste tons processed through BCSW and the total tons recycled. The recycled items included are scrap tires, yardwaste, whitegoods and scrap metal, residential/commercial cardboard, concrete/brick; mixed paper, plastic, glass, aluminum cans, TV's, electronics and household hazardous waste.</p>	Tons of recyclables collected divided by tons of total waste collected	8.50%	In Progress
				Expand Recycling Education					
				Explore feasible diversion programs					
			Reduce Greenhouse Gases	Evaluate the landfill gas to energy project	Greenhouse gas emissions standardized to CO2 equivalent				
				Operate and maintain a gas collection and control system for landfill					
				Reduce vehicle emissions					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Strategic Partnerships	 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Ensure performance of Early Childhood Education grantees meets contract criteria	Establish performance contracts with grantees	Percentage of grantees meeting at least 90% of annual performance criteria	Buncombe County Early Childhood Education and Development Fund provides grants to local organizations for the purpose of advancing the strategic priority to ensure that every child in Buncombe County has an equal opportunity to thrive during their first 2,000 days, including access to quality early childhood education. Performance measures are used to track progress of the services each grantee is providing. The pandemic has impacted many organizations' ability to provide some of their services and the current baseline and targets reflect this. The goal is that by FY2025 90% of all grantees' will be achieving the performance targets specified in their contracts.	Number of grantees meeting performance criteria divided by the total number of grantees	55.00%	52.70%
				Monitor grantee performance					
				Staff the grant review committee					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Ensure community investment grants are inclusive and equitable	Increase Equity in grantmaking	In Progress			In Progress	In Progress
	 RESOURCES	Optimize funding and partnerships	Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	Develop Countywide grants matrix Implement Compliance checklist Increase Departmental coordination	Percentage of grants that meet all compliance checklist items			In Progress	In Progress
	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Ensure diversity of grant committees reflects or exceeds representation of racial/ethnic community demographics	Establish baseline of demographics Increase diversity of grant committees	Percentage of committee members who are minorities			20%	In Progress
	 RESOURCES	Optimize funding and partnerships	Ensure funds provided to Buncombe County Service Foundation are invested into County services	Board Governance/By-laws compliance Lead Departmental Coordination Perform Financial Operations	Ratio of program funds received to invested			1.00	In Progress
		Optimize funding and partnerships	Ensure performance of grantees meets contract criteria	Establish performance contracts Monitor grantee performance Staff the grant review committees	Percentage of grants meeting at least 90% of annual performance criteria			90%	In Progress
		 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Strengthen education partnerships to reduce college and career readiness gaps	Develop a Bold Community Goal	In Progress			In Progress
	Ensure budget accountability								

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Strategy & Innovation	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Build and manage infrastructure to drive successful strategic plan implementation	Continually improve upon business plan framework based on input from internal stakeholders	Percentage of departments that find value in strategic and business planning processes		Results from internal customer survey	In Progress	In Progress
				Increase sources of community input to drive business plan updates and decisions					
				Promote public transparency of County's strategic plan and progress					
		Cultivate a culture of innovation and continuous improvement to enhance efficiency throughout the organization	Create a culture in the organization that embraces continuous improvement / innovation	Percentage of departments with at least one employee that has completed innovation training	Manual data capture from course participants	In Progress	In Progress		
			Develop a process improvement strategy for Buncombe County						
			Launch Mind Works innovation training program						
		Ensure all decisions promote the County's financial health and long term interests	Increase capacity within departments for operational performance analysis	Percentage of departments with participants that successfully complete data analysis course	Percentage of Departments with Participants Achieving Passing Score on Assessment	In Progress	In Progress		
								Develop a full training curriculum	
								Develop pre-post tests to measure effectiveness of training courses	
	Promote and market training programs to employees								
Sustainability	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Increase renewable energy access and reduce community wide GHG emissions	Participate in the Blue Horizons Project Community Council	GHG reduction for installed / implemented projects	Increased renewable access and installations will reduce our community's impact on climate change and offset utility rate increases long term	Number of energy upgrades	25	47
				Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and provide detailed analysis for agencies					
			Reduce GHG for County operations through increased efficiency and on-site renewable generation	Annual evaluation and construction of on-site solar for county facilities	Amount of renewable energy created by County's solar installations	On-site renewable generation will reduce long term costs, increase resiliency and decrease the County's direct impact on climate change.	kWh from County's solar installations	1.00	In Progress
				Explore pilot Environmental challenge program for County departments to reduce their GHG and improve efficiency					
				Work with Duke and other solar developers on the development of Utility Scale Solar					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual	
Tax Assessment	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Ensure that assessments are fair and equitable by increasing accuracy of data	Analyze the current audit process in both AP5 & NCPTS	Number of audits performed annually		Manual Reporting	In Progress	In Progress	
				Identify any additional staffing needs to complete all audits						
				Improve the audit process to enhance efficiencies						
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase customer satisfaction	Expand data transparency through creation of customer focused tools	Create assessment dashboards	Percentage of survey responses with favorable or overall positive feedback		Aggregated survey results	In Progress	In Progress
				Identify information that is important to customers						
				Collect and analyze the survey results						
				Create a Property Assessment customer satisfaction survey						
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Maintain the overall assessment accuracy of real property throughout the County	Improve accuracy of the sales qualification process	The ratio of appraised property value to market value. The ratio creates upper and lower control limits expressing the accuracy of assessments as it relates to market value	AP5		In Progress	In Progress	
				Improve knowledge and skills of real property staff						
				Increase the overall quality of assessment data to improve equity in assessments						
				Work to remove any bias' in property assessments						
	Tax Collections	 EQUITY	Ensure policies and practices eliminate barriers to allow for equitable opportunity	Improve accessibility for taxpayers to make property tax payments	Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years	Percentage of outposted payment collection facilities installed		In Progress	In Progress	
Develop and implement communication strategy to stakeholders/payers										
 OPERATIONAL EXCELLENCE		Cultivate a business culture focused on continuous improvement	Customer-centric payment points for stakeholders with focus on customer support and relationship	Start with cell tower revenue and Solid Waste - Facility Assessment will inform further action	Percentage of practical County revenue streams collected by BC Tax Collections	Manual data capture	In Progress	In Progress		
Tax Collections will become the centralized payment processing center for practical County revenue streams resulting in receipting of stakeholder payments in Tax Collections for multiple County revenues, in addition to taxes, within five years.										

Appendix T

Glossary & Acronyms



Glossary

ACCOUNTABILITY

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

ACCRUAL

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

ACCRUAL BASIS OF ACCOUNTING

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

ADOPTED BUDGET

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

AD VALOREM TAXES

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

AGENCY FUNDS

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

ALLOCATE

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

AMORTIZATION SCHEDULE

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

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

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

APPROPRIATION

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

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

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

ASSESSMENT

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

BALANCED BUDGET

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

BASIS OF ACCOUNTING

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

BENCHMARKING

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

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

BUDGET ORDINANCE

The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

BUDGET YEAR

The fiscal year for which a budget is proposed or a budget ordinance is adopted.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL IMPROVEMENT PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from a long-term work program. It sets forth each project and specifies the resources needed to finance the projected expenditures.

CAPITAL PROJECT

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

CAPITAL PROJECTS FUND

A fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CAPITAL RESERVE FUND

A fund used to segregate a portion of the government's resources to be used for future capital program expenditures.

CCBI

City-County Bureau of Identification. This department maintains criminal and other identity records for local law enforcement agencies.

CDE

Central Data Entry. This division maintains a centralized database of criminal history information on all persons arrested or cited in the County.

CERTIFICATES OF PARTICIPATION (COPs)

A financing mechanism in which certificates, or securities, are sold to investors who underwrite a project. The issuance of COPs is secured by lease-purchase agreements to which the County is a party.

CONTINGENCY ACCOUNT

An appropriation of funds to cover unanticipated events that may occur during the fiscal year. Transfers from this account must be approved by the Board of Commissioners.

CURRENT PERIOD

Defines the near-term time frame, month or year, in which expenditures are made and revenue received.

DEBT SERVICE

Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

An accounting charge associated with expiration in the service life of fixed assets. Depreciation is not recorded as an expense for budget purposes.

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

These are expenditures that the County can use or regulated by its own discretion or judgment.

EMS

Emergency Medical Services.

ENCUMBRANCE

Commitments of appropriated funds related to unperformed contracts for goods or services.

ENTERPRISE FUND

Account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES

The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services.

FISCAL YEAR (FY)

The annual period for the compilation of fiscal operations. The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year.

FUNCTIONAL LEVEL

The level where a group of related activities aimed at accomplishing a major service or regulatory program for which the government is responsible are reported together (e.g. public safety).

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

Amounts which remain unspent after all budgeted expenditures have been made.

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

This GASB Statement (Fund Balance Reporting and Governmental Fund Type Definitions) redefines fund balance classifications and clarifies government fund type definitions.

GENERAL FUND

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION (GO) BONDS

A bond backed by the strongest form of security that a county can pledge for debt, its full faith and credit. A full faith and credit pledge is a promise to levy whatever amount of property tax is necessary to repay the debt.

GEOGRAPHIC INFORMATION SYSTEM (GIS)

A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

GOALS

Realistic expression of specific things to achieve that relate directly to the mission; clear, measurable, attainable and in most cases, exceedable. They outline specific steps taken to accomplish the mission.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

Total debt plus authorized but not issued bonds plus installment purchase agreements.

HHW

Household Hazardous Waste

ILLEGAL GUNS REDUCTION AND NARCOTICS TASKFORCE (IGRANT)

A drug suppression and investigative unit.

INFRASTRUCTURE

Facilities on which the continuance and growth of a community depend, such as roads, waterlines, etc.

INSTALLMENT FINANCING

A loan transaction in which a local government borrows money to finance or refinance the purchase of a capital asset or the construction or repair of fixtures or improvements on real property. Instead of taxing power (GO Bonds), the unit grants a security interest in the asset to the lender.

INTERGOVERNMENTAL REVENUES

Revenues (grants, shared revenues, etc.) received from another government (state, local, federal) for a specified purpose.

INTERNAL SERVICE FUND

A fund used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis.

LINE ITEM

The detailed categories of expenditures for goods and services that the County purchases throughout the year.

LIMITED OBLIGATION BONDS (LOBS)

A type of installment financing similar to Certificates of Participation (COPS). Certificates, or securities, are sold to individual investors.

LONG TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MAT

Medication-Assisted Treatment

MEASUREMENT FOCUS

The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

MISSION STATEMENT

Fundamental purpose; a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

A method for recording receipts and expenditures in which expenditures are recognized when the goods or services are received, and the revenues are recognized when measurable and available to pay expenditures in the accounting period.

MOUD

Medications for Opioid Use Disorder - An approach to opioid use treatment that involves a combination of medications that target the brain, and psychosocial interventions (e.g. counseling, skills development) aimed at improving treatment outcomes.

NET DEBT

The difference between total gross debt less authorized but not issued bonds. It is the amount of debt that is applicable to the calculation of the County's debt limit.

OBJECT LEVEL

An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, or contracted services.

OPERATING BUDGET

The County's financial plan which outlines proposed expenditures for the fiscal year and estimates the revenues which will be used to finance them.

OPERATING EXPENDITURES

The cost for personnel, materials and equipment required for a department to function.

OPERATING FUND

This is a fund that is adopted for the current fiscal year only.

OPERATING TRANSFERS

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OUTCOME

The results specified in organizational goals or the positive effects or results an organization has on the community it serves.

OUTPUT

What an organization produces as it attempts to provide public services. (Ex: The number of patrol cars a police department purchases.)

PAY-AS-YOU-GO

The practice of financing expenditures with funds that are currently available rather than borrowed.

PROJECT FUND

This is a fund that includes on-going revenues and expenditures that "roll" from one year to the next. These funds do not require annual adoption by the Commissioners.

PROPRIETARY FUND

A type of fund that accounts for governmental operations that are financed and operated in a manner similar to a private business enterprise. It is financed primarily from charges to users for services provided. There are two types of proprietary funds: enterprise funds and internal service funds.

PRIOR PERIOD ADJUSTMENT

Prior period adjustments are the net effect of changes resulting from the correction of an error in the previous fiscal year.

RECOMMENDED BUDGET

The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

REQUIRED EXPENDITURES

These are expenditures that the County must spend according to a law or ruling from a State or Federal agencies. These include Medicaid expenditures and School Capital and Operating funds.

RESERVED FUND BALANCE

The portion of a governmental fund's net assets that is not available to budget to spend.

REVENUE

Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

SERVICE DISTRICTS

A unit of local government that is created for the operation of a particular public service enterprise. These include fire and rescue.

SPECIAL ASSESSMENTS

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL OBLIGATION BONDS

A type of borrowing secured by a pledge of any revenue source or asset available to the borrowing government, except for the unit's taxing power.

SPECIAL REVENUE FUND

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STRATEGIC PLAN

This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business in order to reach longer term goals.

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Budget Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuations.

TRANSFERS (IN/OUT)

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

UNDESIGNATED FUND BALANCE

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

UNRESTRICTED FUND BALANCE

The sum of committed, assigned, and unassigned fund balance as defined in GASB Statement 54.

Acronyms

AB - Asheville-Buncombe

ABTCC - Asheville-Buncombe Technical Community College

ACFR - Annual Comprehensive Financial Report

ACS - Asheville City Schools

ADA - Americans with Disabilities Act

ADM - Average Daily Membership

AFV - Alternate Fuel Vehicles

AHS - Asheville High School

ARPA - American Rescue Plan Act

ARRA - American Recovery and Reinvestment Act

ART - Asheville Rides Transit

AVL - Asheville

BAB - Build America Bonds

BAS - Building Automation System

BC - Buncombe County

BCHHS - Buncombe County Health and Human Services

BCS - Buncombe County Schools

BI - Business Intelligence

BIPOC - Black, Indigenous, and People of Color

BOC - Board of Commissioners

BOCC - Board of County Commissioners

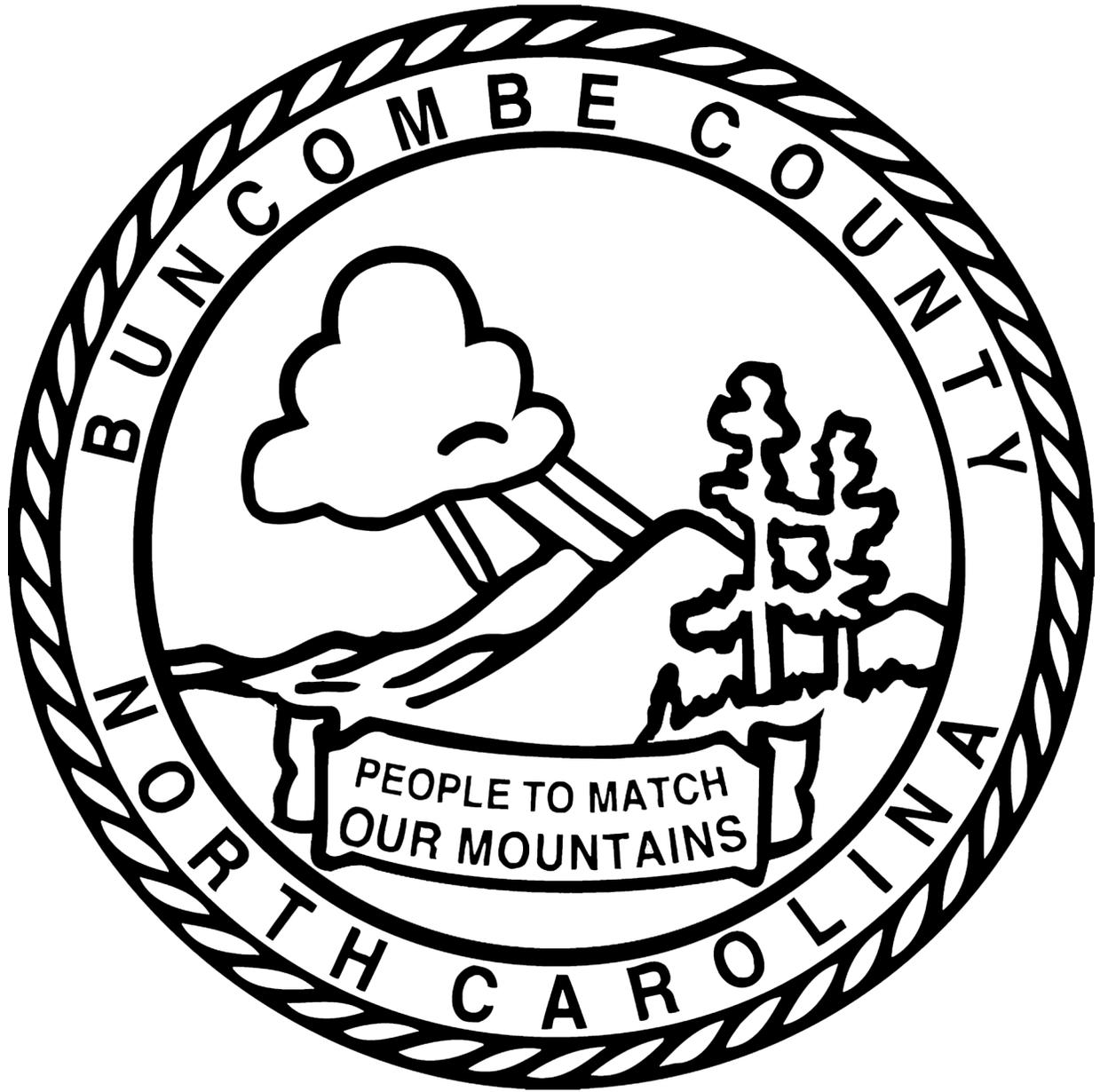
CAPE - Community and Public Engagement Department

C&D - Construction and Demolition

CDE - Centralized Data Entry
CIP - Capital Improvement Plan
COLA - Cost of Living Adjustment
COOP - Continuity of Operations Programs
COPs - Certificates of Participation
CPA - Certified Public Accountant
CPI-W - Consumer Price Index for Urban Wage Earners and Clerical Workers
CTE - Career Technical Education
DSS - Department of Social Services
DVP - Delivery vs. Payment
ECA - Enhanced Curricular Activities
EDC - Economic Development Coalition
EMS - Emergency Medical Services
EMT - Emergency Medical Technician
EOC - Emergency Operations Center or End of Connection
EPA - Environmental Protection Agency
ERP - Enterprise Resource Planning
EV - Electric Vehicle
EVB - Electric Vehicle Battery
FINRA - Financial Industry Regulatory Authority
FTE - Full-Time Employee
FLSA - Fair Labor Standards Act
FY - Fiscal Year
GASB - Governmental Accounting Standards Board
GE - General Electric
GF - General Fund
GFOA - Government Finance Officers Association
GHG - Greenhouse Gas
GIS - Geographic Information Systems
GO - General Obligation
GS - General Statute
GSE - Government-Sponsored Entity
HHS - Health and Human Services

HR – Human Resources
HRIS – Human Resource Information System
HS – Human Services
HVAC – Heating, Ventilation, and Air Conditioning
ICMA-CM – International City/County Management Association – Credentialed Manager
IGRANT – Illegal Guns Reduction And Narcotics Taskforce
IT – Information Technology
ITGC – Information Technology Governance Committee
JCPC – Juvenile Crime Prevention Council
LGC – Local Government Commission
LGERS – Local Governmental Employees’ Retirement System
LLC – Limited Liability Company
LOBs – Limited Obligation Bonds
MOU – Memorandum of Understanding
MSA – Metropolitan Statistical Area
MSRB – Municipal Securities Rulemaking Board
MSW – Municipal Solid Waste
NC – North Carolina
NCDOT – North Carolina Department of Transportation
NCGS – North Carolina General Statutes
NCLGC – North Carolina Local Government Commission
NRSRO – Nationally Recognized Statistical Rating Organization
OFS – Other Financing Sources
OMB – Office of Management and Budget
OPEB – Other Post-Employment Benefits
PC – Personal Computer
PDF – Project Development Financing
PGR – Parks, Greenways, and Recreation
POP – Preschool Outreach Program
PR – Public Relations
PSAP – Public Safety Answering Point
PSIP – Public Safety Interoperability Partnership
PSTC – Public Safety Training Center

QA - Quality Assurance
QBS - Qualifications-Based Selection
RFP - Request for Proposals
RFQ - Request for Qualifications
RNTR - Revenue-Neutral Tax Rate
ROD - Register of Deeds
SB - Senate Bill
SEC - Securities and Exchange Commission
SIFMA - Securities Industry and Financial Markets Association
SL - Session Law
SUV - Sport Utility Vehicle
SWCD - Soil and Water Conservation District
TBD - To Be Determined
TDA - Tourism Development Authority
TIF - Tax Increment Financing
US - United States
VHF - Very High Frequency
VRD - Variable Rate Debt
WIC - Women, Infants, and Children



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