



ADOPTED ANNUAL BUDGET IN BRIEF

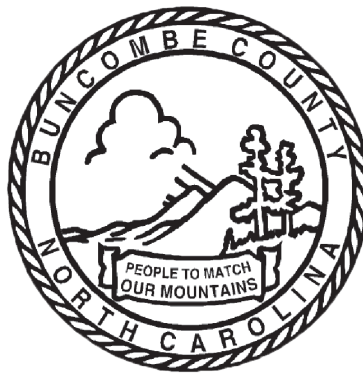
FOR THE FISCAL YEAR ENDING JUNE 30, 2022



BUNCOMBE COUNTY
NORTH CAROLINA

Buncombe County, North Carolina

Adopted Budget Fiscal Year 2021-2022



Board of Commissioners

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

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
Jennifer Barnette, Budget Director
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BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

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

OUR VISION

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

OUR VALUES

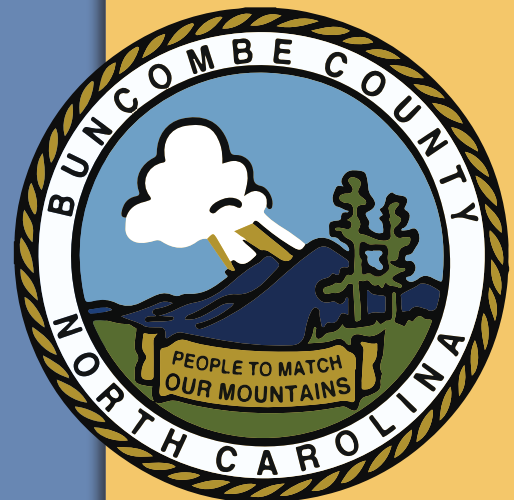
Respect

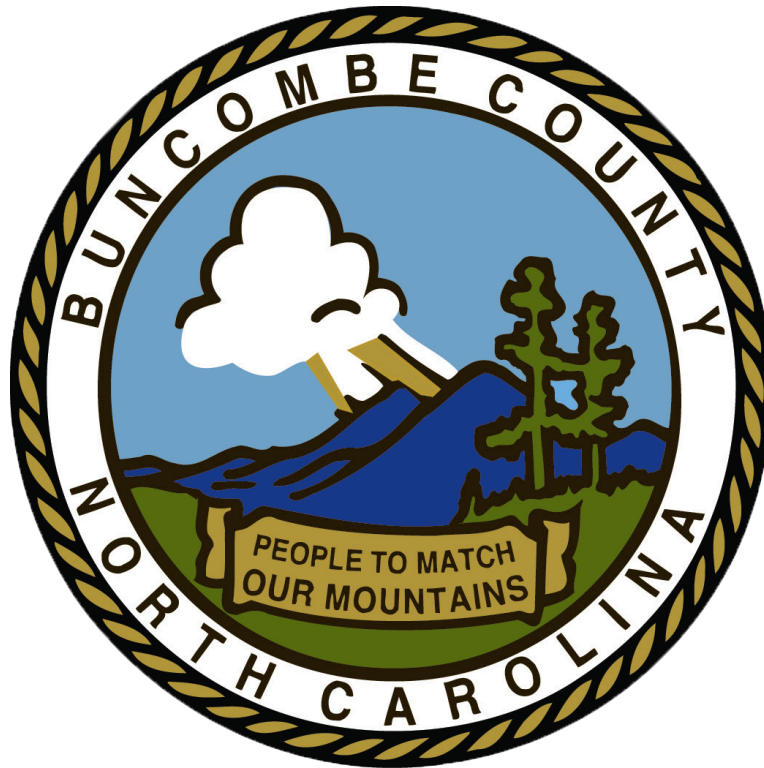
Integrity

Collaboration

Honesty

Equity

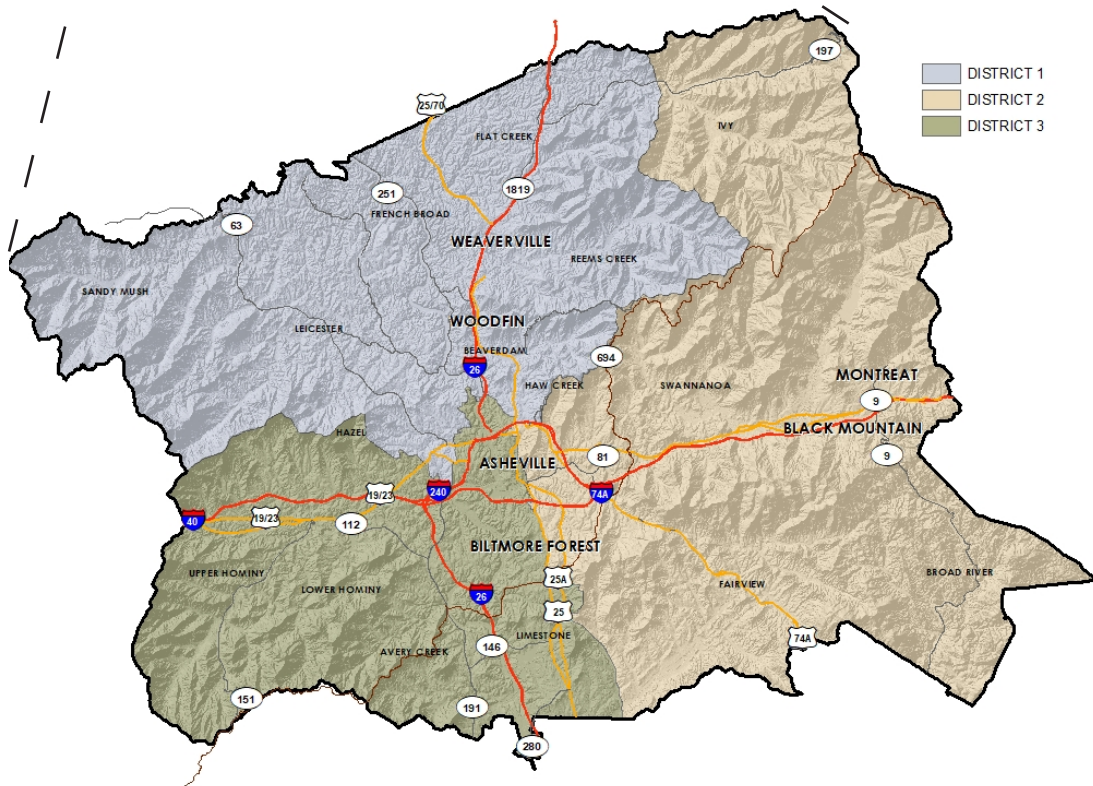




The Buncombe County Seal

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

Buncombe County North Carolina



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

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1



**Al Whitesides,
Vice-Chair**

DISTRICT 2



Amanda Edwards

DISTRICT 3



Parker Sloan



Terri Wells



**Jasmine Beach-
Ferarra**



Robert Pressley

County Officials

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

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



Organizational Chart

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

Citizens

Board of Commissioners

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

Sheriff
Quentin Miller

External Audit Committee

Internal Auditor
Trisha Burnett

Clerk to the Board
Lamar Joyner

County Manager
Avril Pinder

Finance
Don Warn

Tax Collector
Jennifer Pike

Administrative Coordinator
VACANT

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

Assistant County Manager
DK Wesley

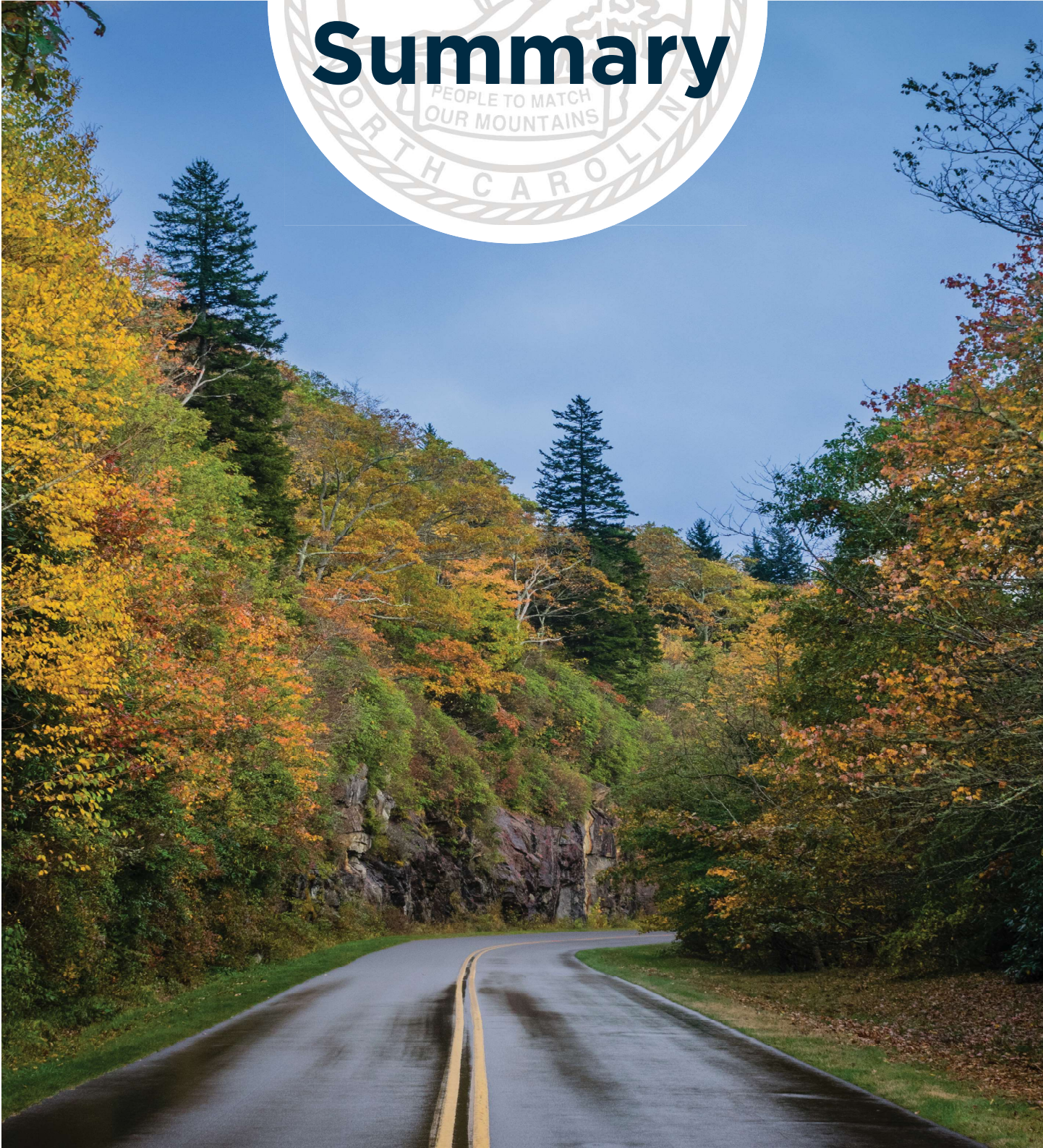
Assistant County Manager
Sybil Tate

City/County ID Pat Freeman	Communications and Public Engagement Lillian Govus	Election Services Corinne Duncan
Emergency Services Van Taylor Jones	Health & Human Services Stoney Blevins	Justice Services Tiffany Iheanacho
Library Jim Blanton	Recreational Services Peyton O'Conner	Strategic Partnerships Rachael Nygaard

Agriculture and Land Resources Jennifer Harrison	Information Technology Kathy Brady	Permits & Inspections Matt Stone	
Performance Management Rafael Baptista	Air Quality Ashley Featherstone	Planning Nathan Pennington	
Solid Waste Dane Pedersen	Sustainability Office Jeremiah LeRoy	Tax Assessment Keith Miller	General Services Mike Mace



Executive Summary





Revenue-Neutral & Reappraisals

Overview

Buncombe County completed the FY2021 property revaluation process (reappraisal). The process requires real property values to be reappraised as of January 1, 2021. This means property tax bills based on the new values will be assessed in FY2022 (July 1, 2021 - June 30, 2022).

As part of the process, Buncombe County calculates the revenue-neutral tax rate (RNTR). Per North Carolina General Statute 159-11(e):

“The rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.”

Diagram 1: Tax Calculation

$$\begin{aligned} & \frac{\$200,000}{100} * \$0.529 \\ & = \$2,000 * \$0.529 \\ & = \$1,058 \end{aligned}$$

Simply put, the RNTR is the tax rate needed to produce the same revenue as under the former tax valuations. The RNTR is adjusted to include a historical growth factor, which is the average annual growth since the last reappraisal excluding any “unnatural growth”, such as annexations or large property transfers.

How the Revenue-Neutral Tax Rate is Calculated

Property taxes are set as the tax rate per \$100 of value. For FY2021, Buncombe County’s tax rate was 52.9¢ for every \$100 of property owned. A \$200,000 home would be assessed at \$1,058. (Diagram 1).

Diagram 2: RNTR Calculation (A)

$$\frac{\text{Prior year revenue} * 100}{\text{Total reassessed property value}} * \text{Historical Growth Factor}$$

The RNTR is not calculated per property. This means a property owner may pay more or less in property taxes following a reappraisal, even at the RNTR. The effects on individual properties depend on the new valuations, which are based on localized market value.

Diagram 3: RNTR Calculation (B)

$$\begin{aligned} & \frac{\$216,962,284 * 100}{\$48,026,332,725} * 103.57\% \\ & = 46.8\text{¢} \end{aligned}$$

The RNTR is calculated using total Buncombe County property tax revenue. The calculation is shown in Diagrams 2 and 3.

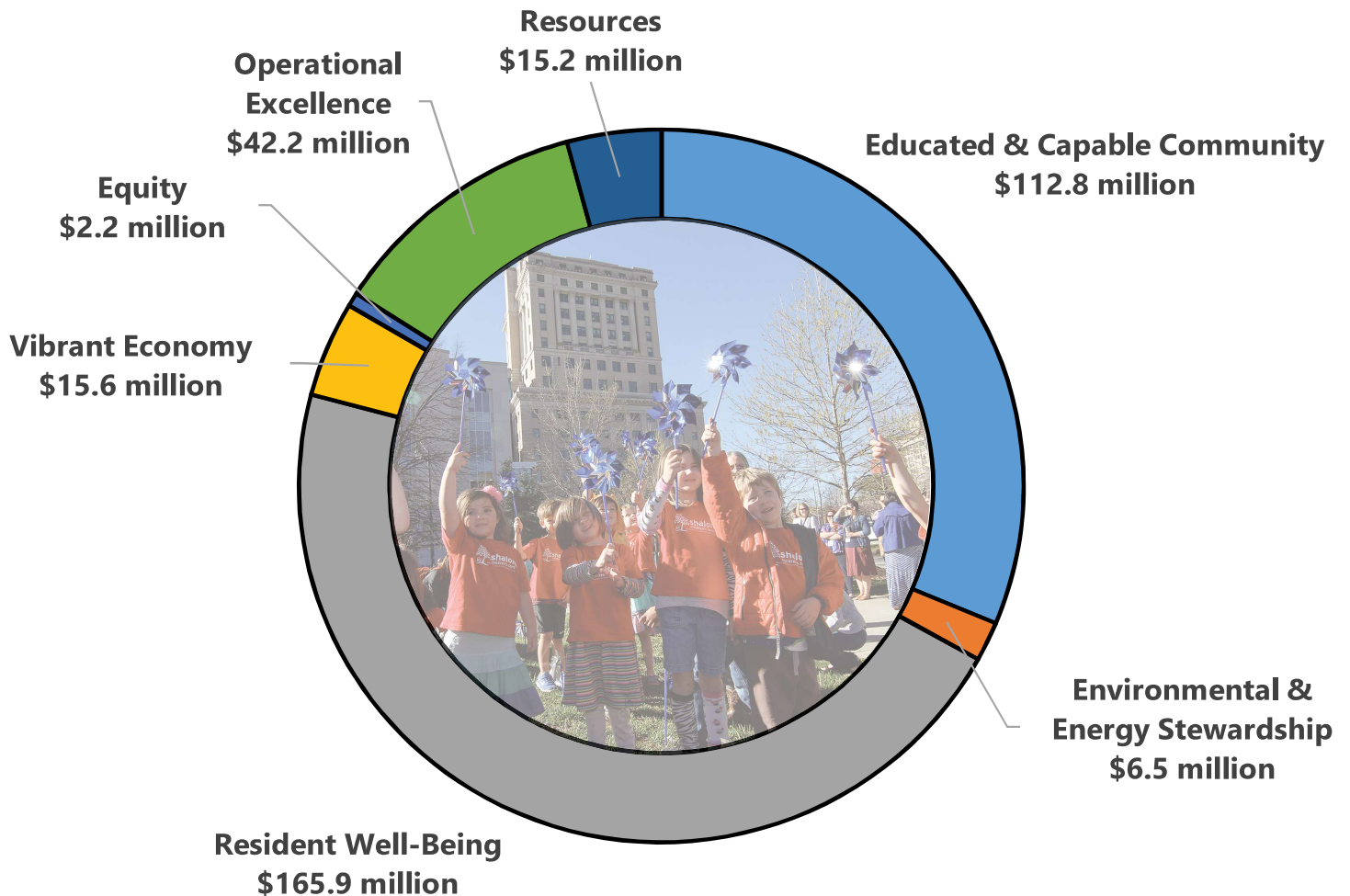
The Revenue Neutral Tax Rate for Buncombe County in FY2022 is 46.8¢.

Budget by Focus Area

As the County focuses its efforts on furthering the goals and initiatives of the Strategic Plan, steps are being taken to align the budget with the Strategic Plan focus areas. The graph below shows the General Fund budget and the best representation of which focus areas the budget aligns with. Further refinement will take place over the next few years as updated budget tools are acquired and the County transitions to priority-based budgeting practices. This refinement will allow the County to see how its budget supports the Strategic Plan Focus Areas as well as guide future budgetary decisions that will continue the progress of its goals and initiatives.

The breakdown presented takes several factors into consideration, including:

- Buncombe County Strategic Plan – Buncombe 2025
- Departmental Business Plans
- Focus Area Work Groups
- Percentage breakdowns of departmental budgets into focus areas – provided by departments prior to the FY22 budget retreat
- Identification of personnel requests into focus areas provided by departments as part of their FY22 budget requests



Total County Funds

The total adopted operating budget for Buncombe County in fiscal year 2022 is \$511,512,725. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$360,394,615, an increase of 3.8% from the FY2021 amended budget. The increase is driven by new positions, spending on maintenance deferred by the COVID-19 pandemic, and investment in Buncombe 2025 Strategic Plan Goals.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$97,240,498, an increase of 59% from the FY2021 amended budget. This increase results from the addition of new funds and accounts created in response to Governmental Accounting Standards Board (GASB) Statement 84.

The Enterprise Funds have adopted expenditures of \$12,977,147. This is an increase of 17.4% from last year's amended budget. The Solid Waste Fund increase of \$1,879,966 is primarily for capital expenditure needs.

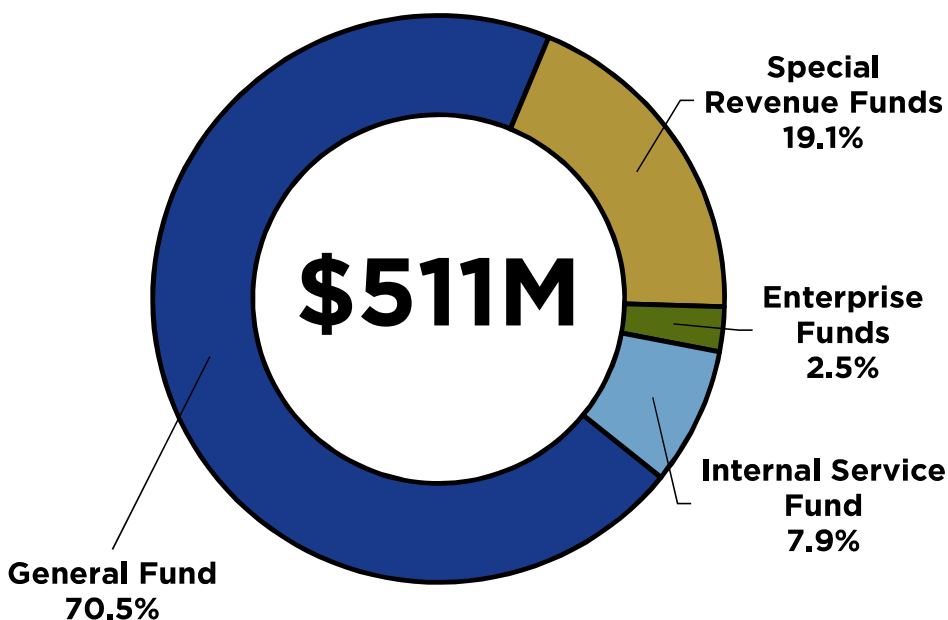
The adopted budget for the Internal Service Fund includes expenditures of \$40,200,465 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

General Fund
\$360,394,615

Special Revenue Funds
\$97,940,498

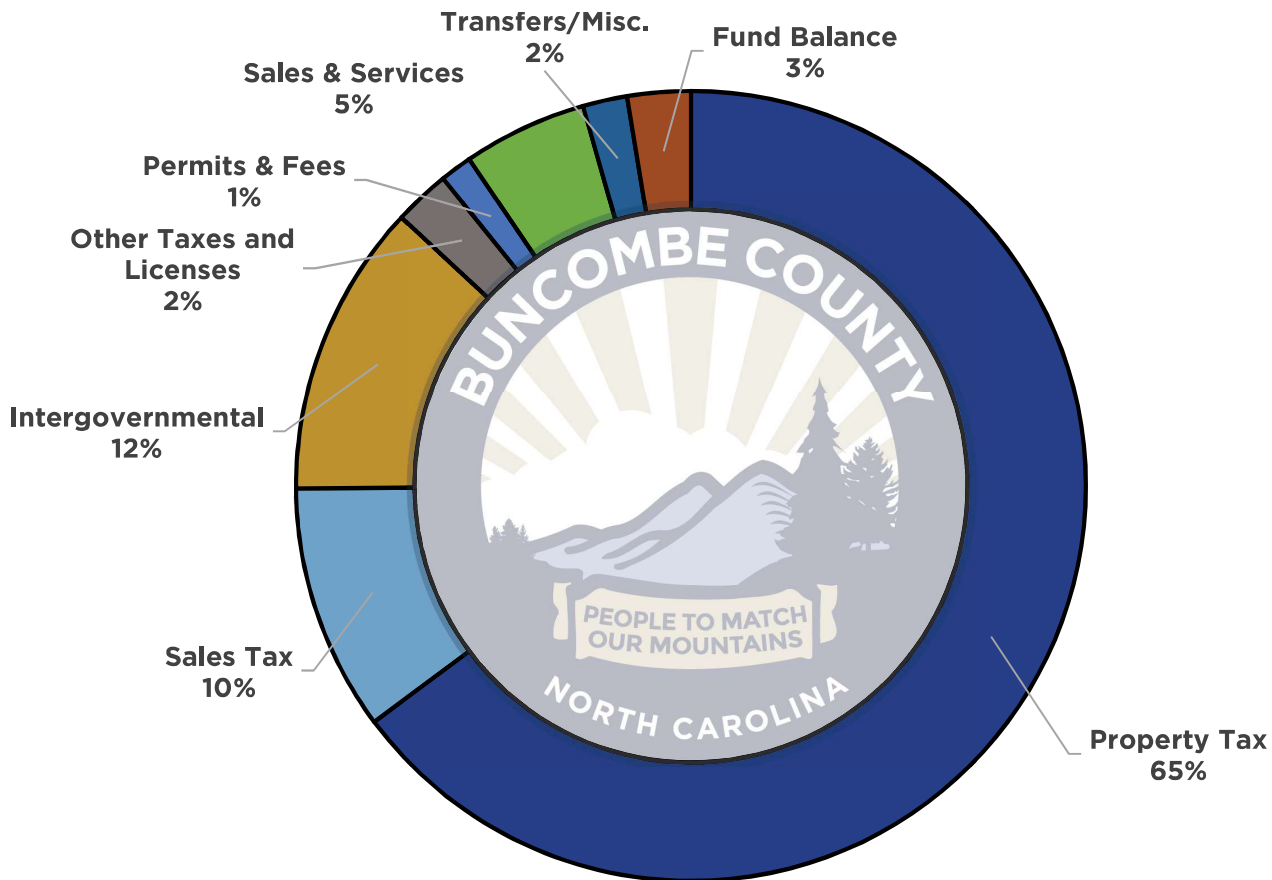
Enterprise Funds
\$12,977,147

Internal Service Fund
\$40,200,465



General Fund

Where Does the Funding Come From?



Primary Revenue Sources*	2018/19 Actuals	2019/20 Actuals	2020/2021 Amended	2021/22 Budget	% Change from FY 2021 Amended
Property Tax	\$ 198,764,492	\$ 206,786,990	\$ 212,211,847	\$ 233,596,662	10.08%
Sales Tax	\$ 32,293,168	\$ 32,468,456	\$ 30,068,224	\$ 36,344,931	20.87%
Intergovernmental	\$ 44,652,763	\$ 45,810,594	\$ 46,344,904	\$ 43,238,596	-6.70%
Other Taxes and Licenses	\$ 8,605,531	\$ 7,623,716	\$ 8,133,500	\$ 8,286,000	1.87%
Permits & Fees	\$ 4,350,929	\$ 4,704,686	\$ 3,854,000	\$ 4,707,000	22.13%
Sales & Services	\$ 18,769,869	\$ 18,183,286	\$ 18,180,551	\$ 18,329,982	0.82%
Total	\$ 307,436,752	\$ 315,577,728	\$ 318,793,026	\$ 344,503,171	8.06%

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 65% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. The FY2022 budget estimate for Property Tax is based on a 99.5% collection rate. In total, Property Tax is budgeted at \$233,196,662, which also includes \$100,000 for prior year property tax collection and \$300,000 for property tax late payment interest.

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

Fiscal Year: 2022

Tax Year: 2021

(Estimated Taxable Value as of 4/15/21)

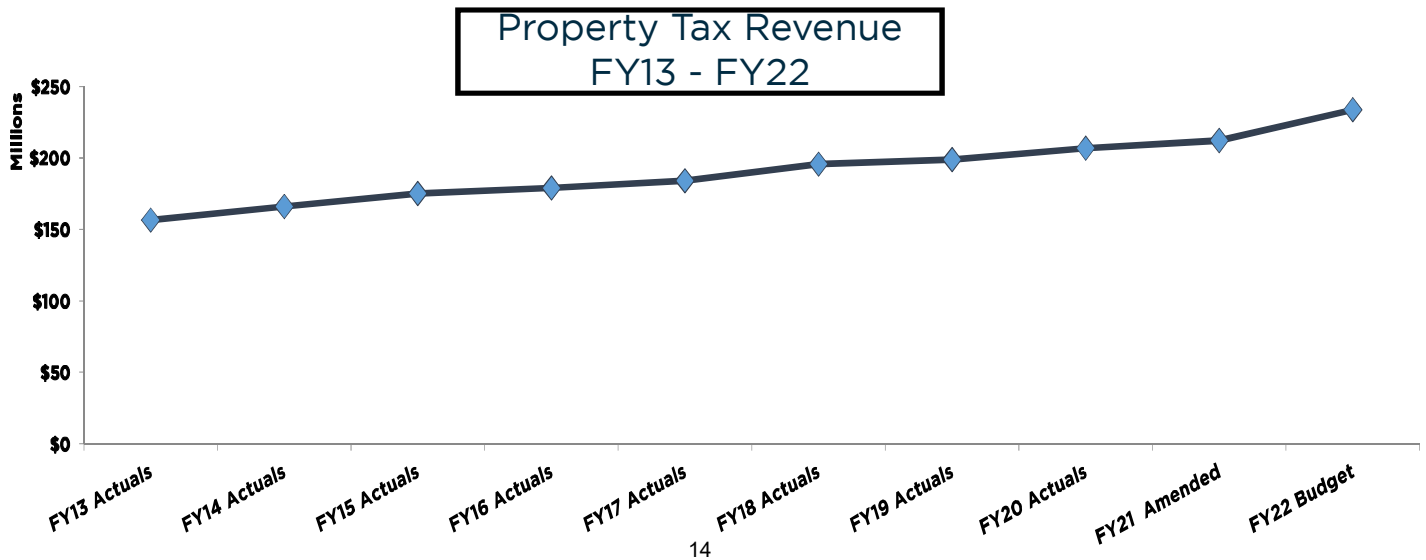
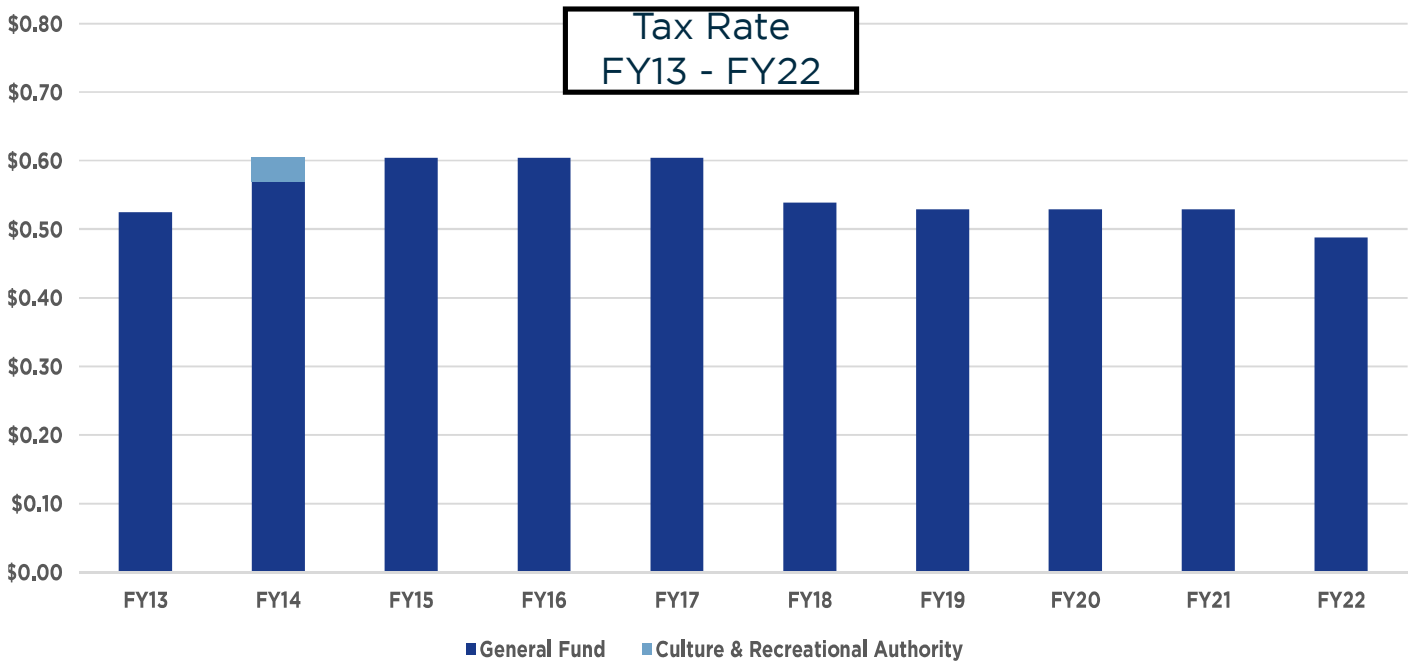
FY2022 Adopted Tax Rate

48.8¢

per \$100 of property value

Real Property	\$41,926,201,034
Personal Property	2,513,981,756
Public Service Companies	1,038,671,669
Registered Motor Vehicles	2,547,478,266
Total Basis	\$48,026,332,725

Collection Rate 99.50%



Major Revenue Source: Sales Tax

The FY2022 Sales Tax Revenue estimate is \$36,344,931.

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 FY2022, the North Carolina Office of State Budget and Management projects low to moderate sales tax growth over projected totals for FY2021.

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

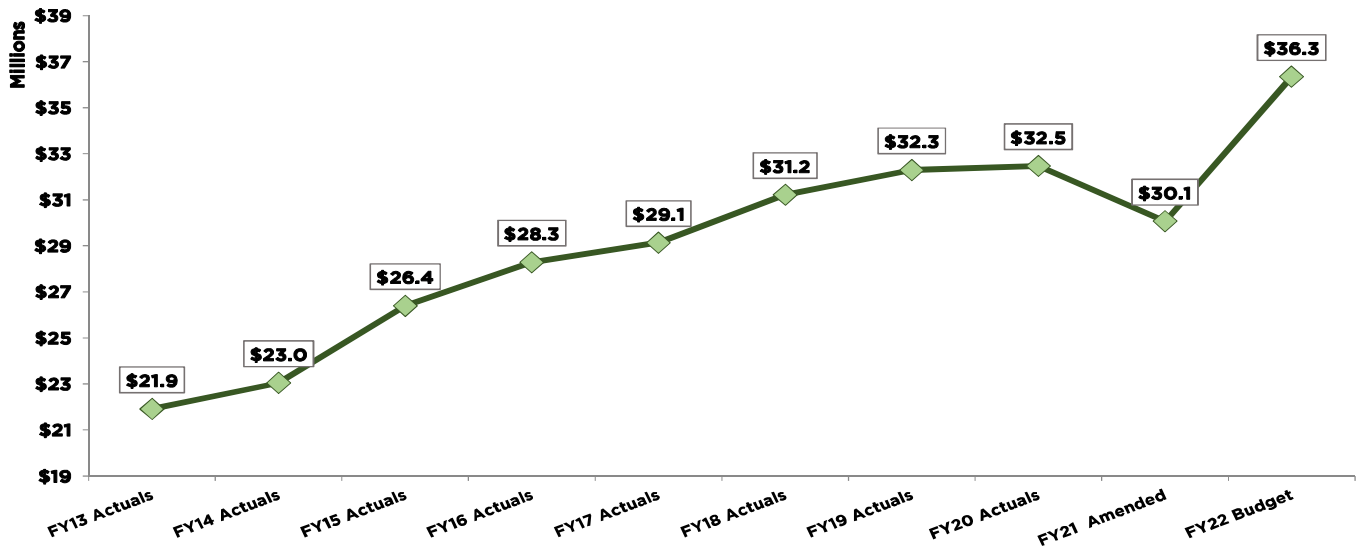
- The one percent tax authorized in 1971 (Article 39) . House Bill #507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction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

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

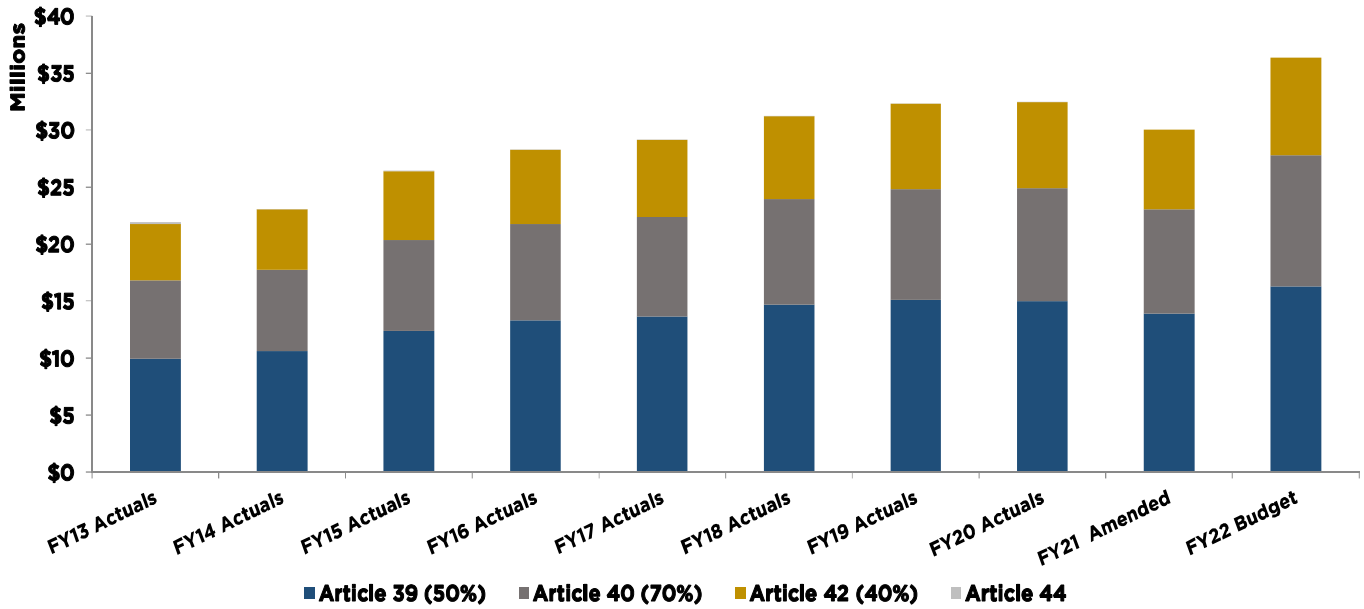
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to Buncombe County Schools and Asheville City Schools pro rata according to average daily membership (ADM) in the two school systems. Due to the shift in Article 40 (30%) and Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital

Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

**Total Sales Tax Revenue
FY13 - FY22**



**Sales Tax Revenue by Article
FY13 - FY22**

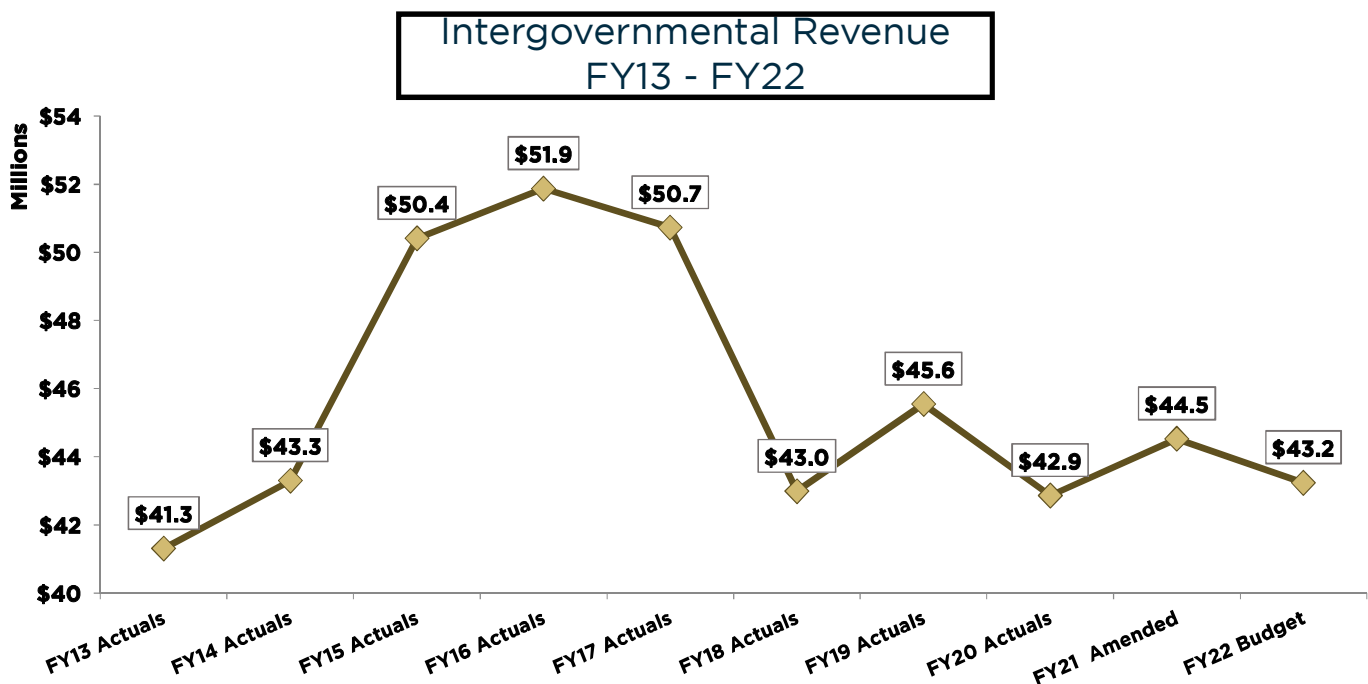


Article	County Share	FY2019 Actual	FY2020 Actual	FY2021 Amended	FY2022 Budget	Growth Over FY21
39	50%	\$15,081,359	\$14,958,026	\$13,882,027	\$16,296,160	17.4%
40	70%	\$9,741,847	\$9,954,565	\$9,161,617	\$11,505,209	25.6%
42	40%	\$7,469,466	\$7,553,687	\$7,024,580	\$8,543,562	21.6%
44	0%	\$496	\$2,178			
	Total	\$32,293,168	\$32,468,456	\$30,068,224	\$36,344,931	20.9%
46	0%	\$13,671,315	\$13,915,008	\$12,731,881	\$14,867,880	16.8%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$43,238,596 and account for 12% of General Fund revenues.

Most of this funding (\$33,594,585) is in federal and state allocations for the Social Service Department (DSS) and Direct Assistance division in FY2021-2022. Public Health is also expected to receive \$4,532,402 in state and federal revenues. An additional \$2.1M is budgeted for revenue from local governments for services provided by Identification Bureau, Sheriff's Office, and Emergency Services. As grants are realized throughout the year the budget is amended to reflect the increased revenues; Public Health received \$3.2M in FY2021 for pandemic response.



Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 2% of the adopted budget, includes \$6,000,000 for the real property transfer tax (excise tax) and \$1,426,000 for video programming taxes. The rental car tax is budgeted at \$600,000, heavy equipment rental tax at \$250,000, and privilege license tax at \$10,000 for FY2022.

Permits & Fees

The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. The revenue generated for licenses and permits makes up 1%, or \$4,707,000, of the General Fund revenue. Permits and inspections make up 59% of these total revenues.

Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Public Health revenues, EMS fees, and Jail revenues. For FY2022, adopted General Fund revenues for sales and services are estimated at \$18,329,982. Sales and Services represent 5% of the total General Fund recommended budget. Highlights include \$3.5M for Public Health, \$5.2M for Emergency Services, \$3.2MM for the Detention Center, \$1.4M for Tax Collections, and \$2.2M for rental income.

Other Revenues

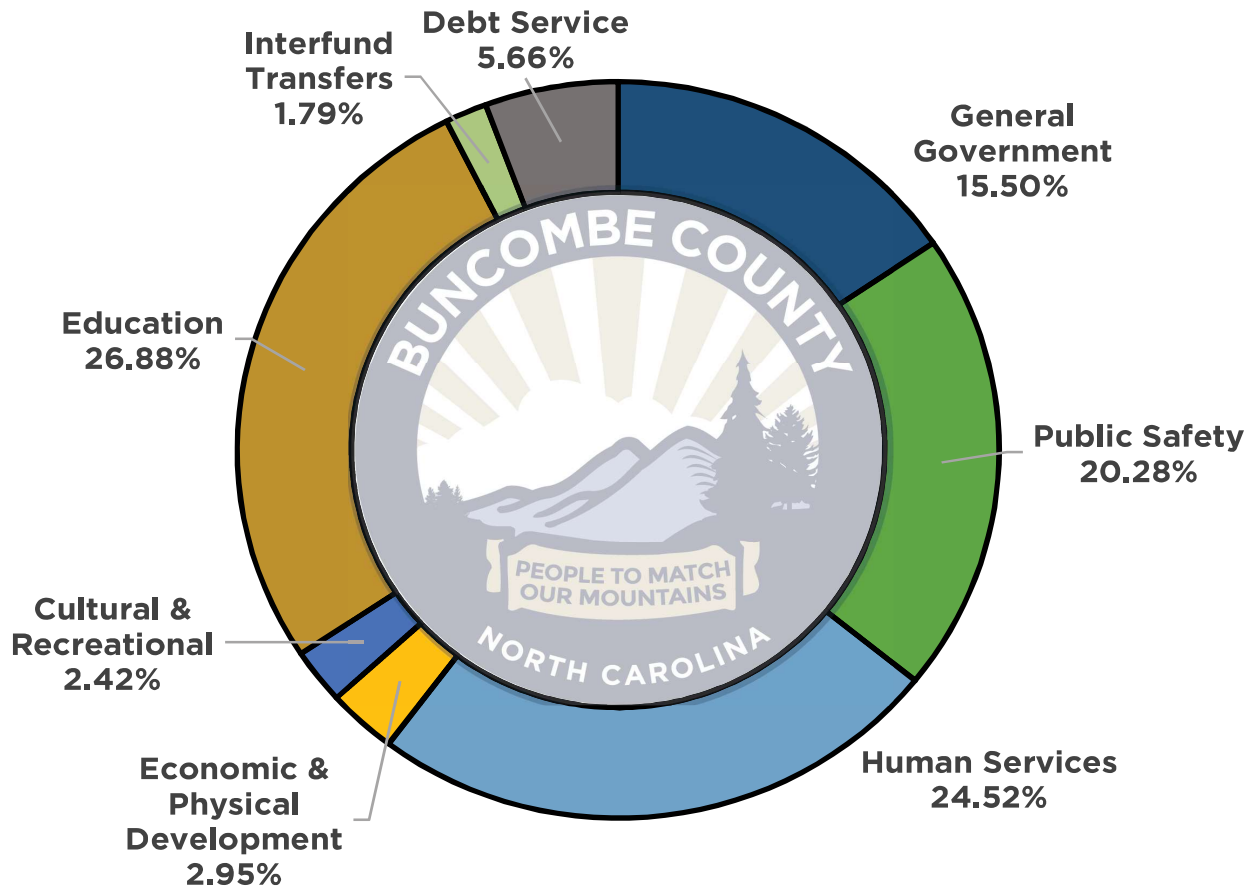
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are recommended at \$6,547,096.

Fund Balance

In the General Fund, \$9,344,348 of fund balance is appropriated in the FY2021-2022 Adopted Budget. This accounts for 2.6% of General Fund appropriations. The projected fund balance assures the county will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County.

General Fund

Where Does the Funding Go?



The Buncombe 2025 Strategic Plan served as the basis for the FY2022 budget. County management worked for the inclusion of deferred needs as a result of the COVID-19 Pandemic with the strategic focus areas. The strategic focus areas are:

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

However, per statute, Buncombe County's adopted budget is presented by functional area. The FY2022 budget keeps the focus on core services: Education, Human Services, and Public Safety. These core services account for over 72% of the total FY2022 budget.

- Education - \$96,870,608
The FY2022 Adopted Budget includes \$72,227,881 for Buncombe County Schools and \$13,127,687 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. One specific area of increase in these

amounts is for benefits costs administered by the State. The FY2022 Asheville-Buncombe Technical Community College budget is \$7,275,600. Pre-K support totals \$3,745,440.

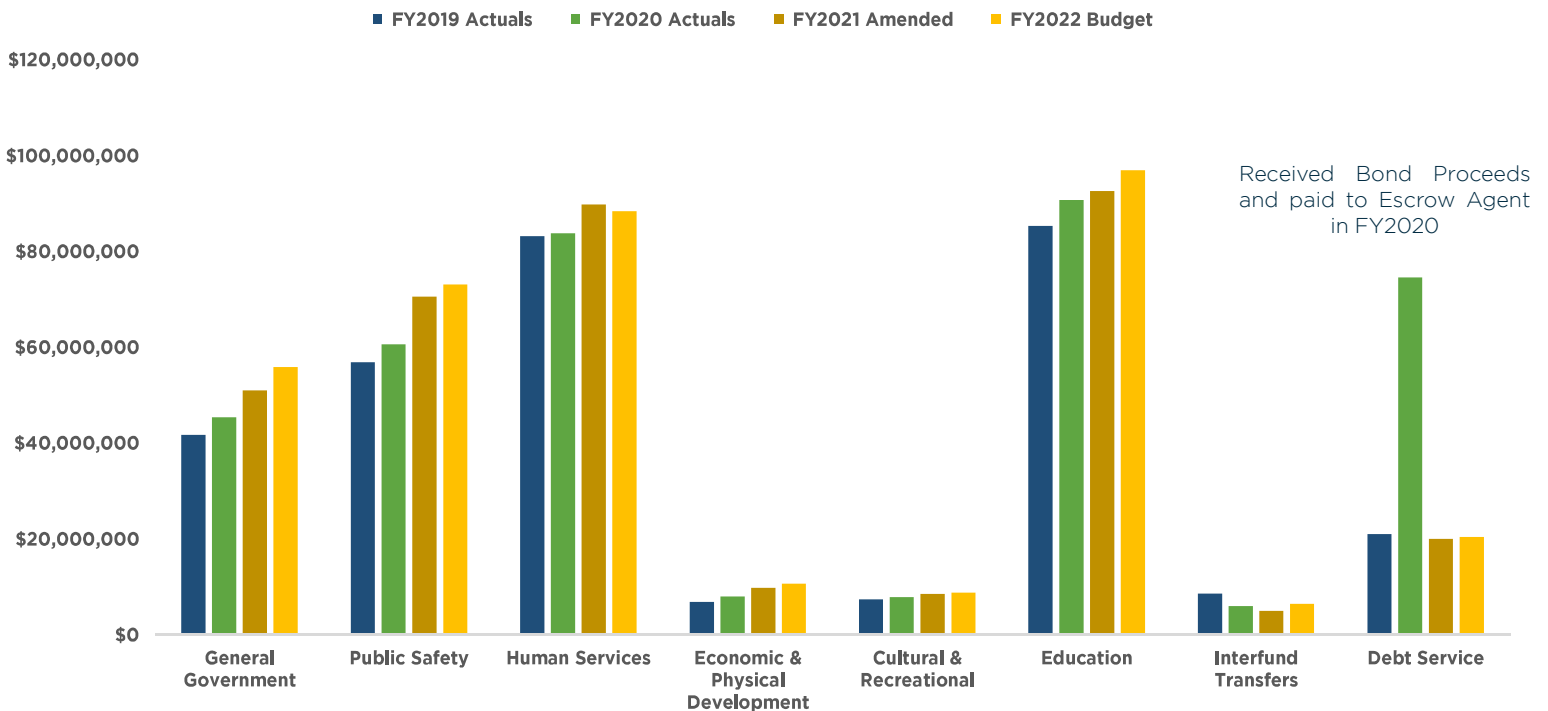
- **Human Services - \$88,369,635**
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated core services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. A specific area of note is the continued investment (an additional \$159,339) in Clinical Services, especially as the pandemic has only increased the County’s need to be well-staffed with nurses who can respond to public health crises.

- **Public Safety - \$73,082,103**
Emergency Services, Sheriff’s Office, and Detention Center are the largest components of the Public Safety function. In FY2022, an additional investment of \$1.1 million in Emergency Services will build Emergency Medical Services (EMS) capacity, including increased training, supplies, capital, and new staff. The County is also budgeting to continue a Community Paramedicine program, targeted assistance for individuals experiencing substance abuse, previously funded by a grant.

Some highlights from the other functional areas include:

- Affordable Housing - Interfund Transfer (\$2,311,845)
- Economic Development Investments - Econ. & Physical Development (\$4,096,333)
- Community Survey - General Government (\$50,000)

Expenditures by Function FY19 - FY22



Special Revenue Funds

Register of Deeds

Automation Fund

\$159,101

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$97,940,498 represents 19% of the total County 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

\$198,013

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

Occupancy Tax Fund

\$30,000,000

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

\$1,269,343

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

\$56,741,373

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

\$5,622,537

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

PDF Woodfin Fund

\$778,450

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

Forfeiture Fund

\$271,681

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

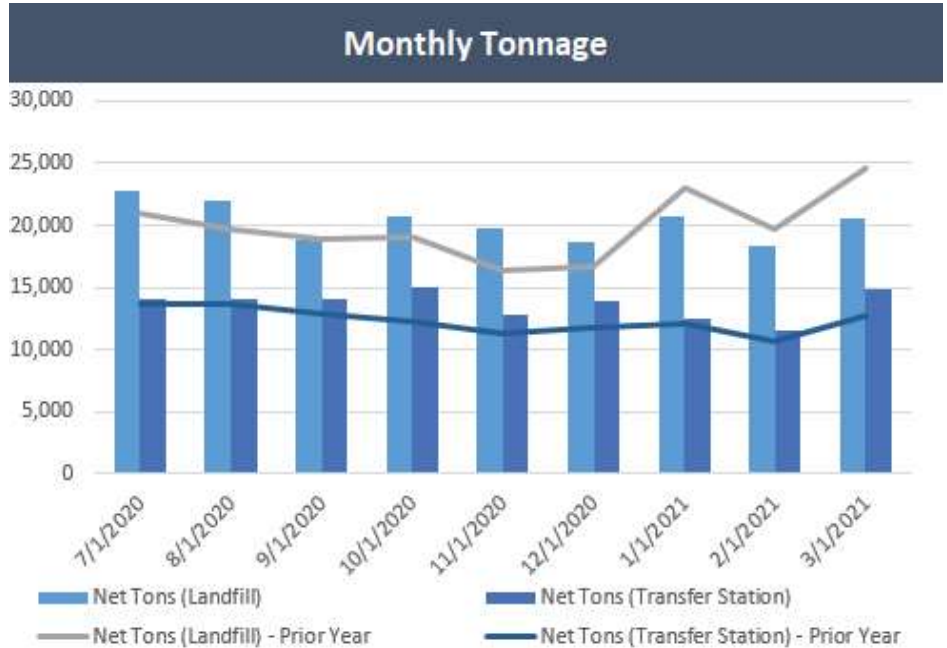
Enterprise Funds

The total adopted budget for the Enterprise Funds is \$12,977,147. This is a 17% increase from the FY2021 amended budget. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

Solid Waste

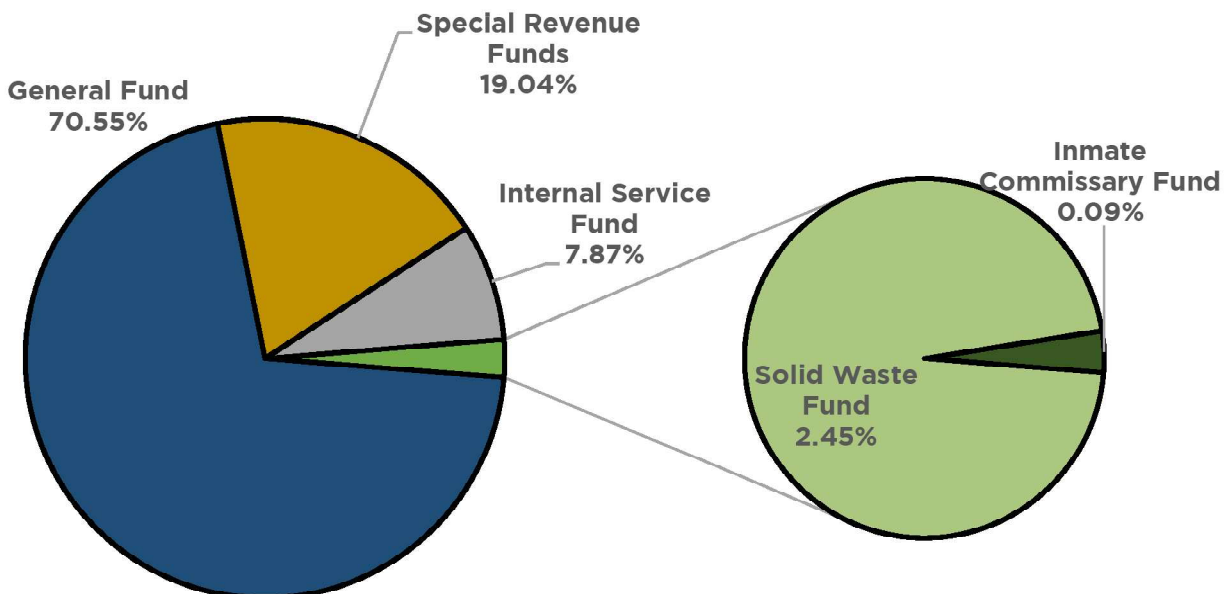
The total recommended budget for Solid Waste is \$12,493,164, a 17% increase from the FY2021 amended budget.

- FY20 MSW Tonnage: 184,319
- FY20 MSW Tonnage Through March: 138,968
- FY21 MSW Tonnage Through March: 142,071
- FY20 Total Tons: 216,811
- FY20 Total Tons Through March: 164,107
- FY21 Total Tons Through March: 167,405



Inmate Commissary

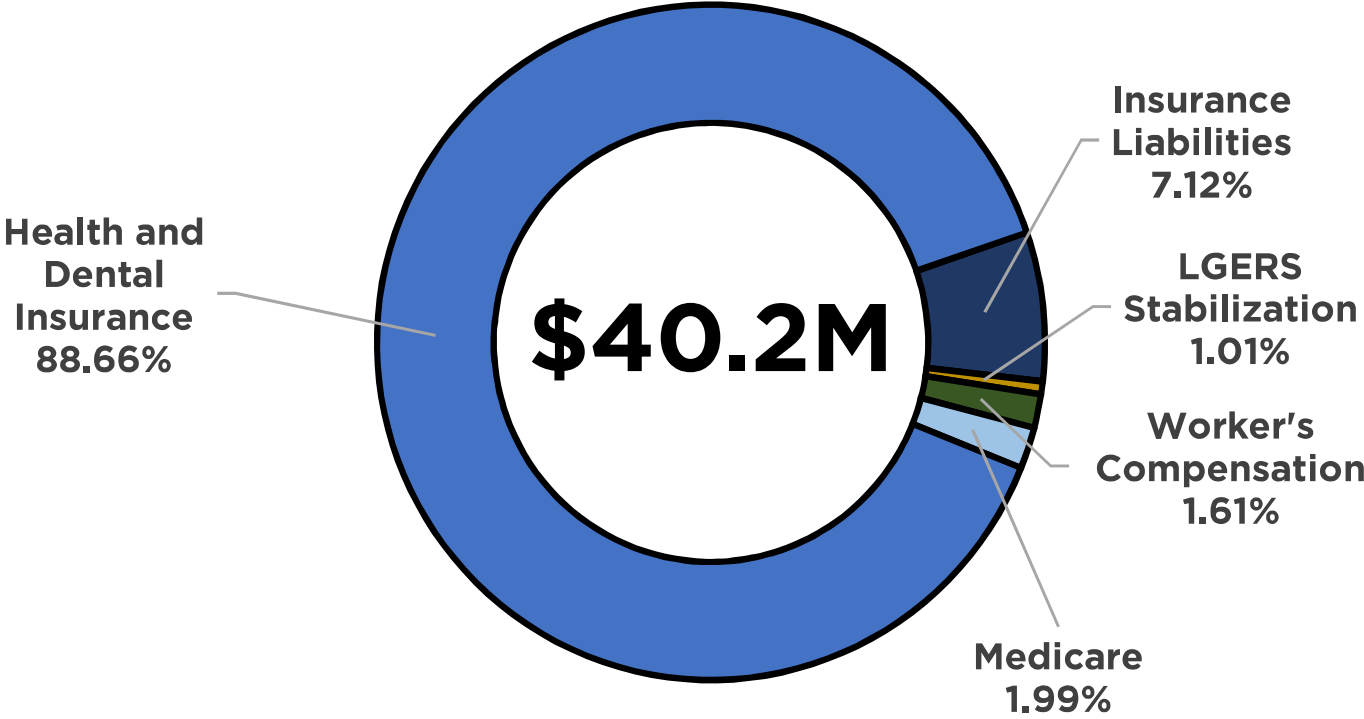
The total adopted budget for Inmate Commissary is \$483,983, which is a 10% increase from the FY2021 amended budget. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.



Internal Service Fund

The Internal Service Fund is adopted at \$40,200,465 and was established to account for the County's group health (self insurance), group dental (purchased), workers' compensation, unemployment, State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

Health & Dental Insurance	\$35,639,950
Insurance Liabilities	\$2,863,147
Medicare	\$800,547
Workers' Compensation	\$646,821
LGERS Stabilization	\$250,000



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Revenues:				
General Fund	323,014,480	379,570,022	347,087,829	360,394,615
Special Revenue Funds:				
Special Taxing Districts Fund*	29,220,872	32,568,871	35,038,870	56,741,373
Transportation Fund	3,975,565	5,237,318	5,321,753	5,622,537
Emergency Telephone System Fund	760,796	222,380	1,193,375	1,269,343
Occupancy Tax Fund	25,296,909	20,782,158	18,000,000	30,000,000
Register of Deeds Automation Fund	143,121	155,082	96,353	159,101
Register of Deeds Trust Fund*	-	-	-	400,000
BCAT & Sheriff Forfeitures Fund	368,799	82,318	569,301	271,681
School Fines & Forfeitures*	-	-	-	2,000,000
Representative Payee Fund*	-	-	-	500,000
PDF Woodfin Downtown Fund	663,951	624,496	745,200	778,450
Reappraisal Reserve Fund	726,666	163,334	447,575	198,013
Enterprise Funds:				
Solid Waste Disposal Fund	10,128,755	11,452,808	10,613,198	12,493,164
Inmate Commissary Fund	579,825	510,828	438,991	483,983
Internal Service Fund	35,747,064	38,007,937	43,869,873	40,200,465
Total	430,626,804	489,377,552	463,422,318	511,512,725
Expenditures				
General Fund	310,741,013	376,805,604	347,087,829	360,394,615
Special Revenue Funds:				
Special Taxing Districts Fund*	29,220,872	32,568,871	35,038,870	56,741,373
Transportation Fund	4,082,775	4,585,490	5,321,753	5,622,537
Emergency Telephone System Fund	742,448	737,003	1,193,375	1,269,343
Occupancy Tax Fund	25,296,755	20,782,158	18,000,000	30,000,000
Register of Deeds Automation Fund	196,050	82,947	96,353	159,101
Register of Deeds Trust Fund*	-	-	-	400,000
BCAT & Sheriff Forfeitures Fund	440,027	168,693	569,301	271,681
School Fines & Forfeitures*	-	-	-	2,000,000
Representative Payee Fund*	-	-	-	500,000
PDF Woodfin Downtown Fund	659,450	628,879	745,200	778,450
Reappraisal Reserve Fund	-	432,630	447,575	198,013
Enterprise Funds:				
Solid Waste Disposal Fund	7,709,410	8,638,904	10,613,198	12,493,164
Inmate Commissary Fund	430,017	486,663	438,991	483,983
Internal Service Fund	35,434,867	33,491,691	43,869,873	40,200,465
Total	414,953,685	479,409,534	463,422,318	511,512,725

* indicates a new fund or a substantial change for FY2022 resulting from GASB 84.

All amounts and calculations referring to the FY2021 Amended Budget within this document are based on the FY2021 Amended Budget as of April 1, 2021.

ADOPTED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
General Fund				
Property Tax	198,764,492	206,786,990	212,211,847	233,596,662
Local Option Sales Tax	32,293,168	32,468,456	30,068,224	36,344,931
Other Taxes	8,605,531	7,623,716	8,133,500	8,286,000
Intergovernmental	44,652,763	45,810,594	46,344,904	43,238,596
Permits & Fees	4,350,929	4,704,686	3,854,000	4,707,000
Sales & Services	18,769,869	18,183,286	18,180,551	18,329,982
Investment Earnings	2,455,950	1,443,663	750,000	50,000
Miscellaneous	3,926,610	1,309,218	1,476,360	1,471,750
Interfund Transfers	9,195,168	6,842,647	9,502,786	5,025,346
Bond Proceeds	-	54,396,766	1,494,302	-
Appropriated Fund Balance	-	-	15,071,355	9,344,348
Total	323,014,480	379,570,022	347,087,829	360,394,615
Special Revenue Funds				
Property Tax	23,005,757	25,116,847	28,339,059	44,099,210
Local Option Sales Tax	6,517,316	7,791,340	7,445,011	13,420,613
Forfeitures	322,929	76,982	528,489	271,681
Other Taxes	25,296,909	20,782,158	18,000,000	30,000,000
Intergovernmental	3,205,249	3,799,447	4,385,136	7,018,430
Permits & Fees	139,932	153,434	93,048	558,601
Sales & Services	-	-	-	-
Investment Earnings	59,534	26,427	3,305	500
Miscellaneous	108,149	61,499	26,369	36,869
Interfund Transfers	2,500,905	2,027,822	1,443,777	1,834,594
Appropriated Fund Balance	-	-	1,148,233	700,000
Total	61,156,680	59,835,957	61,412,427	97,940,498
Enterprise Funds				
Other Taxes	578,909	612,084	581,245	578,816
Intergovernmental	-	-	-	-
Permits & Fees	18,994	18,900	18,994	18,100
Sales & Services	9,674,164	10,918,449	9,541,019	10,978,981
Investment Earnings	302,015	162,121	294,168	250
Miscellaneous	134,498	252,082	137,256	95,000
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	60,445	-
Appropriated Fund Balance	-	-	419,062	1,306,000
Total	10,708,580	11,963,636	11,052,189	12,977,147
Internal Service Fund				
Sales & Services	35,747,064	38,007,937	36,416,299	39,335,802
Investment Earnings	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	-	7,453,574	864,663
Total	35,747,064	38,007,937	43,869,873	40,200,465
Grand Total	430,626,804	489,377,552	463,422,318	511,512,725

ADOPTED BUDGET SUMMARY ALL FUNDS- EXPENDITURES

Service Area Department	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
General Government				
Governing Body	832,314	942,608	1,008,727	933,643
County Manager	1,896,067	2,418,083	1,053,282	1,436,276
Intergovernmental Relations	121,722	371	-	-
Strategic Partnership Grants	1,272,301	1,186,428	1,754,525	1,759,863
Human Resources	944,328	1,030,821	1,748,857	1,982,355
Community Engagement	629,635	708,215	562,004	630,572
PR & Communications	391,950	434,881	685,375	794,623
Finance	2,210,676	2,397,851	2,414,665	2,623,483
Benefits and Risk	-	676,722	-	-
Tax Assessment	3,237,900	3,754,710	3,828,392	3,761,177
Tax Collections	1,912,614	2,050,469	2,076,054	2,205,006
Elections	1,940,806	2,330,138	2,995,844	2,640,852
Register of Deeds	4,478,689	4,089,469	4,764,577	4,628,181
Budget	485,957	532,413	675,432	849,816
Internal Audit	251,856	249,026	341,744	449,504
Information Technology	11,604,212	13,035,749	12,509,547	15,469,360
Performance Management	1,522,865	1,418,699	1,345,967	1,404,274
General Services	6,767,507	7,085,669	7,899,148	8,679,458
Fleet Services	871,784	995,195	2,292,249	2,823,627
Parking Services	-	464,276	605,667	516,380
Sustainability	-	-	489,861	532,528
Legal and Risk	-	55	1,197,385	1,230,155
Nondepartmental	360,777	-	1,198,047	696,296
Register of Deeds Trust Fund	-	-	-	400,000
Register of Deeds Automation Fund	-	59,327	71,551	159,101
Internal Service Fund	33,570,960	33,491,691	39,377,873	40,200,465
Public Safety				
Sheriff's Office	19,371,515	21,058,682	22,035,160	23,262,908
Detention Center	17,589,856	18,046,840	20,850,968	21,495,356
Justice Resource Support	876,220	1,019,576	2,304,960	2,444,545
Family Justice Center	322,068	523,310	465,776	466,503
Juvenile Crime Prevention Council	13,546	16,415	642,523	630,477
Emergency Services	13,468,682	15,322,919	16,804,953	19,738,063
Pre-trial Release	1,106,592	1,071,666	1,125,030	1,082,358
Identification Bureau	1,610,894	1,716,746	1,749,852	2,039,046
Public Safety Training Center	600,811	591,474	711,539	753,458
Public Safety Interoperability Partnership	1,174,669	1,226,970	1,295,750	1,345,372
Nondepartmental	661,929	-	2,553,782	(175,983)
Special Taxing Districts Fund (Fire)	29,220,872	32,568,871	35,038,870	40,741,373
Emergency Telephone System Fund	742,448	737,003	1,193,375	1,269,343
Inmate Commissary Fund	430,017	486,663	425,991	483,983
BCAT & Sheriff Forfeitures Fund	440,027	168,693	569,301	271,681
Human Services				
Public Health	19,634,081	20,801,819	23,126,225	23,270,289
Division of Social Services	51,120,882	51,809,688	52,860,195	53,216,454
Direct Assistance	8,744,032	8,023,241	9,134,086	8,651,392
Veterans Service	352,685	388,780	399,367	402,033
Animal Services	1,180,574	1,176,747	1,483,093	1,514,796
Behavioral Health	1,369,224	1,545,733	856,478	856,478
Community Contracts	-	-	-	-
Nondepartmental	777,051	-	1,936,142	458,193
Representative Payee Fund	-	-	-	500,000
Transportation Fund	4,016,925	4,519,640	5,321,753	5,622,537
Economic & Physical Development				
Planning	2,192,123	2,006,901	2,013,372	2,328,111
Permits & Inspections	2,300,273	2,430,243	2,487,103	2,560,062
Economic Development	1,388,878	2,500,109	3,952,263	4,541,333
Cooperative Extension	401,884	406,865	455,206	470,859
Agriculture and Land Resources	523,857	624,399	522,270	736,776
Nondepartmental	70,135	-	292,576	(1,919)
Occupancy Tax Fund	25,296,755	20,782,158	18,000,000	30,000,000
PDF Woodfin Downtown Fund	659,450	628,879	745,200	778,450
Solid Waste Disposal Fund	7,697,473	8,638,904	10,558,198	11,098,164
Cultural & Recreational				
Library	5,495,775	5,755,570	6,216,041	6,619,536
Parks, Greenways & Recreation	1,742,662	1,968,201	1,958,537	2,045,328
Arts, Museum & History	100,000	100,000	-	-
Strategic Partnership Grants - Cultural and	-	-	-	-
Nondepartmental	66,542	-	315,867	66,735
Education				
Asheville City Schools	12,112,621	12,456,771	12,679,492	13,127,687
Buncombe County Schools	65,284,316	68,221,796	69,761,937	72,227,881
Pre-K	951,460	2,578,248	2,820,589	3,745,440
Child Care Centers	68,000	55,350	-	-
Education Support	317,500	377,342	239,000	494,000
AB Tech	6,500,000	7,075,600	7,075,600	7,275,600
School Fines & Forfeitures Fund	-	-	-	2,000,000
Special Taxing Districts Fund (School Supp)	-	-	-	16,000,000
Interfund Transfers	10,697,121	6,078,188	9,571,574	7,862,227
General Debt Service	20,956,339	74,549,667	19,975,551	20,388,805
TOTAL	414,953,685	479,409,534	463,422,318	511,512,725

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



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	247	251	258	3%
Public Safety	584	618	640	4%
Human Services	570	572	567	-1%
Economic & Physical Development	43	44	49	11%
Culture & Recreation	65	80	98	23%
Total General Fund	1,509	1,565	1,612	3%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,509	1,565	1,612	3%
Enterprise Funds	34	38	39	3%
Internal Service Fund	3	3	4	33%
Grant Projects Fund	1	17	29	71%
Total All Funds	1,547	1,623	1,684	3.8%

*Current Year count refers to beginning FY2021 count.

➤ General Fund

For FY2022, 27 new positions will be added, in addition to 19 positions added mid-year FY2021, and eight (8) positions that will automatically be unfrozen to start FY2022. From the FY2021 count, four (4) approved positions were not created for need-based reasons and one (1) was transferred to the Grant Projects Fund. The Human Services count is now corrected for a double counting of four (4) positions from the prior year.

➤ Enterprise Funds

For FY2022, Solid Waste will add one (1) new position.

➤ Grant Projects Fund

For FY2022, 11 new positions have been added for grants and one (1) was transferred from the General Fund. Of those 12, three (3) new positions were approved during FY2021 for the administration of Local Fiscal Recovery Funds.



Capital Improvement Program

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, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets.

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

Referring to Government Finance Officers Association (GFOA) best practice, specific criteria was used for the Capital Review Team to assess the quality of submissions and their candidacy for inclusion in the CIP. Twenty-two project requests were presented by County departments and after use of criteria and applying budget constraints, ten projects were recommended by the Team. Three of these projects will be debt-financed in FY2022, six purchased via Pay As You Go (pay-go) and one funded mostly with eligible 911 fund dollars. The Solid Waste Enterprise Fund will debt-finance two projects while purchasing four others via pay-go.

Buncombe County FY22-26 Capital Improvement Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
Elections							
Elections Complex		\$7,070,000					Debt Finance
Emergency Services							
911 Back-Up Center	\$700,000						911 Fund
EOC upgrades to PSTC		\$217,100					TBD
Garage and Warehouse Improvements		\$864,100					TBD
EMS Base Construction		\$1,200,000					Debt Finance
VHF Radio System			\$600,000				Pay-Go
General Services							
Administration Building Envelope Repair	\$2,459,869						Debt Finance
BAS system for Detention Center	\$174,052						Pay-Go
FY22 40 Coxe Interior Renovation	\$1,213,615						Project Savings
Planning for Forward Facing Building	\$200,000						Pay-Go
Soccer Complex Improvements (Second Installment)		\$165,540					Pay-Go
Governing Body							
I-26 Infrastructure Project - Multimodal Design Elements						\$1,000,000	Debt Finance
HHS							
Mobile BCHHS Unit	\$150,000						Public Health Funding
Information Technology							
Criminal Justice Information Systems Replacement		\$5,000,000					Debt Finance
Public Safety Radio System Replacement			\$12,200,000				Debt Finance
Public Safety Training Center							
Firing range phase 2 design		\$327,518					TBD
Firing range phase 2 construction		\$4,869,190					TBD
Recreation Services							
Accessible Boat Launch at Lake Julian Park	\$40,000						Pay-Go
Buncombe County Sports Park Dog Park	\$80,500						Pay-Go
Lake Julian Bathroom Additions	\$674,160						Debt Finance
Lake Julian Paddle Boat Replacement	\$88,000						Pay-Go
New Restroom Facility for Sports Park	\$159,000						Pay-Go
Owen Park Playground Upgrade	\$125,249						Pay-Go
Automatic gate at the Buncombe County Sports Park		\$100,000					Pay-Go
Charles D. Owen Dog Park		\$57,500					Pay-Go
Open Air Classroom at Charles D. Owen Park		\$115,000					Pay-Go
Swing Gates for Parks		\$74,750					Pay-Go
Adult Playground			\$172,500				Pay-Go
Audit of Available Space for Future Development			\$30,000				Pay-Go
Construct two pickleball courts				\$348,000			Pay-Go
Murals on Existing Structures						\$200,000	Pay-Go

Buncombe County FY22-26 Capital Improvement Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
Sustainability							
Solar Panel Installation Phase 2 (E AVL Library)	\$400,000						Debt Finance
Solar Panel Installation Placeholder		\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	TBD
Capital Projects Fund TOTAL	\$6,464,445	\$20,460,698	\$13,402,500	\$748,000	\$400,000	\$1,600,000	
Intergovernmental Relations							
Buncombe Broadband Expansion	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000		TBD
Special Projects TOTAL	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000		

Greenways Five Year Outlook

Greenways	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
Woodfin Greenway	\$ 500,000						Pay-Go
Enka Heritage Greenway	\$ 120,000						Pay-Go
Sidewalks	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		Pay-Go
Future Greenways		\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000		Pay-Go
Hominy Creek Greenway						\$ 80,000	Pay-Go
Total	\$ 645,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 80,000	

The amounts provided above are recommended funding for Greenways in FY22, totaling \$645,000. The amounts for Woodfin Greenway and Enka Heritage Greenway (a subset of the Enka Destination Grant) complete the County's current fiscal commitment to those Greenway projects.

Solid Waste Enterprise Fund Capital Improvement Plan

Project Name	Category	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
Compost Feasibility Study	Engineering	\$ 100,000						Pay-Go
Landfill Engineering Cell 7 MSW Construction	Construction	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 4,333,672	Debt Finance
Landfill Phase 7 C&D	Construction	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	\$ 577,822	Debt Finance
MSW landfill Cell 6 Gas Collection and Control System Expansion	Planning	\$ 350,000						Pay-Go
New Floor Trailer for Transfer Station Hauling	Equipment	\$ 100,000						Pay-Go
Purchase 6 New Semi-Trucks for Transfer Station Hauling	Equipment	\$ 845,000						Pay-Go
Off-Road Dump Truck	Equipment	\$ 465,000						
Borrow Investigation and Area Development	Engineering		\$ 300,000					Pay-Go
Convenience Site Improvements	Equipment		\$ 75,000					Pay-Go
Electric EVB Roll Off Truck	Equipment		\$ 175,000					Pay-Go
Landfill Gas to Energy New Generator, Skid, and Equipment	Planning		\$ 449,254	\$ 449,254	\$ 449,254	\$ 449,254	\$ 449,254	Debt Finance
MSW Cells 1-5 Gas Collection and Control Improvements	Planning		\$ 450,000					Pay-Go
New Track Hoe	Equipment		\$ 250,000					Pay-Go
New Walking Floor Trailers (2 @ \$100K)	Equipment		\$ 200,000					Pay-Go
Paving for Transfer Station	Planning		\$ 100,000					Pay-Go
Landfill Gas to Energy Engine Longblock Rebuild	Equipment			\$ 115,487	\$ 115,487	\$ 115,487	\$ 230,974	Debt Finance
Landfill Inbound Weight Scale Replacement	Equipment			\$ 70,000				Pay-Go
New Walking Floor Trailers (3 @ \$100K) - Replacement Process	Equipment			\$ 300,000				Pay-Go
Paving Overlay	Planning		\$ 250,000					Pay-Go
Residential Service Evaluation	Planning		\$ 200,000					Pay-Go
New Bulldozer	Equipment				\$ 300,000			Pay-Go
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment				\$ 200,000			Pay-Go
Outbound Scale Replacement	Equipment				\$ 70,000			Pay-Go
Tipping Floor Repairs	Equipment				\$ 250,000			Pay-Go
Landfill Phase 8 C&D	Construction					\$ 345,640	\$ 2,073,840	Debt Finance
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	Equipment					\$ 200,000		Pay-Go
Solid Waste Capital Projects Total		\$ 4,315,747	\$ 4,455,001	\$ 3,840,488	\$ 3,840,488	\$ 3,566,128	\$ 7,665,562	\$ 27,683,414

Information Technology Data Governance Five Year Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Funding Source
Budget						
Enterprise Budgeting Tool	\$318,351					General Fund
CAPE						
Public Records Request Management Tool	\$30,000					General Fund
Community Engagement Platform for Web	\$50,000					General Fund
Online Customer Relations Portal	\$25,000					General Fund
Content Management System					\$250,000	General Fund
County Manager						
COOP System and Services		\$120,000				General Fund
Emergency Services						
Web EOC			\$81,925			General Fund
Enterprise						
Cobblestone DocuSign Adapter			\$20,000			General Fund
Finance						
Cobblestone Vendor Gateway	\$18,000					General Fund
Cobblestone Document Collaboration			\$12,000			General Fund
Governing Body						
Agenda and Meeting Management Software		\$33,000				General Fund
General Services						
Faster Upgrade		\$136,313				General Fund
Facility Dude Upgrade			\$35,000			General Fund
HHS						
Food and Lodging		\$167,000				General Fund
NCFast Robot Process Automation					\$150,000	General Fund
Human Resources						
LinkedIn Learning				\$68,960		General Fund
Workday Learning Module				\$190,000		General Fund
Information Technology						
O365 Backup Solution	\$50,000					General Fund
Power BI Cloud Service	\$46,000					General Fund
Library						
Papercut Print Release Terminals - Libraries	\$11,000	\$55,000				General Fund
Tax Assessment						
Combined Personal and Real Property Assessment			\$173,000			General Fund
Total	\$548,351	\$511,313	\$321,925	\$258,960	\$400,000	
Department/Project - Other Funds						
	FY22	FY23	FY24	FY25	FY26	Funding Source
Emergency Services						
Emergency Fire Dispatch Protocols Tool	\$173,731					911 Fund
Justice Services/HHS/Sheriff						
Inter-Departmental Case Management System	\$15,000					Grants Fund

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Appendix A

FY2022 Grant Recommendations

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

**Buncombe County Early Childhood Education and Development Fund
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2021 Funding	FY2022 Funding Request	FY2022 Proposed Funding
Buncombe County Schools	Increasing Access to High-Quality Early Care and Education at Emma Elementary School	\$450,000	\$1,000,000	\$792,657
	Averys Creek Elementary PreK Classroom	\$0	\$100,000	\$100,000
Buncombe Partnership for Children	Child Care Resources: Professional and Systems Development Project	\$153,000	\$153,000	\$153,000
	Early Childhood Systems Coordination & Single Portal of Entry Implementation	\$98,644	\$143,160	\$143,160
	Early Childhood Teacher Workforce Development Program	\$138,019	\$179,483	\$179,483
	Staffed Family Child Care Network to Increase FCCH slots	\$15,882	\$28,926	\$28,926
Colaborativa La Milpa	PODER Emma ECE Collaborative Network	\$36,729	\$36,000	\$36,000
Community Action Opportunities	Boost Buncombe Children, A school-day school-year Pre-Kindergarten Project at Johnston Elementary	\$138,262	\$138,262	\$138,262
	Boost Buncombe Families, A Full-Day Full-Year Pre-Kindergarten Program at the Lonnie D Burton Center	\$234,675	\$529,389	\$529,389
	Boost Buncombe Families, Providing Full-Day Full-Year Services for existing Head Start Children	\$0	\$392,109	\$392,109
	We're Different and the Same!	\$0	\$4,999	\$4,999
Eliada Homes, Inc	Eliada Child Development Center	\$106,384	\$111,028	\$84,832
Evolve Early Learning	Together We Rise at Evolve Early Learning		\$163,100	\$118,000
Irene Wortham Center	Early Learning Center Program Enhancement	\$97,706	\$204,140	\$148,547
Read to Succeed	Community-Powered Literacy Family Engagement and Kindergarten Readiness		\$73,140	\$50,000
Southwestern Child Development	Valley Child Development	\$183,508	\$207,508	\$95,076
Swannanoa Valley Child Care Council	Promoting and Enhancing Growth	\$331,945	\$173,000	\$127,000
TBD (will be awarded through RFP)	PreK expansion planning	\$69,000		\$69,000
The Christine Avery Learning Center	Advancing And Expanding Early Childhood Education (AAEECE)	\$250,000	\$375,000	\$375,000
YWCA of Asheville and Western North Carolina	Year 2 of multi-year grant for Early Learning Program	\$80,000	\$150,000	\$150,000
	YWCA Empowerment Child Care		\$30,000	\$30,000
Asheville City Schools	Expanding High-Quality Early Childhood Education within Asheville City Schools and Local Communities	\$159,000	\$693,288	\$0
Asheville Creative Arts	To Support an Innovative Partnership Between ACA Teaching Artists and Early Childhood Educators	\$0	\$75,000	\$0
F I R S T	Behavior Support Initiative (BSI)	\$0	\$99,100	\$0
Rainbow Community School	Rainbow Community School Early Childhood Program Expansion: Funding for a transitional kindergarten	\$0	\$111,848	\$0
			TOTAL:	\$3,745,440

**Buncombe County Isaac Coleman Grant
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2021 Funding	FY2022 Proposed Funding
E.W. Pearson Project (Fiscal Sponsor: Shiloh Community Association)	Creating Sustainability in the E. W. Pearson Project Collaborative's Communities	\$150,000	\$150,000
Hood Huggers International (Fiscal Sponsor: Asheville Creative Arts)	Rebuilding Afrilachia	\$43,454	\$43,454
PODER Emma Community Ownership (Fiscal Sponsor: CIMA-Compañeros Inmigrantes de las Montañas en Accion)	Colaborativa La Milpa	\$102,295	\$102,295
Read to Succeed	Equitable Opportunites for Literacy	\$84,251	\$84,251
Umoja Health, Wellness, and Justice Collective	Place-Based Peer Support for Equity in Recovery	\$120,000	\$120,000
		TOTAL:	\$500,000

**Buncombe County Tipping Point Grant
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2022 Proposed Funding
A Therapist Like Me	A Therapist Like Me	\$5,000
AB Tech Foundation	Bloom Fitness Grows at Asheville-Buncombe Technical Community College (A-B Tech)	\$5,000
Arms Around ASD	Arms Around ASD (Autism Spectrum Disorder) - New Mall Location	\$5,000
Asheville Buncombe County Land Trust	Building A Movement: Part II	\$5,000
Asheville Writers in the Schools and Community	Family Voices	\$5,000
Asheville-Buncombe Food Policy Council	Asheville-Buncombe Food Policy Council	\$5,000
Aurora Studio & Gallery	Art Builds Community	\$5,000
Babies Need Bottoms	Emergency diaper relief for community based organizations	\$5,000
Bountiful Cities	Southside Community Garden Market Program	\$5,000
Eagle Market Streets Development Corp	Jeremiah Robinson Yoruba Life Project	\$5,000
Jewish Family Services WNC	Mental Health Counseling for People without Insurance	\$5,000
Mountain Child Advocacy Center	Child Abuse Prevention Initiative for Diverse Communities	\$5,000
Project Lighten Up	Project Lighten Up Virtual Learning Academy and After School Action Program for Excellence	\$5,000
Read to Succeed	Fluency Fun - Connecting UNCA and K-3 Students	\$5,000
RHA Health Services, Inc	Student Summit 2021	\$5,000
RiverLink	Students for the Environment and Community	\$5,000
Shiloh Community Association	Shiloh Community Garden Greenhouse Nursery & Herbal Medicine Production	\$5,000
Trauma Intervention Programs, Inc.	TIP: Emotional First Aid and Diversity Training	\$5,000
Umoja Health, Wellness and Justice Collective	Shanique Simuel Change Your Palate	\$5,000
YTL Training Program	YTL Summer STEM Enrichment Programs	\$5,000
Asheville Area Chamber of Commerce Community Betterment Foundation	Inclusive Hiring Partners: Healthier Workplaces for People Facing Significant Barriers to Employment	\$0
Asheville Community Enterprises, LLC	Asheville Community Enterprises, LLC	\$0
Carolina Concert Choir	Prayers and Remembrances Concert	\$0
Co-operate WNC	Increasing Solar Energy Access with Cooperative Purchasing	\$0
Eagle Market Streets Development Corp	HERS Limited Liability Co	\$0
Just Folks	Kente Kitchen Food Pantries for Black Churches	\$0
Mount Zion Community Development, Inc.	Project EMPOWER (Education Means Power).	\$0
Nicolas Rhinehart	Run Wild Urban Farms	\$0

SeekHealing	Herbal First Aid Kits and Fundraising Software	\$0
SPARC Foundation	REST + RESTORATION	\$0
Warrior Moms www.WarriorMoms.us	Warrior Moms Survival Kits	\$0
YMI Cultural Center	G.E.M.S	\$0
TOTAL:		\$100,000

**Buncombe County Strategic Partnership Grants
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2022 Funding Request	FY2021 Funding	FY2022 Proposed Funding
Appalachian Sustainable Agriculture Project	Appalachian Grown: Strengthening Connections Across Buncombe County	\$30,000	\$20,000	\$20,000
Asheville Area Arts Council	Community Art Initiatives: Programs, Economic Development & Recovery	\$30,000	\$20,000	\$15,000
Asheville Buncombe Community Christian Ministry	Stepping To Success: Closing the Unemployment Gap for Women in Buncombe County	\$66,000	\$0	\$43,500
Asheville GreenWorks	Trash and Trees: A Greener Buncombe County for a Sustainable Future for All	\$80,000	\$40,200	\$40,200
Asheville Grown Business Alliance	Growing the Go Local Movement to build a sustainable and equitable regional economy	\$25,000	\$15,000	\$10,000
Asheville Humane Society	Pets & Their People Thriving Together	\$25,000	\$15,000	\$15,000
Asheville Museum of Science (AMOS)	STEM the COVID Slide: Close K-8 learning gaps using dynamic science education during a pandemic	\$50,000	\$25,200	\$20,000
Babies Need Bottoms	Diaper Assistance for Families in Crisis	\$20,000	\$16,887	\$16,887
Bountiful Cities	School Garden and Outdoor Education Support	\$15,000	\$15,000	\$10,000
Buncombe County Schools Family Resource Center	The Face of Hope	\$40,000	\$0	\$15,000
Carolina Small Business Development Fund	Western Women's Business Center (WWBC)	\$100,000	\$35,000	\$29,500
Children First/Communities in Schools of Buncombe County	Attendance, Behavior, Coursework, Social-Emotional Learning + Parent Engagement for K-6 Students	\$80,000	\$70,240	\$70,240
Eliada Homes, Inc	Eliada Students Training for Advancement	\$24,000	\$24,000	\$15,000
Haywood Street Congregation	Haywood Street Respite (HSR)	\$50,000	\$45,444	\$41,321
HELP (Hands Enriching Life Positively)	Water Supplementation and Staff/Volunteer Supplies for "The Vine" Community Garden	\$5,000	\$0	\$5,000
Horizons at Carolina Day	Horizons at Carolina Day Equity-Centered Enrichment Program Expansion	\$20,416	\$0	\$10,000
Jordan Peer Recovery, Inc	House of Victory: Peer-Led Sober, & Supportive transitional housing for Recovery/Re-Entry	\$112,080	\$0	\$20,000
Literacy Together (formerly Literacy Council of Buncombe County)	Pathways to Opportunity	\$45,000	\$32,800	\$32,800
Mount Zion Community Development, Inc.	Project NAF (Nurturing Asheville & Area Families)	\$45,000	\$0	\$36,000
Mountain BizWorks	Expanding Entrepreneurship and Jobs in Communities of Color	\$65,000	\$50,000	\$40,000
MusicWorks Asheville	MusicWorks Asheville	\$20,000	\$0	\$10,000

OnTrack Financial Education & Counseling	Free Tax Preparation through Volunteer Income Tax Assistance (VITA)	\$18,000	\$12,900	\$18,000
Our VOICE	Survivors Thrive - Virtual delivery of Our VOICE Counseling	\$20,000	\$0	\$18,000
Pisgah Legal Services	Legal Services for Children and Families in Buncombe County	\$120,000	\$92,000	\$92,000
Project Lighten Up	Project Lighten Up Summer Learning Academy	\$50,000	\$21,050	\$30,000
Read to Succeed	Community-Powered K-3 Literacy Engaging Children, Families, and Community Partners	\$38,000	\$27,000	\$27,000
RiverLink	Healthy Streams, Healthy Communities: Tackling Water Quality and Flooding in the Southside Community	\$30,000	\$0	\$24,000
Sandy Mush Community Ctr.	Sandy Mush Community Center - Building for a Healthy, Engaged and Connected Community	\$35,500	\$33,000	\$20,000
The Mediation Center	Family Visitation Program	\$10,000	\$10,000	\$10,000
Under One Sky Village Foundation	Cultivating Resilience and Supporting the Reunification Process for Youth in Foster Care	\$14,950	\$0	\$10,000
University of North Carolina at Asheville Foundation	Marvelous Math Club (MMC)	\$95,716	\$0	\$14,357
Western Carolina Medical Society Foundation	Project Access® Social Resources Initiative	\$32,500	\$0	\$24,000
Wortham Center for the Performing Arts	Wortham Center for the Performing Arts: A Community Resource	\$37,500	\$18,500	\$16,500
YMI Cultural Center	YMI Strategic Partnership Project	\$1,082,103	\$0	\$20,000
YWCA of Asheville and Western North Carolina	YWCA Getting Ahead Program	\$30,000	\$24,467	\$30,000
YWCA of Asheville and Western North Carolina	YWCA Swim Equity	\$30,000	\$19,967	\$20,000
Asheville Art Museum	Asheville Art Museum: Building Capacity for Recovery	\$50,000	\$0	\$0
Big Ivy Community Club	Big Ivy Community Club Funding 2022	\$75,000	\$20,000	\$0
Blue Ridge Parkway Foundation	Expanding the Kids in Parks Platform and Impact in Buncombe County	\$25,000	\$0	\$0
Folk Heritage Committee	Shindig on the Green	\$4,000	\$2,000	\$0
Friend of the Nature Center	Engaging Environmental Education for Buncombe County Students	\$7,000	\$0	\$0
Green Built Alliance	100% Renewables Strategic and Implementation Plan	\$25,000	\$0	\$0
Heart of Horse Sense	The Teaching Horse: Regulate, Relate, Reason Support for Teachers	\$20,000	\$0	\$0
JM Leadership Consulting	Leadership Legacy Training	\$5,000	\$0	\$0
One Youth At A Time, Inc.	Supporting the Humanity of Brown and Black Youth	\$20,000	\$0	\$0
Partners Unlimited, Inc.	Academic Enhancement Program	\$25,000	\$0	\$0
SeekHealing	Connected Communities	\$60,000	\$0	\$0
Skyview Golf Association	Skyview Open: Annual PRO/AM Golf Tournament	\$10,000	\$0	\$0
The Council on Aging of Buncombe County, Inc.	Friends for Social Justice	\$35,500	\$0	\$0

The Environmental Quality Institute	Volunteer Water Information Network (VWIN) - Buncombe County	\$9,000	\$7,500	\$0
WNC Communities	Engaging Communities for a Resilient Future	\$20,000	\$17,960	\$0
YTL Training Program	YTL Training Programs Learning, Growing and Thriving Together	\$165,000	\$0	\$0
			TOTAL:	\$889,305

**Buncombe County HCCBG and Buncombe County Supplemental Funding Grants
FY2022 Grant Recommendations**

Organization Name	Service	FY2022 Funding Request	FY2021 Funding	FY2022 Proposed Funding (HCCBG)	FY2022 Proposed Funding (County)
Buncombe County/Mountain Mobility	Medical Transport	\$388,710	\$275,000	\$314,636	\$0
Buncombe County/Mountain Mobility	General Transport	\$209,262	\$175,000	\$195,789	\$0
DayStay HBC, Inc	Adult Day Care	\$21,000	\$21,000	\$21,000	\$0
Jewish Family Services WNC	Group Respite	\$19,000	\$19,000	\$17,368	\$0
Jewish Family Services WNC	Mental Health Counseling	\$9,000	\$9,000	\$8,478	\$0
Land of Sky Regional Council	Health Promotion	\$30,850	\$30,850	\$30,615	\$0
MAHEC - Home Based Primary Care Outreach	Health Promotion	\$30,000	\$0	\$0	\$30,000
Meals on Wheels of Asheville & Buncombe County	Home Delivered Meals	\$201,630	\$156,298	\$192,153	\$0
MemoryCare	Caregiver Support	\$70,000	\$50,000	\$0	\$57,500
Mountain Housing Opportunities, Inc.	Housing Home Improv.	\$60,000	\$55,000	\$57,961	\$0
MountainCare	General Transport	\$63,000	\$62,192	\$44,347	\$0
MountainCare	Adult Day Health	\$175,000	\$150,000	\$160,887	\$0
MountainCare	Adult Day Care	\$70,000	\$48,000	\$61,055	\$0
OnTrack Financial Education & Counseling	Financial Counseling	\$23,000	\$20,000	\$0	\$21,000
Pisgah Legal Services - Elder Law Program	Legal Services	\$70,000	\$60,000	\$67,617	\$0
The Council on Aging of Buncombe County, Inc.	Housing Home Improv.	\$24,070	\$20,000	\$23,599	\$0
The Council on Aging of Buncombe County, Inc.	Congregate Meals	\$200,000	\$157,299	\$185,845	\$0
The Council on Aging of Buncombe County, Inc.	Information & Assistance	\$120,000	\$100,000	\$109,115	\$0
The Council on Aging of Buncombe County, Inc.	In Home Aide Level I, II, III	\$420,000	\$590,000	\$23,610	\$386,607
The Council on Aging of Buncombe County, Inc.	Institutional Respite	\$8,703	\$0	\$0	\$4,893
The Council on Aging of Buncombe County, Inc.	Consumer Directed Services	\$57,730	\$0	\$32,262	\$0
CNC/ACCESS, INC. DBA All Ways Caring HomeCare	In Home Aide Level I, II, III	\$102,224	\$0	\$0	\$0
The Council on Aging of Buncombe County, Inc.	Volunteer Development	\$43,595	\$0	\$0	\$0
YMCA of Western North Carolina	Health Promotion	\$104,737	\$0	\$0	\$0
TOTAL:		\$2,521,511	\$1,998,639	\$1,546,337	\$500,000

Home and Community Care Block Grant Funding (From the Land of Sky: <http://www.landofsky.org/hccbg.html>)

Established in 1992 under NCGS 143B-181.1(a)(11), the HCCBG was devised to provide a “common funding stream” for a comprehensive and coordinated system of home and community-based services and opportunities for older adults. HCCBG services are provided by local agencies within the community and are available to people ages 60 and older who are socially and economically needy.

HCCBG is administered through the NC Division of Aging and Adult Services and the Area Agency on Aging. It combines federal and state funds with a local match, and it gives county commissioners discretion in budgeting and administering aging funds.

The state and federal estimated allocation of \$1,546,335 is provided directly to Land of Sky for administration and allocation. Each year Buncombe County provides a local match and additional supplemental funds totaling \$500,000 to support the needs of older adults in the community.

**Buncombe County Community Recreation Grants
FY2022 Grant Recommendations**

Organization Name	Project Name	FY2022 Funding Request	FY2022 Funding
Boggs	SMCC Recreation Enhancement	\$5,237	\$5,236.64
Asheville GreenWorks	Hominy Creek Greenway - Trail Repairs Phase 2	\$6,000	\$6,000.00
Bountiful Cities	Community Garden Composters	\$3,680	\$3,680.00
Asheville Tennis Association	Tennis Everyone!	\$6,000	\$6,000.00
Asheville GreenWorks	Native Tree Nursery Expansion at Buncombe County Sports Park	\$6,000	\$6,000.00
Asheville Black Bears	Charles D Owen Revitalization	\$5,957	\$5,957.00
Shiloh Community Association	Pizza Oven Experience with Legacy Mural	\$6,000	\$6,000.00
Colaborativa La Milpa	Los Arroyos	\$5,997	\$5,997.00
Swannanoa Community Council	Rubberized pathway in Grovemont Park, Phase 1 of 3	\$6,000	\$6,000.00
Asheville Buncombe Youth Soccer Association	ABYSA Community Soccer Goals	\$6,000	\$6,000.00
Bent Creek Community Park	Expand and Support Cycling Opportunities at Bent Creek Community Park	\$3,872	\$3,872.00
Spring Mountain Community Club	Addition of drainage for track	\$4,500	\$4,500.00
Big Ivy Community Club	Big Ivy Community Club Outdoor Recreation Facilities	\$6,000	\$0
Western NC Disc Golf Association	Richmond Hill Concrete Tee Pads	\$6,000	\$6,000.00
LEAF Community Arts	LEAF Schools & Streets Cultural Arts classes	\$6,000	\$5,999.69
Friends and Neighbors of Swannanoa	FANS Outdoor Multi-Media Community Engagement	\$4,280	\$4,279.91
Girls on the Run of Western North Carolina	Girls on the Run Return to Learn, Run, and Have Fun	\$6,000	\$0
Irene Wortham Center	Wheelchair Accessible Therapy Building Path	\$4,464	\$4,464.00
Ox Creek Community Club	Replace Community Center outdoor picnic tables	\$2,021	\$2,021.49
OpenDoors of Asheville	Summer Enrichment Programs and Camp 2021	\$5,900	\$5,900.00
Hall Fletcher Elementary PTO	Hall Fletcher Elementary Shade Structure	\$6,000	\$6,000.00
PIVOTPOINT WNC	Therapeutic Adventure Vehicle Project	\$6,000	\$0
Best Self Wellness, Yoga for Special Needs	Free/Reduced Inclusive and Adapted Community Yoga Classes for Special Needs	\$1,500	\$0
Asheville Ultimate Club	Asheville Youth Ultimate Frisbee Initiative	\$6,000	\$0
Black Mountain Montessori	Children's House playground renovation	\$6,000	\$0
TOTAL:		\$131,408	\$99,908

**Buncombe County Affordable Housing Services Program
FY2022 Loan and Grant Recommendations**

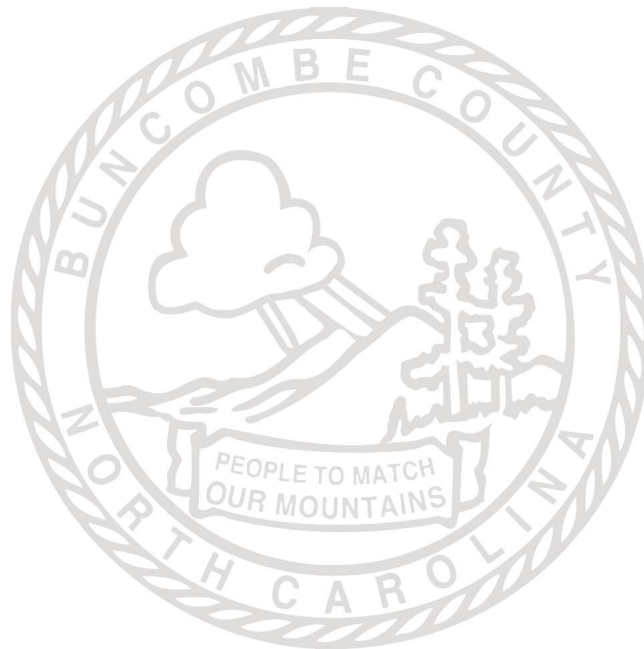
Organization Name	Project Name	FY2022 Funding Request	FY2021 Funding	FY2022 Proposed Funding
Asheville Area Habitat for Humanity	Construction Loan for Multifamily and Single Family Units for Sale and Downpayment Assistance Program Loans: Glenn Bridge (18 units)	\$725,000	\$0	\$450,000
Asheville Area Habitat for Humanity	Emergency Repair Program Grant (37 units)	\$305,000	\$288,449	\$205,625
Asheville-Buncombe Community Land Trust	New Start Grant (2 units)	\$25,000	\$0	\$25,000
ARC of Buncombe County	Tenant Based Rental Assistance Grant (15 households)	\$25,000	\$0	\$0
Beaucatcher Vistas, LLC.	Construction Loan for Multifamily Development with Units for Rent: 16 Restaurant Court (40 units)	\$500,000	\$0	\$0
Eblen Charities	Tenant Based Rental Assistance Grant (67 households)	\$100,000	\$156,000	\$0
Eliada Home	Tenant Based Rental Assistance Grant (7 households)	\$13,500	\$10,050	\$0
Haywood Street Congregation	Construction Loan for Multifamily Development with Units for Rent: Asheland Avenue Apartments (42 units)	\$1,050,000	\$0	\$0
Homeward Bound	Construction Loan for Multifamily Development with Units for Rent: Tunnel Road Project (85 units)	\$2,000,000	\$0	\$0
Mountain Housing Opportunities	Construction Loan for Multifamily Development with Units for Rent: Lakeshore Villas (120 units)	\$800,000	\$0	\$800,000
Mountain Housing Opportunities	Emergency Repair Program Grant (27 units)	\$300,000	\$300,000	\$202,943
OnTrack Financial Education & Counseling	New Start Grant (365 households)	\$25,000	\$0	\$25,000
Volunteers of America	Construction Loan for Multifamily Development with Units for Rent: Laurel Wood (104 units)	\$900,000	\$0	\$800,000
TOTAL:		\$6,768,500	\$754,499	\$2,508,568

The FY2022 Proposed Funding Amount includes the FY2022 appropriation for Affordable Housing and the carryover funding from the FY2021 appropriation.

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Appendix B

FY2022 Special District Tax Rates

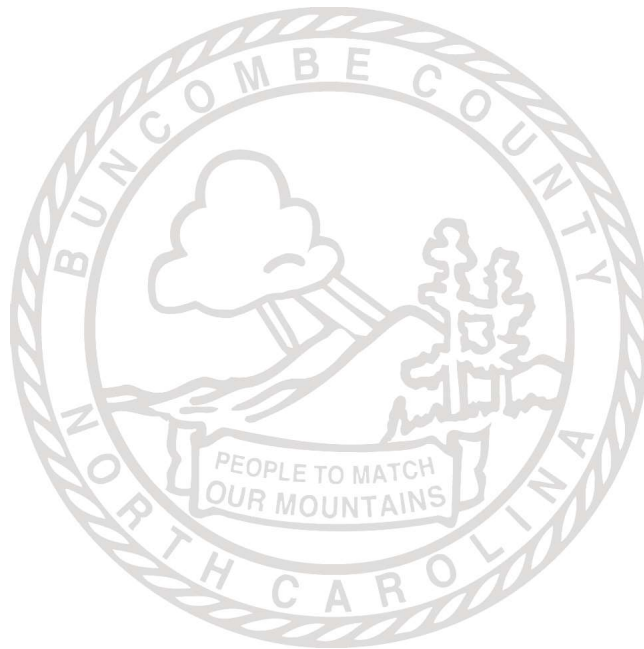


**Buncombe County Special District Rates
FY2022 Adopted**

District	FY2021 Tax Rate	FY2022 Revenue Neutral	FY2022 Request	FY2022 Adopted
Asheville Special	8.60	8.36	8.36	8.36
Asheville Suburban	8.50	8.97	8.97	8.97
Barnardsville	20.00	17.61	20.00	20.00
Broad River	16.00	15.06	16.00	16.00
East Buncombe	12.00	10.69	10.69	10.69
Enka-Candler	10.50	9.80	10.50	10.50
Fairview	14.50	13.64	14.50	14.50
French Broad	17.00	15.21	17.20	17.20
Garren Creek	15.00	13.84	13.84	13.84
Jupiter	12.00	10.75	10.75	10.75
Leicester	14.00	13.09	14.03	14.03
North Buncombe	12.00	10.77	10.77	10.77
Reems Creek	15.00	13.08	15.07	15.07
Reynolds	12.30	11.24	11.24	11.24
Riceville	14.50	12.78	14.60	14.60
Skyland	10.10	9.80	9.80	9.80
Swannanoa	14.00	12.25	14.00	14.00
Upper Hominy	16.50	15.24	16.56	16.56
West Buncombe	14.00	12.67	13.50	13.50
Woodfin	10.00	9.03	10.59	10.59
Asheville City Schools	12.00	10.62	12.00	10.62

Appendix C

Glossary



Glossary

ACCOUNTABILITY

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

ACCRUAL

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

ACCRUAL BASIS OF ACCOUNTING

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

ADOPTED BUDGET

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

AD VALOREM TAXES

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

AGENCY FUNDS

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

ALLOCATE

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

AMORTIZATION SCHEDULE

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

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

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

APPROPRIATION

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

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

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

ASSESSMENT

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

BALANCED BUDGET

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

BASIS OF ACCOUNTING

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

BENCHMARKING

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

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

BUDGET ORDINANCE

The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

BUDGET YEAR

The fiscal year for which a budget is proposed or a budget ordinance is adopted.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from a long-term work program. It sets forth each project and specifies the resources needed to finance the projected expenditures.

CAPITAL PROJECT

A capital project is defined as construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of \$25,000, and with a useful life of at least five years. This includes significant capital maintenance projects and information technology projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

CAPITAL PROJECTS FUND

A fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CAPITAL RESERVE FUND

A fund used to segregate a portion of the government's resources to be used for future capital program expenditures.

CCBI

City-County Bureau of Identification. This department maintains criminal and other identity records for local law enforcement agencies.

CDE

Central Data Entry. This division maintains a centralized database of criminal history information on all persons arrested or cited in the County.

CERTIFICATES OF PARTICIPATION (COPs)

A financing mechanism in which certificates, or securities, are sold to investors who underwrite a project. The issuance of COPs is secured by lease-purchase agreements to which the County is a party.

CJIS

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

CONTINGENCY ACCOUNT

An appropriation of funds to cover unanticipated events that may occur during the fiscal year. Transfers from this account must be approved by the Board of Commissioners.

CURRENT PERIOD

Defines the near-term time frame, month or year, in which expenditures are made and revenue received.

DEBT SERVICE

Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

An accounting charge associated with expiration in the service life of fixed assets. Depreciation is not recorded as an expense for budget purposes.

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

These are expenditures that the County can use or regulated by it's own discretion or judgment.

EMS

Emergency Medical Services.

ENCUMBRANCE

Commitments of appropriated funds related to unperformed contracts for goods or services.

ENTERPRISE FUND

Account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES

The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services.

FISCAL YEAR (FY)

The annual period for the compilation of fiscal operations. The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year.

FUNCTIONAL LEVEL

The level where a group of related activities aimed at accomplishing a major service or regulatory program for which the government is responsible are reported together (e.g. public safety).

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

Amounts which remain unspent after all budgeted expenditures have been made.

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

This GASB Statement (Fund Balance Reporting and Governmental Fund Type Definitions) redefines fund balance classifications and clarifies government fund type definitions.

GENERAL FUND

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION (GO) BONDS

A bond backed by the strongest form of security that a county can pledge for debt, its full faith and credit. A full faith and credit pledge is a promise to levy whatever amount of property tax is necessary to repay the debt.

GEOGRAPHIC INFORMATION SYSTEM (GIS)

A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

GOALS

Realistic expression of specific things to achieve that relate directly to the mission; clear, measurable, attainable and in most cases, exceedable. They outline specific steps taken to accomplish the mission.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

Total debt plus authorized but not issued bonds plus installment purchase agreements.

HHW

Household Hazardous Waste

INFRASTRUCTURE

Facilities on which the continuance and growth of a community depend, such as roads, waterlines, etc.

INSTALLMENT FINANCING

A loan transaction in which a local government borrows money to finance or refinance the purchase of a capital asset or the construction or repair of fixtures or improvements on real property. Instead of taxing power (GO Bonds), the unit grants a security interest in the asset to the lender.

INTERGOVERNMENTAL REVENUES

Revenues (grants, shared revenues, etc.) received from another government (state, local, federal) for a specified purpose.

INTERNAL SERVICE FUND

A fund used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis.

LINE ITEM

The detailed categories of expenditures for goods and services that the County purchases throughout the year.

LIMITED OBLIGATION BONDS (LOBS)

A type of installment financing similar to Certificates of Participation (COPS). Certificates, or securities, are sold to individual investors.

LONG TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MEASUREMENT FOCUS

The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

MISSION STATEMENT

Fundamental purpose; a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

A method for recording receipts and expenditures in which expenditures are recognized when the goods or services are received, and the revenues are recognized when measurable and available to pay expenditures in the accounting period.

NET DEBT

The difference between total gross debt less authorized but not issued bonds. It is the amount of debt that is applicable to the calculation of the County's debt limit.

OBJECT LEVEL

An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, or contracted services.

OPERATING BUDGET

The County's financial plan which outlines proposed expenditures for the fiscal year and estimates the revenues which will be used to finance them.

OPERATING EXPENDITURES

The cost for personnel, materials and equipment required for a department to function.

OPERATING FUND

This is a fund that is adopted for the current fiscal year only.

OPERATING TRANSFERS

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OUTCOME

The results specified in organizational goals or the positive effects or results an organization has on the community it serves.

OUTPUT

What an organization produces as it attempts to provide public services. (Ex: The number of patrol cars a police department purchases.)

PAY-AS-YOU-GO

The practice of financing expenditures with funds that are currently available rather than borrowed.

PROJECT FUND

This is a fund that includes on-going revenues and expenditures that "roll" from one year to the next. These funds do not require annual adoption by the Commissioners.

PROPRIETARY FUND

A type of fund that accounts for governmental operations that are financed and operated in a manner similar to a private business enterprise. It is financed primarily from charges to users for services provided. There are two types of proprietary funds: enterprise funds and internal service funds.

PRIOR PERIOD ADJUSTMENT

Prior period adjustments are the net effect of changes resulting from the correction of an error in the previous fiscal year.

RECOMMENDED BUDGET

The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

REQUIRED EXPENDITURES

These are expenditures that the County must spend according to a law or ruling from a State or Federal agencies. These include Medicaid expenditures and School Capital and Operating funds.

RESERVED FUND BALANCE

The portion of a governmental fund's net assets that is not available to budget to spend.

REVENUE

Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

SERVICE DISTRICTS

A unit of local government that is created for the operation of a particular public service enterprise. These include fire and rescue.

SPECIAL ASSESSMENTS

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL OBLIGATION BONDS

A type of borrowing secured by a pledge of any revenue source or asset available to the borrowing government, except for the unit's taxing power.

SPECIAL REVENUE FUND

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STRATEGIC PLAN

This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business in order to reach longer term goals.

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Budget Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuations.

TRANSFERS (IN/OUT)

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

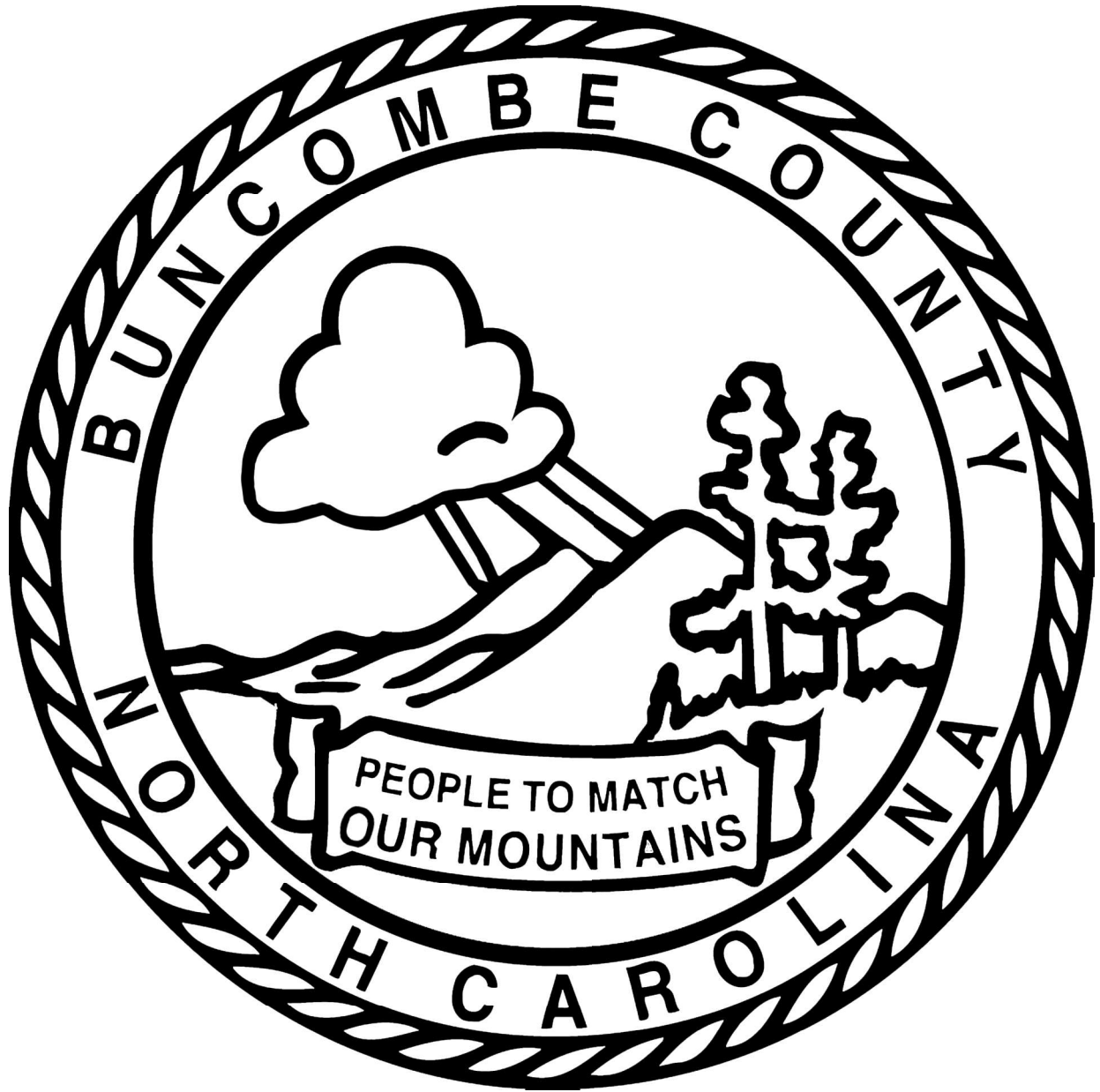
UNDESIGNATED FUND BALANCE

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

UNRESTRICTED FUND BALANCE

The sum of committed, assigned, and unassigned fund balance as defined in GASB Statement 54.

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