



2016

ANNUAL **BUDGET** REPORT

FOR THE FISCAL YEAR ENDING JUNE 30, 2016



BUNCOMBE COUNTY
NORTH CAROLINA

BUNCOMBE COUNTY, NORTH CAROLINA

ANNUAL BUDGET FISCAL YEAR 2015-2016



BOARD OF COMMISSIONERS

David Gantt, Chair
Joe Belcher, Vice Chair
Ellen Frost
Mike Fryar
Holly Jones
Miranda DeBruhl
Brownie Newman

COUNTY MANAGER

Wanda S. Greene, PhD, CPA

Prepared By:
Department of Budget & Management Services
Diane Price, MBA, Director
Autumn Lyvers, Budget Manager

TABLE OF CONTENTS

Mission Statement	4
County Seal	5
State & County Map	6
County History	7-9
County Commissioners	10
Organizational Chart	11
GFOA Budget Presentation Award	12
Budget Message	13-18
<u>EXECUTIVE SUMMARY</u>	
Total County Funds	20
General Fund	
Where Does the Money Come From?	21-27
Where Does the Money Go?	28-29
Other Funds	30-33
Budget Summary All Funds	34
Budget Summary All Funds - Revenues	35
Budget Summary All Funds - Expenditures	36
Fiscal Year 2015 Operating Budget By Fund	37
Fiscal Year 2015 Total Expenditures By Fund & Function	38
Fiscal Year 2015 Department & Fund Matrix	39
Fund Balance Analysis	40-42
Personnel Summary	43
Long Term Financial Outlook	44-45
<u>POLICIES & GOALS</u>	
Basis of Accounting	47
Basis of Budgeting	48
Operating Funds	49-50
Budget Process	51-52
Budget Calendar	53
Fiscal Policies	54-57
Sustainability Plan	58
<u>SERVICE AREAS & DEPARTMENTS</u>	
General Fund	60
General Government	61-73
Public Safety	74-83
Human Services	84-90
Economic & Physical Development	91-97
Education	98-99
Culture & Recreation	100-104
Other Funds	
Special Revenue Funds	105-110
Enterprise Funds	111-114
Internal Service Fund	115
DEBT SERVICE	116-123
CAPITAL IMPROVEMENT PROGRAM	124-132
SUPPLEMENTAL INFORMATION	133-215

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

Therefore, we pledge to:

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

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

***R**espect others*

***V**alue and practice honesty*

***E**xercise responsibility*

Our Mission:

We promote a healthy, safe, well-educated, and thriving community with a sustainable quality of life.

We provide effective and efficient government our citizens can trust.

We deliver needed service through a responsive work force committed to excellence, integrity, and teamwork.

~ Buncombe County

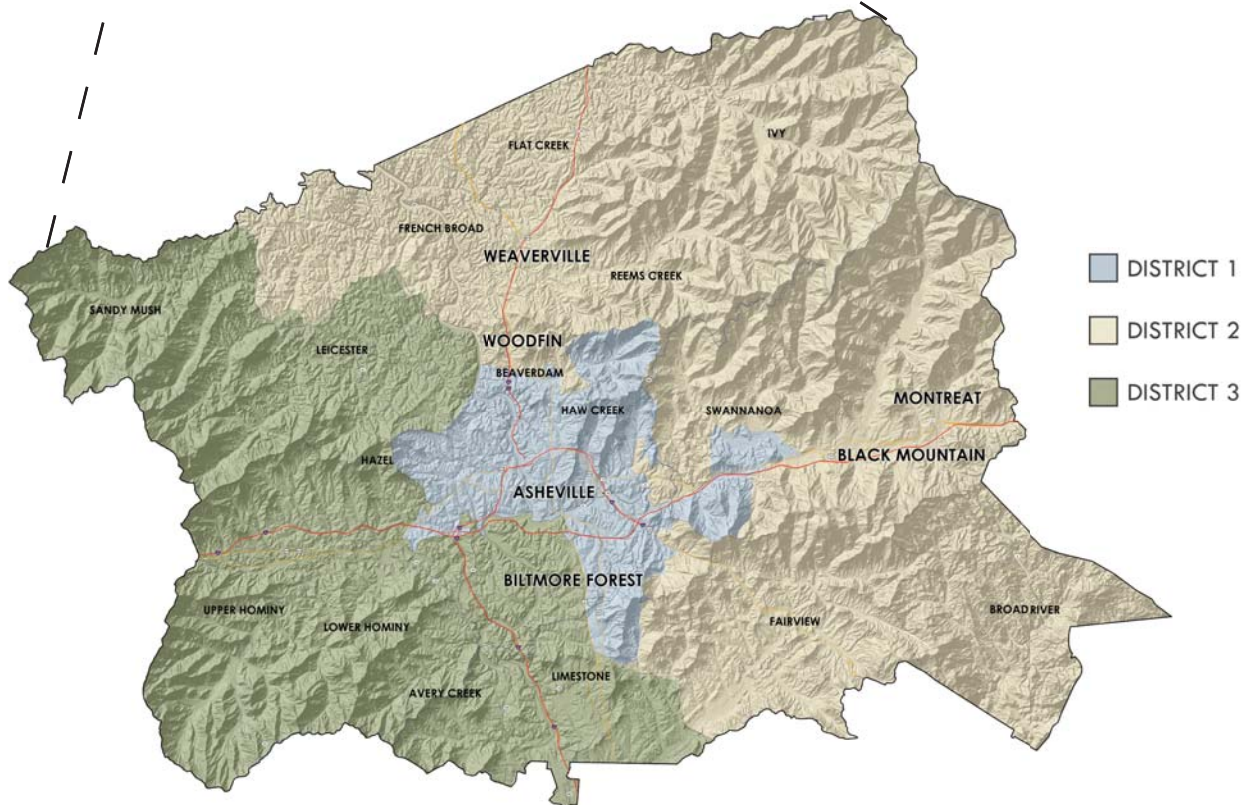


The Buncombe County Seal

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

Buncombe County

NORTH CAROLINA



<i>Population</i>	251,271
<i>Area</i>	656.55 square miles
<i>Date Established</i>	December 5, 1791
<i>County Seat</i>	Asheville

A BRIEF HISTORY OF BUNCOMBE COUNTY

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

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

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

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

Zebulon Vance, Buncombe native and Governor of North Carolina, reflected the views of most citizens regarding the issues that resulted in the Civil War. He was opposed to secession, nevertheless he said, “If war must come, I prefer to be with my own people.” Support for the Confederacy, however, formed quickly after the fall of Fort Sumter. The Buncombe Riflemen were the first to ride out. The war left Buncombe County’s economy drained.

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

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

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

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

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

A seven-member Board of County Commissioners governs Buncombe County today. The Chair is elected separately by all the qualified voters in Buncombe County every four years. Two commissioners are elected from each of the three House of Representative Districts in Buncombe County, with the highest vote-getter elected to a four-year term and the person receiving the second highest number of votes elected to a two-year term. Each commissioner is required to reside in and represent one of the districts, and only the qualified voters of that district will be eligible to vote for that district seat.

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

The FY2016 budget reflects the Commissioners’ continuing commitment to education, economic development and public safety.

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

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

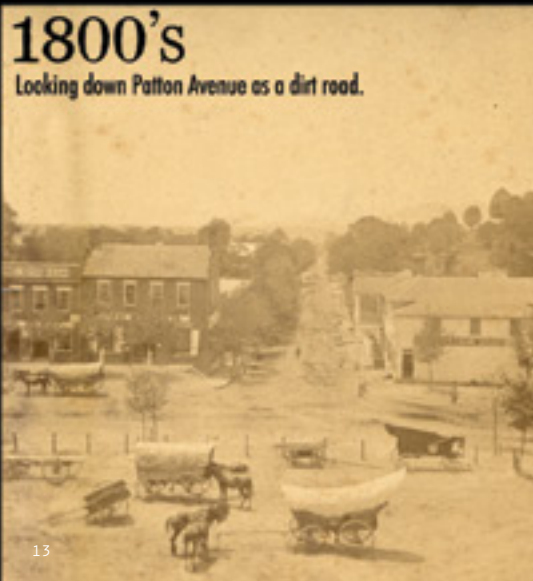
NORTH CAROLINA ROOM

COUNTY BUNCOMBE LOCAL HISTORY

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



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



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

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



1900's

1896
Vance Monument was constructed.



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

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



1930's

1904



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

1927

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



1950's

241,419
Population of Buncombe County in 2011.

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



Asheville Then



1902

Asheville Now



2013

DISCOVER NORTH CAROLINA HISTORY

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

NORTH CAROLINA ROOM

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

Contact us at packnc@buncombecounty.org call us at 828-250-4740; or check our website at www.buncombecounty.org/library and click on NC Collection.

Buncombe County

BOARD OF COMMISSIONERS

DISTRICT 1

DISTRICT 2

DISTRICT 3

CHAIR



David Gantt



Holly Jones



Mike Fryar



Joe Belcher,
Vice Chair



Brownie Newman



Ellen Frost



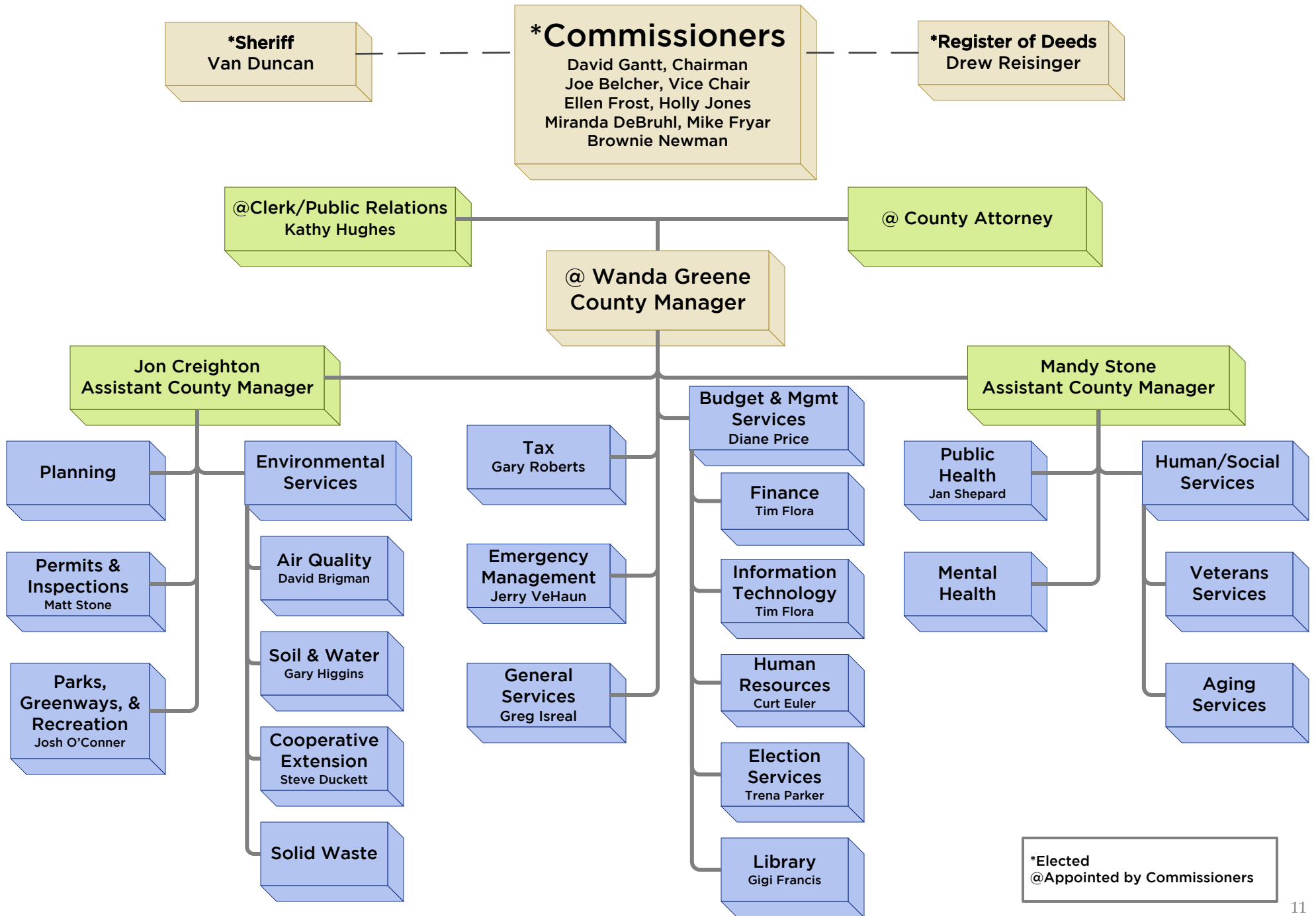
Miranda DeBruhl

COUNTY OFFICIALS

Wanda S. Greene, PhD, CPA
 Jon Creighton, MBA
 Amanda Stone, MSW
 Kathy Hughes
 Tim Flora, CPA
 Drew Reisinger
 Van Duncan
 Gary Higgins
 Steve Duckett
 David Brigman
 Curt Euler
 Diane Price, MBA
 Trena Parker, MPA
 Pat Freeman
 Jerry VeHaun
 Jan Shepard
 Matt Stone
 Gary Roberts
 Greg Isreal
 Gigi Francis
 Josh O'Conner

County Manager
 Asst. County Manager/Planning Director
 Asst. County Manager/Social Services Director
 Clerk to the Board
 Finance Director/Information Technology Director
 Register of Deeds
 Sheriff
 Soil & Water Conservation Director
 Cooperative Extension Director
 Air Quality Director
 Human Resources Director
 Budget & Management Services Director
 Elections Supervisor
 City/County Bureau of Identification Director
 Emergency Services Director
 Public Health Director
 Permits & Inspections Director
 Tax Director
 General Services Director
 Library Manager
 Recreation Manager

Buncombe County Government



GFOA *Budget Award*

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Buncombe County, North Carolina for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





Wanda Greene, PhD, CPA
County Manager

Buncombe County Manager

Jon Creighton, MBA
Assistant County Manager/Planning Director

Mandy Stone, MSW
Assistant County Manager/HHS Director

May 19, 2015

Buncombe County Board of Commissioners:

The Honorable David Gantt, Chairman
The Honorable Joe Belcher, Vice-Chairman
The Honorable Holly Jones
The Honorable Brownie Newman
The Honorable Ellen Frost
The Honorable Mike Fryar
The Honorable Miranda DeBruhl

Mr. Chairman and Members of the Board:

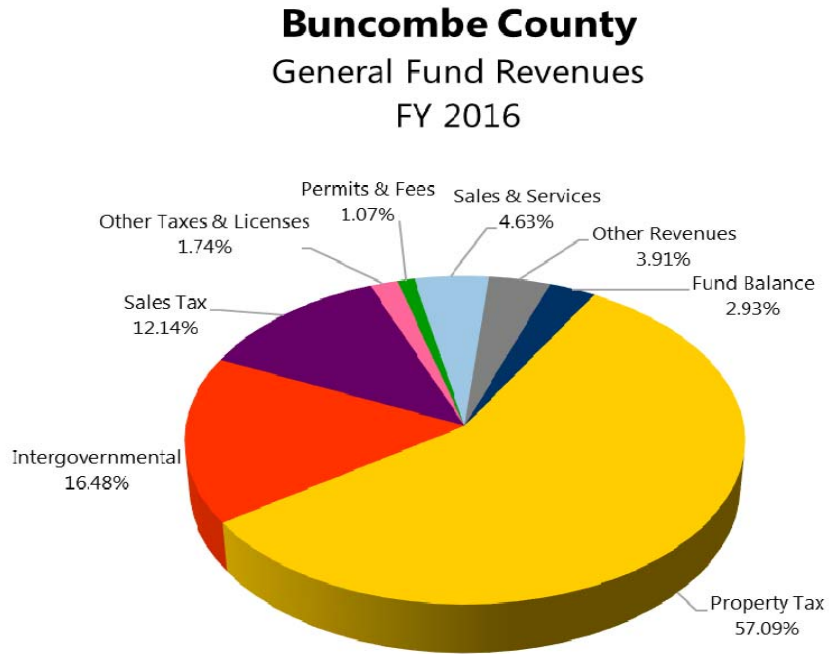
Each year, it is my pleasure, privilege and responsibility to present the Board of County Commissioners and citizens of Buncombe County a balanced budget. The recommended budget for fiscal year 2015-2016 (FY2016) is \$387,541,381. The budget is prepared and balanced under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act. This recommendation includes a General Fund Budget of \$307,564,418 and non-General Fund operating plans totaling \$79,976,963. This is a 4.6 percent decrease (\$14.7 million) from the FY2014-2015 amended General Fund budget.

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

Our goal was to focus on our priorities and address our greatest needs while balancing those needs with our revenue streams. Our resources continue to be allocated, and reallocated as needed, to our highest priorities. Following is information on revenues and expenditures specific to the FY2016 Recommended Budget:

Revenues

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



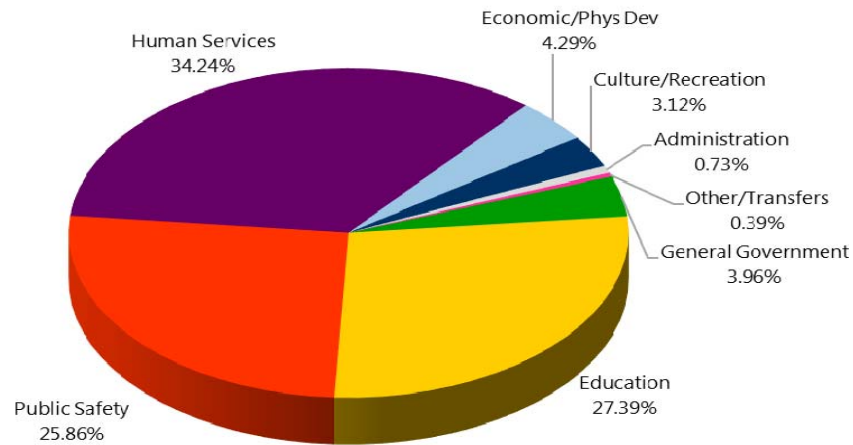
Composition of the County's General Fund Revenues is reflected in the following table:

Revenue Source	Revenues	% of 2016 Budget
Property Tax	\$175,598,725	57.09%
Intergovernmental	50,684,966	16.48%
Sales Tax	37,349,984	12.14%
Other Taxes & Licenses	5,362,520	1.74%
Permits & Fees	3,293,008	1.07%
Sales & Services	14,238,808	4.63%
Other Revenues	12,036,004	3.91%
Fund Balance	9,000,403	2.93%
TOTAL	\$307,564,418	100.00%

Expenditures

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

Buncombe County General Fund Expenditures FY 2016



Core businesses of human services, public safety and education consume 87.5 percent (\$269,115,769) of our FY2016 General Fund Recommended Budget. The history of core service expenditures are reflected in the following table:

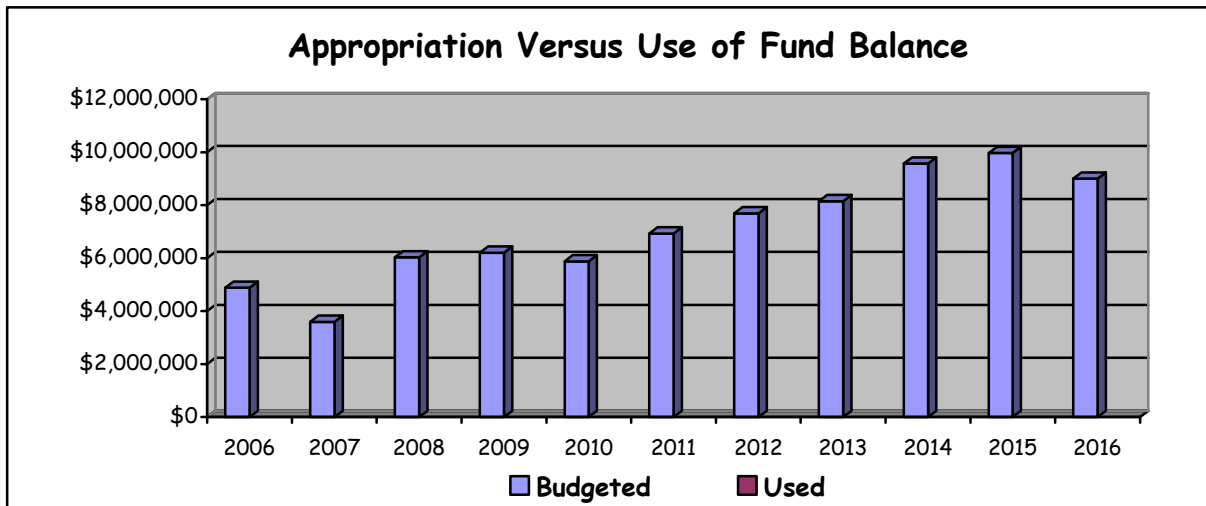
Function	Adopted Expenditures				Recommended Expenditures	
	FY2014	NCC	FY2015	NCC	FY2016	NCC
Education	75,681,612	65,582,033	79,583,744	68,638,402	84,245,900	72,692,649
Human Services	92,541,886	52,013,686	98,859,822	57,420,890	105,321,180	58,193,962
Public Safety	69,196,032	56,371,269	76,734,507	62,174,217	79,548,689	64,490,693
Total Exp	237,419,530	173,966,988	255,178,073	188,233,509	269,115,769	195,377,304
% of Budget	86.2		87.4		87.5	

*NCC = net County cost

For FY2016, we included support services (information technology, finance, human resources, etc.) with the program functions to more accurately reflect the cost of services. The balance of the General Fund budget includes: administration, tax, election services, Register of Deeds, economic development, planning and permitting. The following table reflects the expenditure breakdown for the General Fund:

Function	Expenditures	% of Total Budget	Net County Cost	% of Net County Cost
General Government	12,192,450	3.96%	6,245,111	2.77%
Education	84,245,900	27.39%	72,692,649	32.28%
Public Safety	79,548,689	25.86%	64,490,693	28.64%
Human Services	105,321,180	34.24%	58,193,962	25.84%
Economic/Phys Dev	13,197,900	4.29%	11,193,650	4.97%
Culture/Recreation	9,593,969	3.12%	8,994,281	3.99%
Administration	2,259,452	0.73%	2,191,785	0.97%
Other/Transfers	1,204,878	0.39%	1,204,878	0.54%
TOTAL	307,564,418	100.00%	225,207,009	100.00%

Fund balance appropriation is one means to maintain the property tax rate. Each year we appropriate fund balance with the challenge to save the appropriated amount. Historically, we have been able to do that. The FY2016 Budget Estimate includes a fund balance appropriation of \$9,000,403. The following graph reflects the historical appropriation versus use of fund balance in our annual budgets:



Other Taxing Districts:

During the budget process, the County also sets property tax rates for other taxing districts. The following schedule reflects the FY2015 adopted and FY2016 requested rates for the fire districts and Asheville City Schools

Buncombe County Fire, Ambulance and Rescue Service Districts Ad Valorem Tax Rates (in cents)		
District	FY 2015 Adopted Tax Rate	FY 2016 Requested Tax Rate
Asheville Suburban	8.5	8.5
Barnardsville/Barnardsville N.E.	15.0	15.0
Beaverdam/Beaverdam N.C.	13.0	13.0
Broad River	14.0	14.0
East Buncombe	9.9	9.9
Enka-Candler	9.0	9.0
Fairview	10.5	10.5
French Broad	14.0	14.0
Garren Creek	14.0	15.0
Haw Creek-Asheville	9.7	9.7
Haw Creek-Riceville	9.0	9.0
Jupiter	12.0	12.0
Leicester/Leicester N.W.	11.0	14.0
N. Buncombe /N. Buncombe N.E. N. Buncombe N. C.	11.2	11.2
Reems Creek/Reems Creek N.C. Reems Creek N. E. Haw Creek-Reems Creek	13.0	13.0
Reynolds	11.3	11.3
Riceville	11.0	11.0
Skyland/Skyland-S. Buncombe Fletcher	9.1	9.1
Swannanoa	12.9	12.9
Upper Hominy/Upper Hominy S.D.	12.5	12.5
Woodfin/Woodfin N.C.	10.0	10.0
W. Buncombe/W. Buncombe N.W.	10.0	12.0
Other Districts Ad Valorem Tax Rate (in cents)		
Asheville City Schools	15.0	15.0

Summary:

In summary, the recommended FY2016 budget is \$387,541,381 and it maintains our current tax rate of 60.4 cents. As you consider the FY2016 budget, there are a couple of key thoughts to keep in mind. We prepare the recommended budget without a perfect picture of the future. Given what we know about the economy, the state and federal governments, and current challenges, we make our best assumptions. We will continue to follow closely state and federal activities that can impact our budget.

We appreciate the Board of County Commissioners' support and guidance as we prepare the budget. This budget focuses on maintaining quality in our core service areas that citizens need for their health, safety, and prosperity.

The next step will be for you to hold a public hearing on June 2, 2015 at 4:30 pm in the Commissioner Board Room at 200 College Street.

As always, Buncombe County Government is here to SERVE.

Respectfully submitted,

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

Wanda S. Greene, PhD, CPA
County Manager

EXECUTIVE SUMMARY

The following summary presents a general overview of the Fiscal Year 2015-2016 budget for Buncombe County. The information explains where the money comes from (revenues) and where the money goes (expenses). Also, significant changes to the budget are highlighted. The text, charts and graphs in the following sections of this document provide a more in-depth study of the budget.



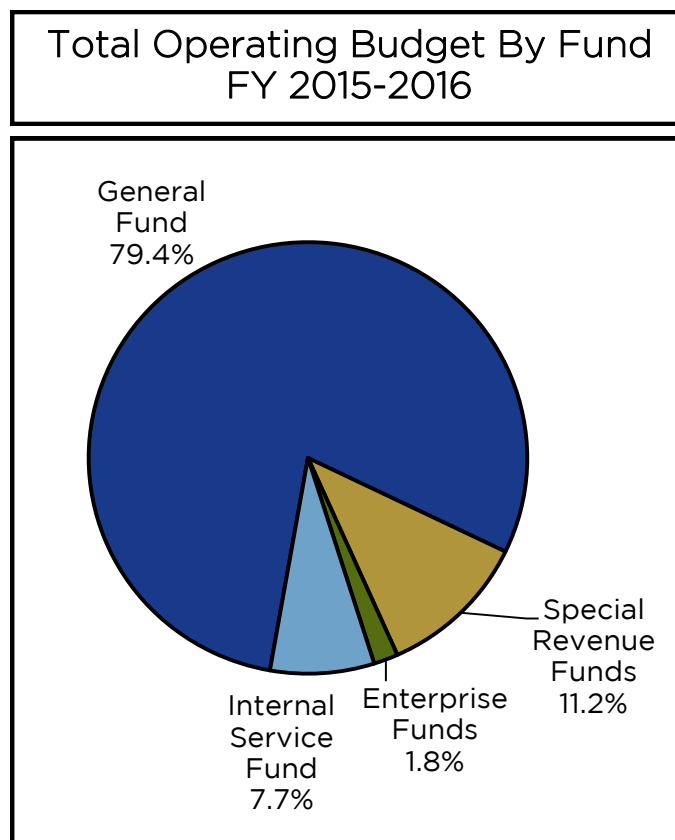
TOTAL COUNTY FUNDS

The total operating budget for Buncombe County in fiscal year 2016 is \$388,502,301. The largest fund is the **General Fund**, which is the County's main operating fund. The General Fund budget total is \$308,356,732 a decrease of 4.67% from the FY2014-2015 amended budget, and an increase of \$792,314 from the time of the budget message. This is a nominal increase, largely resulting from increased funding of \$2.2 million for schools. Expenditure shifts and reduction in other General Fund areas were necessary to accommodate the increase in education funding. These changes will be discussed in greater detail later in the Executive Summary.

The next largest group of funds is the **Special Revenue Funds**. The total operating expenditures for these funds are \$43,372,478, an increase of 11.16% from last year. This increase largely stems from increased occupancy tax revenue within the Occupancy Tax Special Revenue Fund.

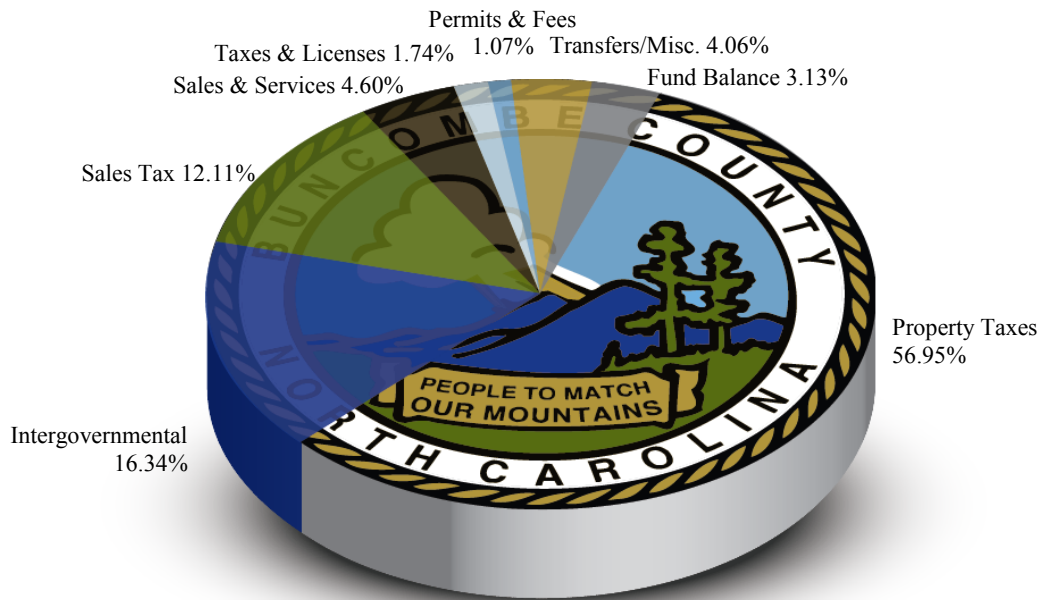
The **Enterprise Funds** have budgeted expenditures of \$6,984,802. This is a decrease of 4.98% from last year. Enterprise Funds are self-supporting and do not rely on any contributions from the General Fund.

The **Internal Service Fund** expenditures of \$29,788,829 are for County commercial liability programs and the operations of its self-insurance, group health, dental and workers' compensation, unemployment, and general liability programs. This is an increase of 7.67% from the FY2015 adopted budget, and is largely due to increased health insurance costs due to Affordable Care Act mandates and claim/settlement funding.



GENERAL FUND

WHERE DOES THE MONEY COME FROM? FY2016 REVENUES/SOURCES – GENERAL FUND



MAJOR REVENUE SOURCES:

Primary Revenue Sources	2013/14 Amended	2013/14 Actuals	2014/15 Amended	2014/15 Estimate	2015/16 Adopted	% Change from FY 2015 Estimate
Property Tax	\$ 173,746,941	\$ 173,022,383	\$ 173,578,438	\$ 173,833,974	\$ 175,598,725	1.02%
Sales Tax	\$ 32,032,174	\$ 33,998,497	\$ 34,435,310	\$ 35,950,374	\$ 37,349,984	3.89%
Intergovernmental	\$ 44,944,919	\$ 43,939,965	\$ 49,545,145	\$ 51,205,625	\$ 50,388,680	-1.60%
Other Taxes and Licenses	\$ 4,837,184	\$ 5,147,102	\$ 5,412,184	\$ 5,855,162	\$ 5,362,520	-8.41%
Permits & Fees	\$ 2,548,615	\$ 3,075,410	\$ 2,802,185	\$ 3,451,565	\$ 3,293,008	-4.59%
Sales & Services	\$ 12,523,262	\$ 12,804,371	\$ 14,419,793	\$ 13,544,525	\$ 14,182,808	4.71%
Total	\$ 270,633,095	\$ 271,987,727	\$ 280,193,055	\$ 283,841,224	\$ 286,175,725	0.82%

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

MAJOR REVENUE SOURCE: PROPERTY TAX

The total budget for the General Fund is \$308,356,732. The General Fund derives its revenue from a variety of sources. The County's largest revenue source, accounting for 57% of the General Fund revenues for FY2016, is Property Tax, which totals \$175,598,725 for the FY2015 – 2016 year. This is an increase of \$2,020,287, or 1.16%, from the FY2015 amended budget.

In 2013 Buncombe County conducted its reappraisal by the County Tax Department staff. County-wide values decreased by \$2.8 billion, from \$30.4 billion to \$27.6 billion, resulting in a revenue-neutral tax rate of 57.83 cents per \$100 of property value. Buncombe County Commissioners adopted a tax rate of 56.9 cents for FY2014. The adopted FY2015 tax rate was 60.4 cents, which equaled the FY2014 combined tax rates of 56.9 cents for the General Fund and 3.5 cents for the Culture and Recreation Authority. The FY2016 tax rate remains at 60.4 cents.

The FY2016 budget estimate for Property Tax is based on the following values. A 98.25% collection rate is assumed during the budget process

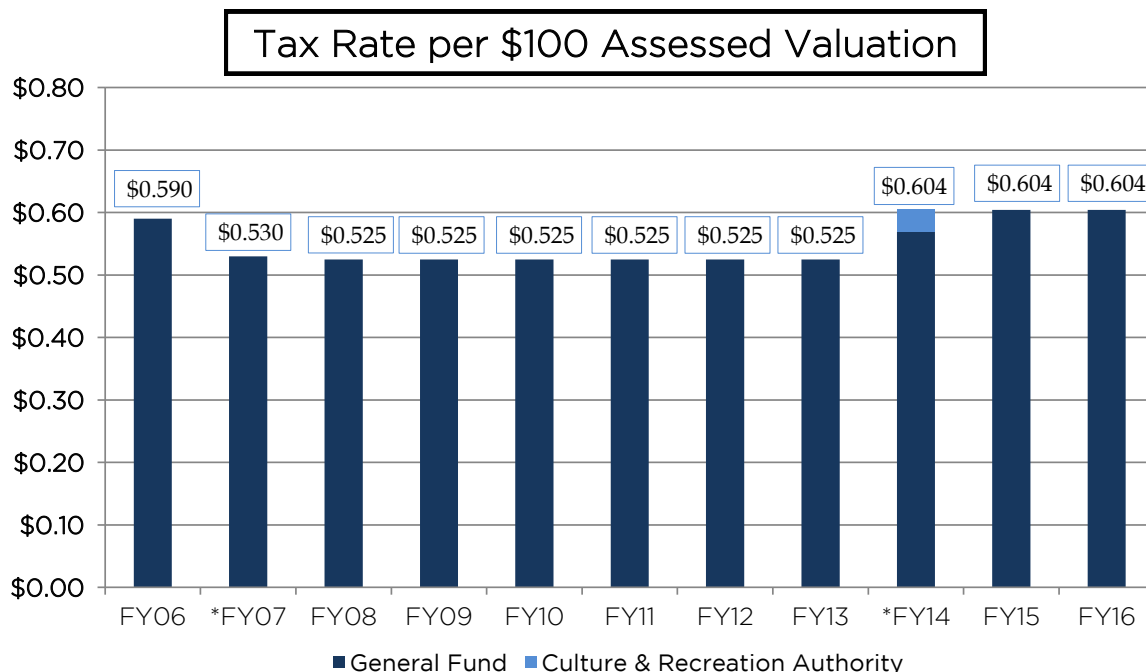
Fiscal Year Tax Year	2016 2015
Real Property	\$ 25,594,484,900
Personal Property	1,654,215,203
Public Service Companies	532,418,149
Registered Motor Vehicles	1,809,351,581
Total Value	\$ 29,590,469,833

NCDMV Tax—NC Tag and Tax Together Program

North Carolina’s Vehicle Tag and Tax Together Program was implemented mid-2013 (Fiscal Year 2014) to provide a more streamlined method for vehicle owners to pay their registration and vehicle taxes. Under this program, vehicle registration fees and vehicle property taxes are collected by the NC Division of Motor Vehicles (DMV). Previously each NC County was responsible for managing vehicle tax collections while NCDMV was only responsible for registration fees. Each month the NCDMV distributes the taxes collected to the appropriate counties. Counties are then responsible for distributing the appropriate share to taxing districts within their unit.

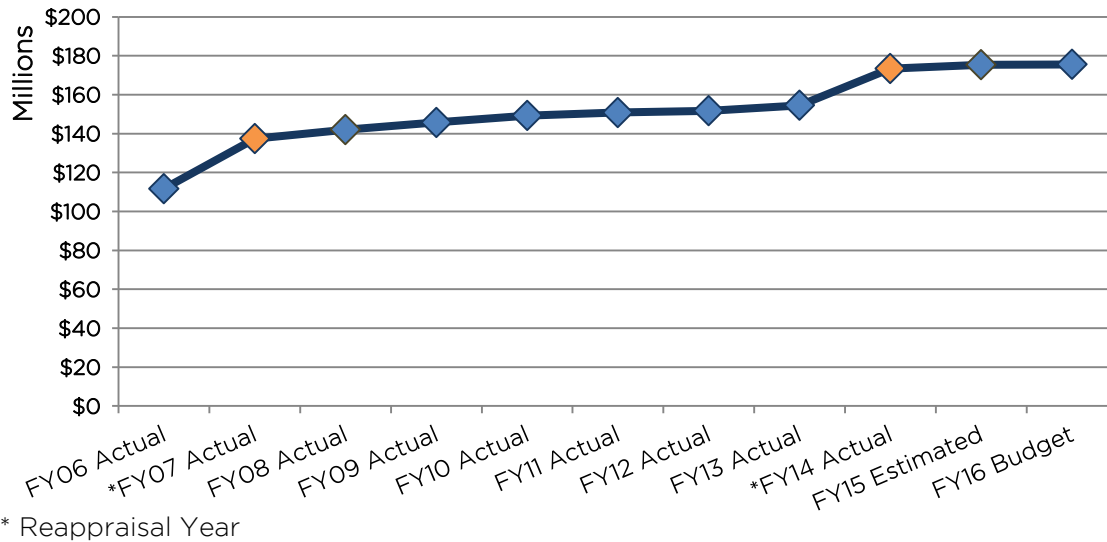
Culture & Recreation Authority (CRA)

In July 2013 (FY2014) the NC General Assembly passed House Bill 418 authorizing Buncombe County to establish a Culture and Recreation Authority to serve as an independent entity focused on wellness and cultural amenities. Buncombe County Commissioners established the Authority and funded it by adopting a 3.5 cent tax rate. During FY2014 the programs and facilities previously accounted for in the Buncombe County General Fund Culture and Recreation function transitioned to the new Culture and Recreation Authority. However, in June 2014 the NC General Assembly passed House Bill 531 repealing the previous session law authorizing the Culture & Recreation Authority. As a result, the programs and facilities under the Authority transitioned back to the General Fund Culture & Recreation function in FY2015. This included the Authority’s FY2015 budget of \$10,565,002 and 3.5 cent tax rate. Due to the FY2015 merger, FY2014 General Fund actuals presented in this Budget Report include the CRA revenues and expenditures.



* Reappraisal Year

General Fund Property Tax Revenue



Primary Revenue Source	2013/14 Amended	2013/14 Actuals	2014/15 Amended	2014/15 Estimate	2015/16 Adopted	% Change from FY 2015 Estimate
Property Tax	\$ 173,746,941	\$ 173,022,383	\$ 173,578,438	\$ 173,833,974	\$ 175,598,725	1.02%

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

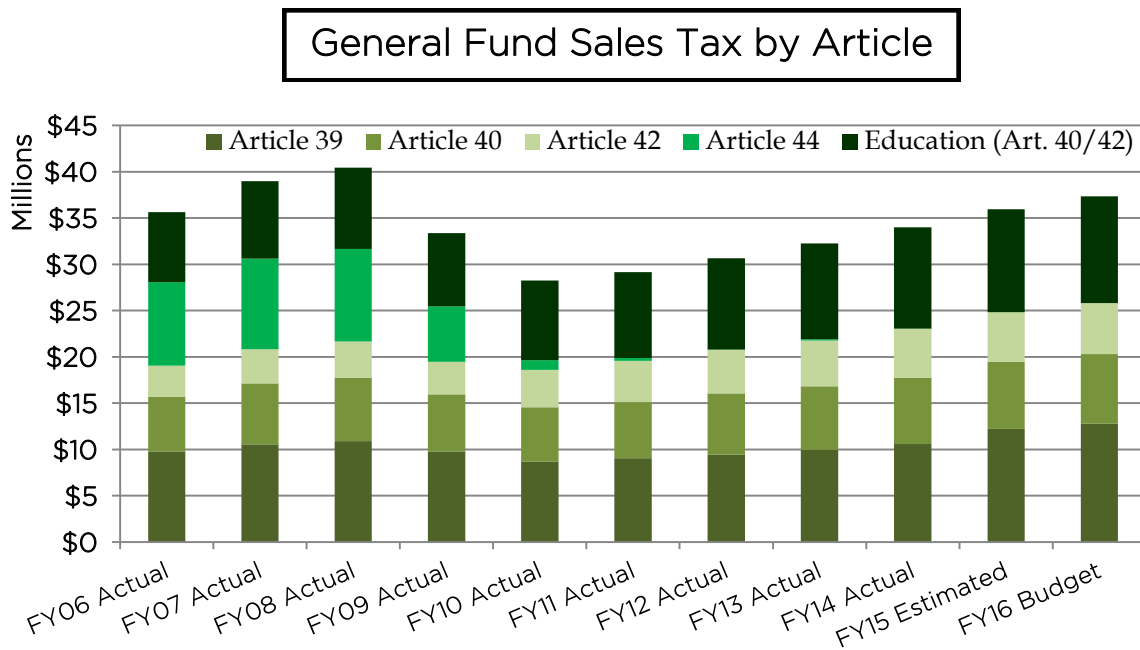
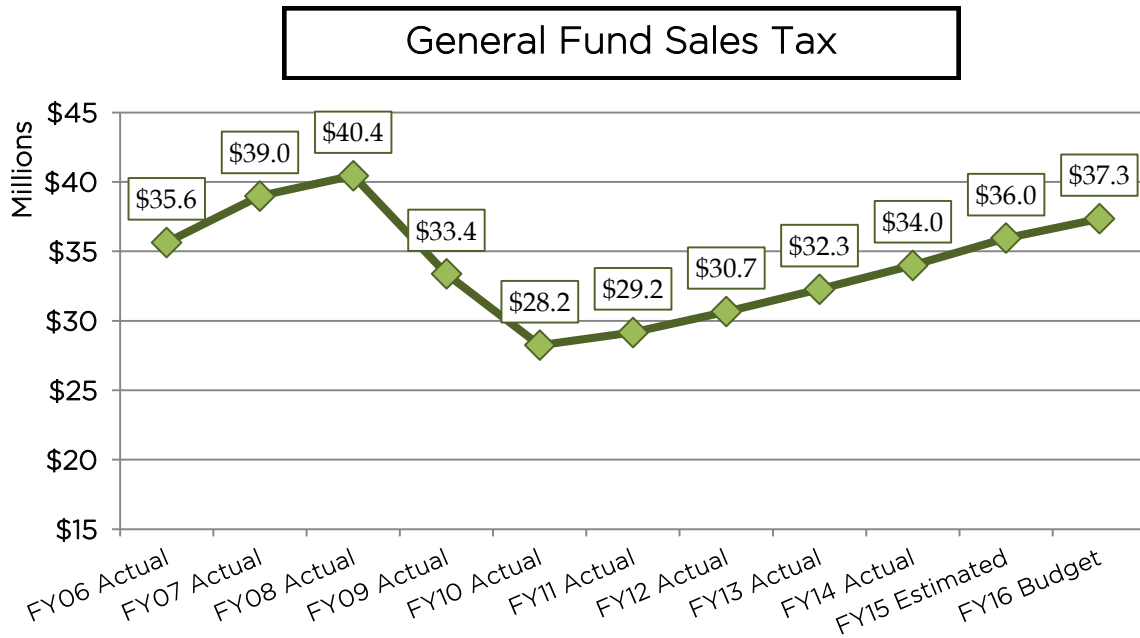
MAJOR REVENUE SOURCE: SALES TAX

The next largest source of revenue is Sales Tax. It is estimated to increase from FY2015 by 10% to \$37,349,984. Buncombe County continues to be the retail hub of western North Carolina, supported by a major mall, a vibrant central business district, and several new shopping centers and mixed use developments. Sales tax is a volatile revenue source and was negatively affected by the decrease in consumer spending during the recession. In addition, in 2007 the General Assembly passed legislation to repeal the Article 44 sales tax, the third one-half percent local-option sales tax authorized in 2001. This is often referred to as the Medicaid Relief Swap as the State assumed County Medicaid costs in exchange for elimination of the local Article 44 sales tax and a commensurate increase in the State sales tax rate. The State took over one-quarter cent of the Article 44 sales tax on October 1, 2008, and the remaining one-quarter cent on October 1, 2009.

We are conservative with budget estimates as is evident by the actual collections in FY2015. Sales tax revenue is reviewed monthly and estimates are based on actual revenue received over the last twelve months. Buncombe County levies four local-option retail sales and use taxes:

- The one percent tax authorized in 1971 (Article 39) . House Bill #507 designates 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.
- 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, Article 40, and Article 42 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.



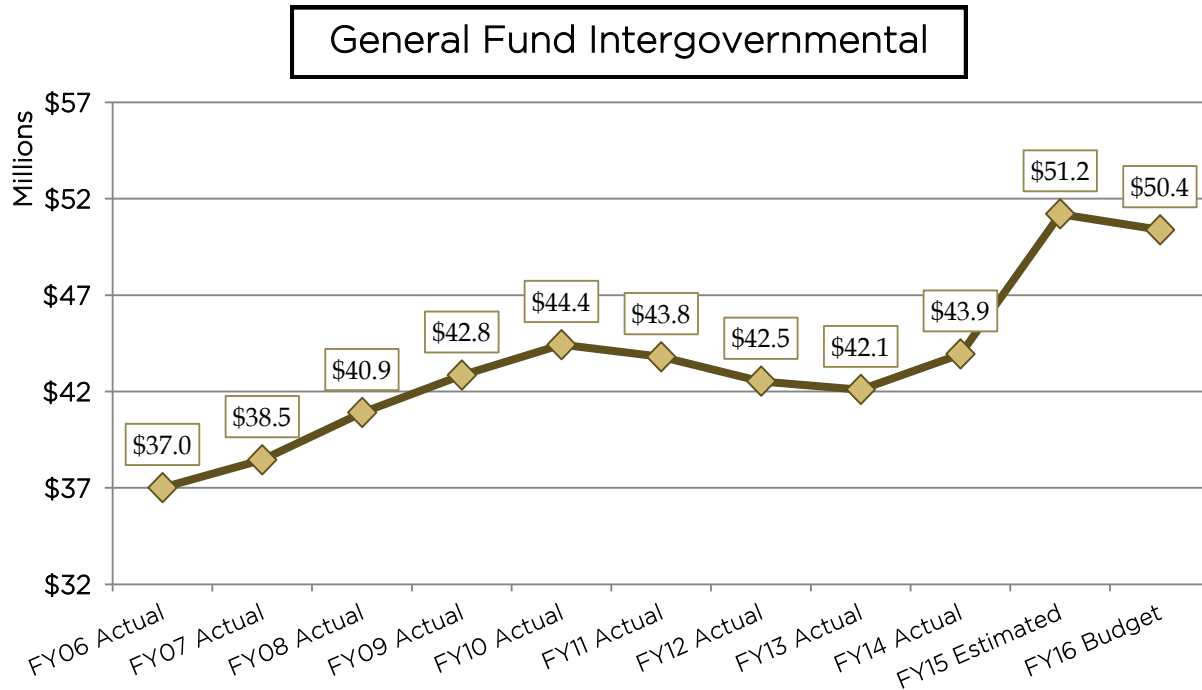
General Fund Sales Tax	2013/14 Amended	2013/14 Actuals	2014/15 Amended	2014/15 Estimate	2015/16 Adopted	% Change from FY 2015 Estimate
Article 39 (50%)	\$ 10,421,635	\$ 10,605,586	\$ 10,587,234	\$ 12,224,082	\$ 12,775,741	4.51%
Article 40 (70%)	\$ 6,689,070	\$ 7,153,120	\$ 7,153,611	\$ 7,263,510	\$ 7,528,021	3.64%
Article 42 (40%)	\$ 4,821,890	\$ 5,256,753	\$ 5,274,123	\$ 5,338,792	\$ 5,527,971	3.54%
Education - Art. 40 (30%)/Art. 42 (60%)	\$ 10,099,579	\$ 10,950,752	\$ 11,420,342	\$ 11,121,121	\$ 11,518,251	3.57%
Article 44 (Medicaid Relief Swap)	\$ -	\$ 32,285	\$ -	\$ 2,869	\$ -	
Total	\$ 32,032,174	\$ 33,998,497	\$ 34,435,310	\$ 35,950,374	\$ 37,349,984	3.89%

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

MAJOR REVENUE SOURCE: INTERGOVERNMENTAL

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units and increased slightly from FY2015 to FY2016. Intergovernmental revenues account for 16.34% of General Fund revenues in the FY2016 budget.

The County expects to receive approximately \$40.7 million in federal and state funds for the Social Service Department (DSS) in FY2015-2016. The Health Center is also expected to receive \$3.9 million in state and federal revenues. Due to the level of federal and state funding Buncombe County receives, a very conservative approach is taken with regard to anticipated revenues during the budget process. As grants are realized throughout the year the budget is amended to reflect the increased revenues. We anticipate this same trend to continue in FY2016.



General Fund Intergovernmental Revenue	2013/14 Amended	2013/14 Actuals	2014/15 Amended	2014/15 Estimate	2015/16 Adopted	% Change from FY 2015 Estimate
Intergovernmental	\$ 44,944,919	\$ 43,939,964	\$ 49,545,145	\$ 51,205,625	\$ 50,388,680	-1.60%

The large increase in FY2015 intergovernmental revenues is primarily a result of the increase in the Medicaid reimbursement rate for the Social Services department.

OTHER REVENUE SOURCES:

Other Taxes & Licenses

This revenue source, representing 1.74% of the budget, includes \$3,350,000 for the real property transfer tax (excise tax) and \$1,532,520 for video programming taxes. The Rental Car Tax is budgeted at \$350,000, and the Heavy Equipment Rental Tax at \$130,000 for FY2016.

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 1.07%, or \$3,293,008, of the General Fund revenue. Permits and inspections make up 58% of these total revenues.

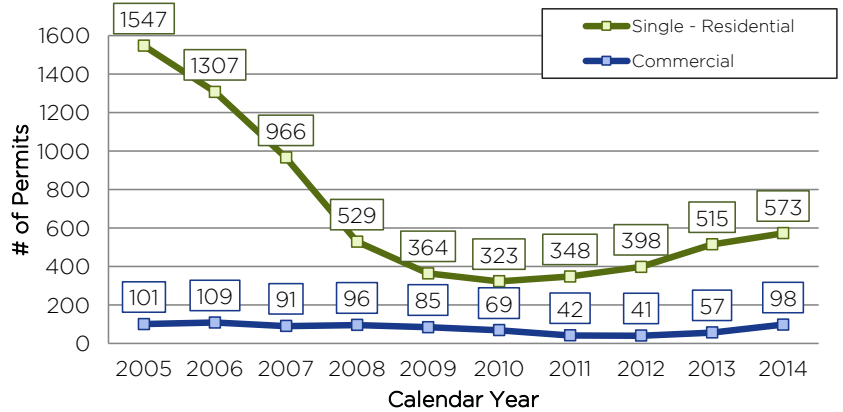
The Permits & Inspections Department inspects new construction using staff inspectors to enforce the North Carolina State Building Code. Of the construction related revenues, single-family construction was 43.90% of the total revenue for calendar year 2014, the latest year for which data is available.

Single-family construction increased by 11.26% from calendar year 2013 to 2014. In calendar year 2013, 515 single-family construction permits were issued, while in calendar year 2014, 573 were issued.

Multi-family construction increased from calendar year 2013 to 2014. In calendar year 2013, 5 buildings were constructed consisting of 80 units total, while in calendar year 2014, 18 buildings were constructed consisting of 351 units total.

Commercial construction increased 71.93% in calendar year 2014 over the previous year. In calendar year 2013, 57 commercial construction permits were issued and 98 were issued in calendar year 2014.

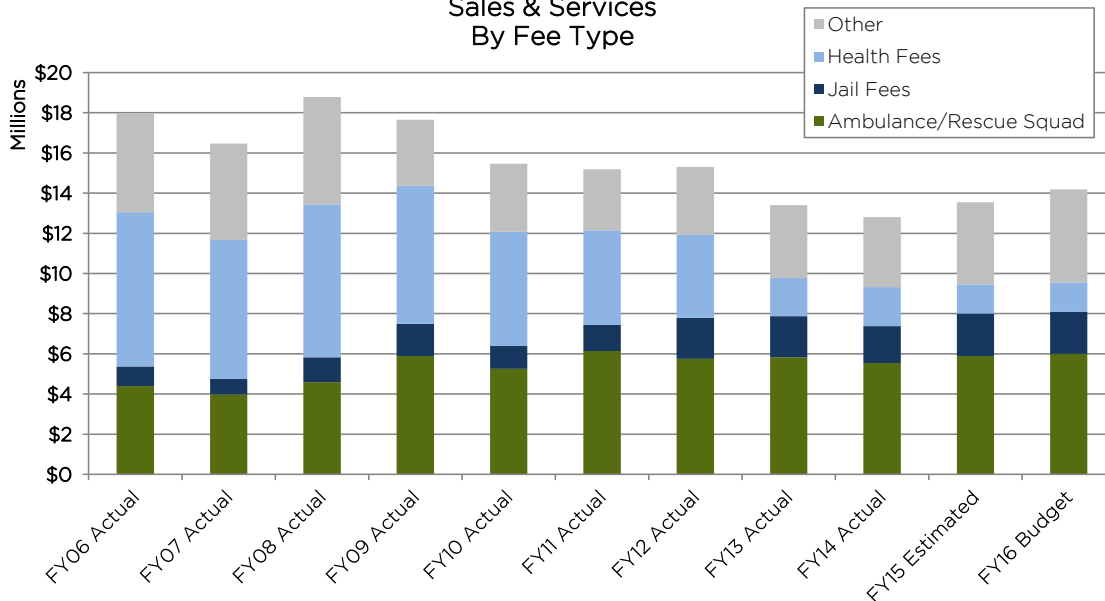
Building Permits Issued



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 FY2016, General Fund revenues for sales and services are estimated at \$14,182,808, a 3.25% increase from last year. Sales and Services represent 4.60% of the total General Fund budget. Revenues are estimated to be \$1.5 million for Public Health, \$6 million for EMS, and \$2.1 million for the Jail.

Sales & Services By Fee Type



Other Revenues

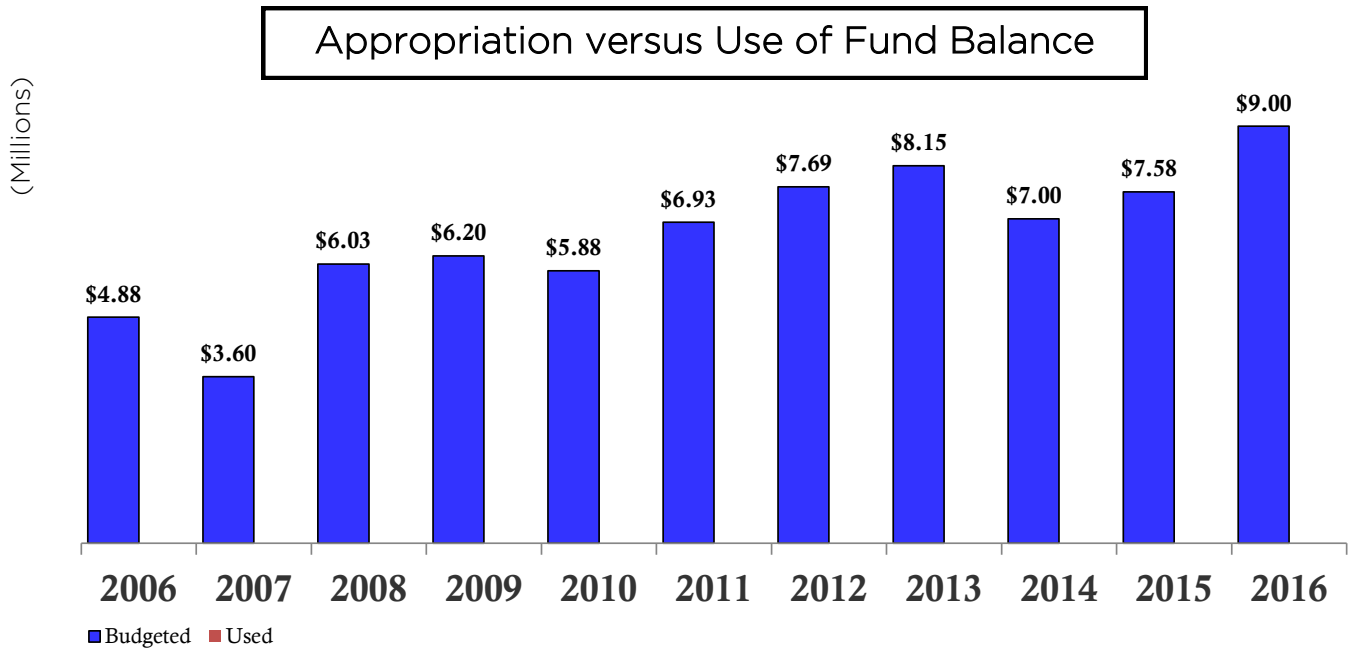
These revenues include investment earnings; indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Other revenues for the General Fund are estimated to be \$1,398,115 for FY2016, an increase of 22.65% from the previous year. A portion of this increase (\$89,352) is due to an increase in indirect cost charges allocated to the Solid Waste Enterprise Fund and Air Quality Component Unit.

Another large component of other revenues is investment earnings revenue derived from the short-term investment of County funds. This revenue source is budgeted at \$200,000 for FY2016, which is an increase of 9% from the FY2015 budget.

Fund Balance

In the General Fund \$9,643,213 of fund balance is appropriated in the FY2015-2016 budget. This accounts for 3.13% of General Fund appropriations.

The unrestricted fund balance is estimated at 19.5% of total expenditures for FY2015. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County without increasing the burden on the taxpayer. The projected fund balance assures the county will maintain its sound financial position.

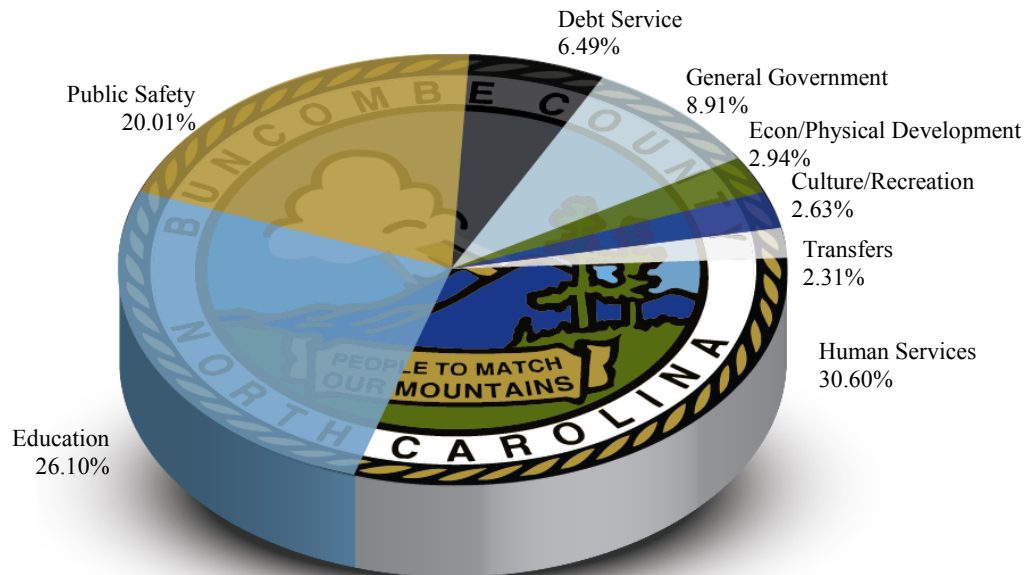


*Adopted Appropriated Fund Balance

GENERAL FUND (CONTINUED)

WHERE DOES THE MONEY GO?

FY2016 EXPENDITURES/USES – GENERAL FUND

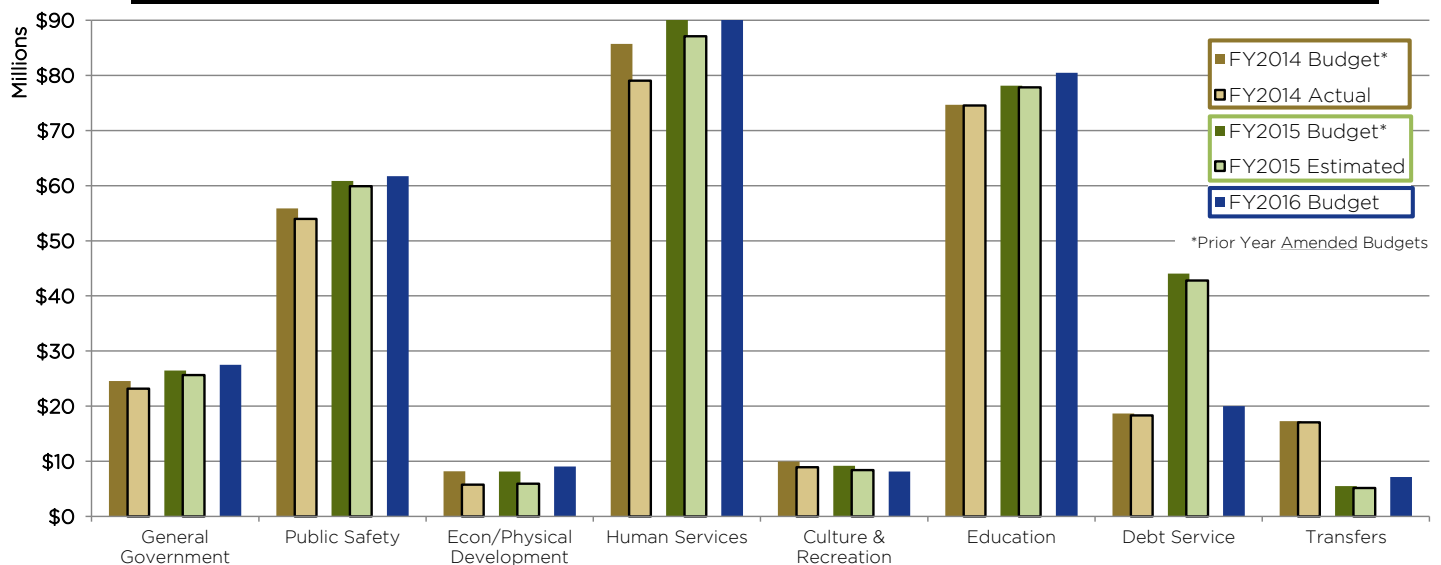


BUDGET YEAR HIGHLIGHTS:

- Asheville City Schools and Buncombe County Schools funding increased by \$6.8 million. The \$1.9 million increase for Buncombe County Schools includes increased pay for teachers with 0-4 years of experience (\$197,160), loss of federally funded positions/services due to loss of grants (\$395,000), an increased retirement contribution rate (\$227,390), an increased health insurance premium (\$72,506), textbook replacement (\$100,000), support of global initiatives (\$108,000), salary increase in school based administrators (\$75,000), ongoing Twilight/Mini-Mester/Summer Bridge Program (\$115,000), purchase of the “Home Base” communication and instructional product and support (\$99,900), advanced placement teachers (\$425,784), expansion of Strings Program (\$60,000), and cost of Canvas LMS (\$24,975). Asheville City Schools receives \$332,793, a proportional increase in funding based on the increase given to Buncombe County Schools. The County will also be funding \$4.5 million in debt service expenditures related to the new Asheville Middle School and Isaac Dickson Elementary School.
- Human Services appropriations increased 3.45% from the FY2015 amended budget. Human Services continues to be impacted by the NC FAST conversion. NC FAST is a new state developed and implemented system that is being used to determine eligibility for all public assistance programs within Health & Human Services. The Affordable Care Act requires a centralized access point for applying for benefits as well as the ability to communicate with the Federally-Facilitated Marketplace. North Carolina is implementing NC FAST in stages. Transitioning to the new system has required significant county investment as well as significant additional staff time. Seventeen new DSS positions were approved during FY2014, and twenty-through new positions were approved during FY2015 to allow Buncombe County to meet the requirements of the NC FAST system.

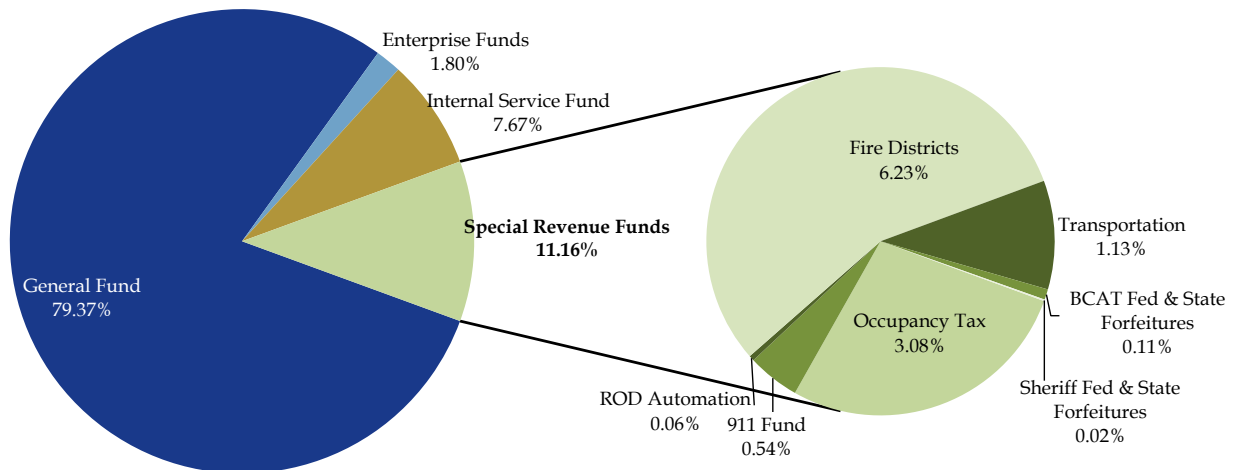
- Funding for Public Safety increased by \$1.2 million. This increase includes:
 - \$300,000 for vehicle replacements.
 - \$225,708 for District Attorney/Administrative Office of the Courts contract. This funding will provide three domestic violence positions including a DV Felony Prosecutor, DV Investigator, and DV Legal Assistant.
 - \$1.4 million for the new Family Justice Center, a one-stop model to meet domestic violence victim needs and increase safety.
 - \$227,000 for Behavioral Health Deputies to provide coverage at the Behavioral Health Urgent Care Center at 356 Biltmore.
 - \$466,000 for seven School Resource Officers that were previously grant funded.
- Parking Services is now being administered by an outside parking services provider.
- Recycling Services has transitioned from the General Fund Economic & Physical Development function to the Solid Waste Enterprise Fund.
- The Zeugner Center pool, also known as Skyland Recreation Center, has transitioned to Buncombe County Schools. Buncombe County will continue to provide annual funding up to \$150,000 for maintenance through FY2017. The planning process is underway for a new aquatics facility to replace Zeugner as the facility has exceeded its useful lifespan. In addition, the County has contracted with Swim Club Management Group for management of the County's outdoor swimming pools. The County has 5 outdoor pools that open for the summer season June-August.
- Elections budget has increased by \$689,000 for FY2016 due to the municipal election cycle and contingency funding for a potential Presidential Preference Primary.
- Economic Development incentive payments increase by \$2.9 million for FY2016.

General Fund Expenditures By Function



SPECIAL REVENUE FUNDS

The total budget for Special Revenue Funds is \$43,372,478. These funds represent 11.16% of the total County budget. The funds that make up the group of Special Revenue Funds are the Register of Deeds Automation Fund, Occupancy Tax Fund, 911 Fund, Fire Districts Fund, Transportation Fund, and the BCAT and Sheriff Federal and State Forfeiture Funds.

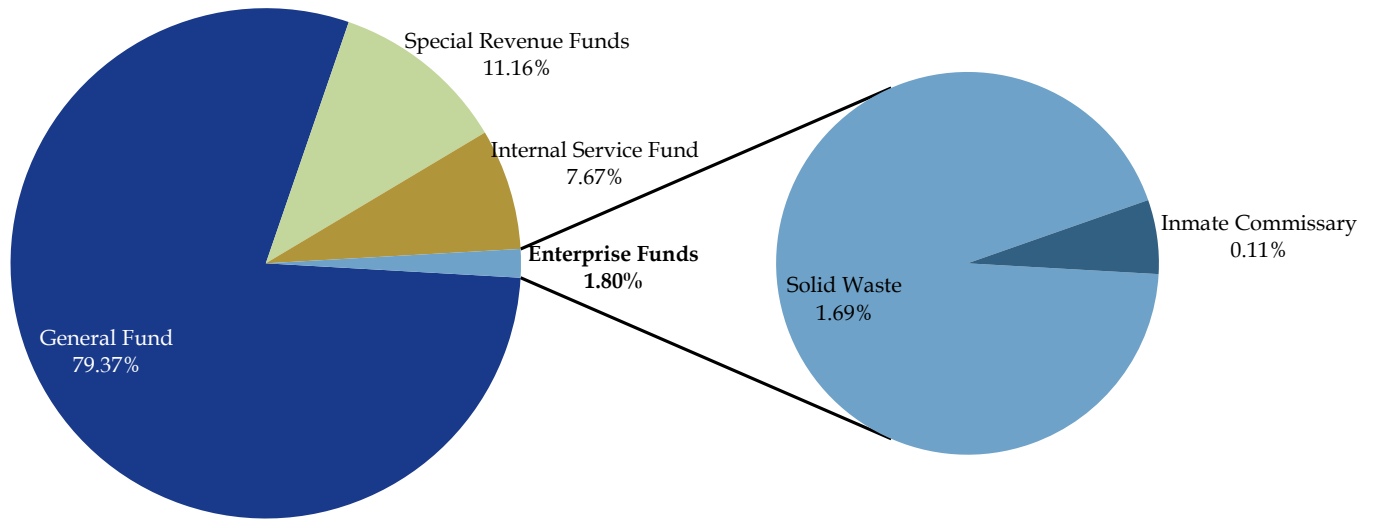


- The Register of Deeds Automation Fund has a budget of \$216,230 for FY2016. All of these funds are used for automating the Register of Deeds records.
- The Occupancy Tax Fund has a budget of \$11,970,004. This represents the revenues generated through the room occupancy tax on hotel and motel rooms. There was an increase of 15% in the budget amount from FY2015 to FY2016. These funds are used to further the development of travel, tourism and conventions in Buncombe County through state, national and international advertising promotions.
- The 911 Fund is budgeted at \$2,102,500. The FY2016 budget includes appropriations for major capital projects including replacement of the current 911 phone system. The NC 911 Board approved a new 911 funding method effective FY2012. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.
- The Fire Districts Fund has a budget of \$24,217,091 for FY2016, an increase of 3.54% from FY2015. Buncombe County has twenty-six Fire Districts. Revenues for this fund are generated through sales taxes and ad valorem taxes. The ad valorem tax rates are recommended by each district and approved by the Board of Commissioners.
- The County's Transportation program, Mountain Mobility, provides transportation to several human service and non-profit agencies as well as general public transportation service outside the City of Asheville. During the FY2012 budget process the administration of the transportation program transitioned to outside service providers. Transportation is now administered and operated through contracts between Buncombe County, the Land of Sky Regional Council and McDonald Transit Associates, Inc. The Transportation Fund budget for FY2016 is \$4,380,250. This is an increase of 4.79% from FY2015. The County funded portion for FY2016 remains at \$1,626,448.

- The Federal and State Forfeiture Funds account for monies received from federal and state forfeiture programs as well as the state unauthorized substances excise tax. These proceeds are designated for law enforcement purposes. Due to the nature of forfeiture revenues, available fund balance and revenue estimates are appropriated at the beginning of the budget year and budget amendments are completed throughout the fiscal year as federal and state revenue is received. The Sheriff's Department and the Buncombe County Anti-Crime Task Force, also known as BCAT, receive forfeiture revenue:
 - The BCAT Federal Forfeiture Fund has a FY2016 budget of \$226,055.
 - The BCAT State Forfeiture Fund has a FY2016 budget of \$196,100.
 - The Sheriff Federal Forfeiture Fund has a FY2016 budget of \$39,073.
 - The Sheriff State Forfeitures Fund has a FY2016 budget of \$25,175.

ENTERPRISE FUNDS

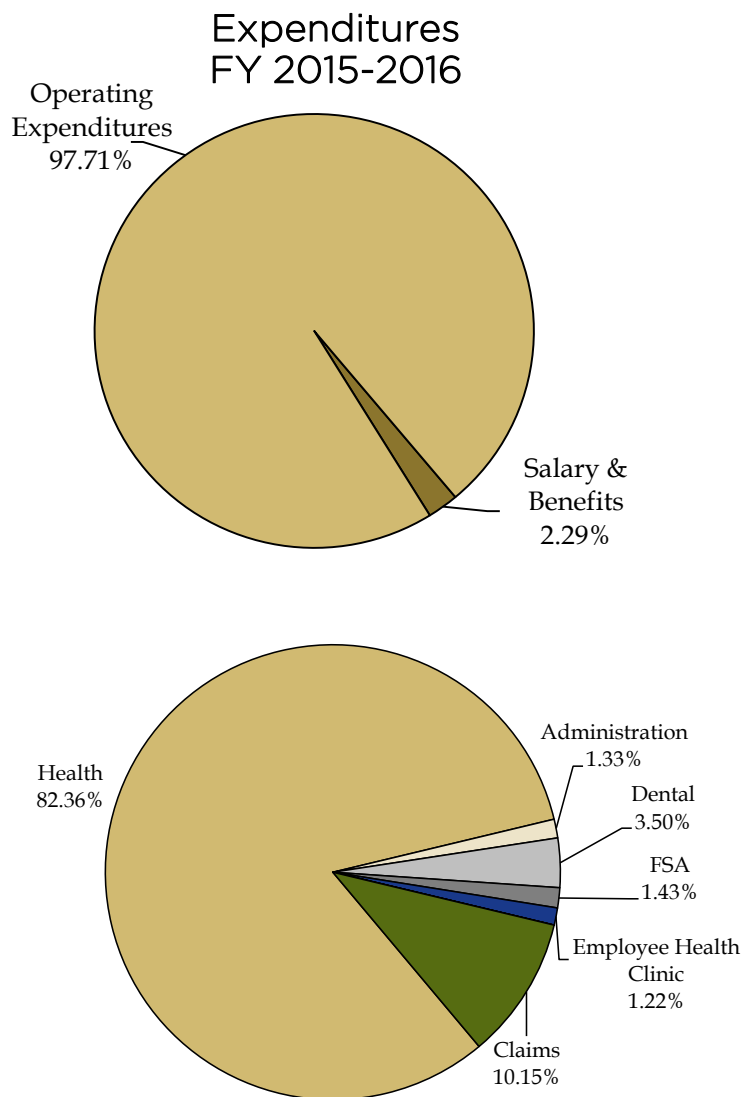
The total budget for the Enterprise Funds is \$6,984,802. This is a decrease of 4.98% from FY2015, which is due to the retirement of debt service by the Solid Waste Enterprise Fund. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.



- The total budget for the Solid Waste Fund is \$6,547,287 which represents a decrease of 5.78% from the FY2015 budget. The Solid Waste Fund includes the Landfill and Waste Transfer Station.
- The budget for the Inmate Commissary & Welfare Fund is \$437,515 which is a slight increase of \$35,669 from last year's budget. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.

INTERNAL SERVICE FUND

The Internal Service Fund was established to fund the County’s self-insurance, group health, dental and workers’ compensation, unemployment, and general liability programs. These expenditures consist of health and dental insurance premiums and claims, employee health clinic, flexible spending accounts (FSA), other post-employment benefits (OPEB), workers’ compensation, unemployment, and general liability claims. Budgeted expenditures are \$29,788,289, an increase of 7.78% from last year’s budget. The revenues for this fund are collected through direct charges to other funds for insurance purposes and employee payments for insurance premiums.



FSA – Flexible Spending Accounts

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

OPERATING BUDGET SUMMARY: ALL FUNDS

	2013/14 Actual	2014/2015 Amended	2014/15 Estimated	2015/16 Budget
Revenues:				
General Fund	280,812,503	323,478,169	318,557,000	308,356,732
Special Revenue Funds:				
Volunteer Fire Departments Fund	20,927,419	23,389,536	20,384,742	24,217,091
Transportation Fund	4,236,586	4,196,335	3,652,672	4,380,250
Emergency Telephone System Fund	1,127,996	2,742,400	909,619	2,102,500
Occupancy Tax Fund	9,184,430	10,908,699	10,542,270	11,970,004
Register of Deeds Automation Fund	137,332	270,848	146,009	216,230
BCAT Federal Forfeitures	119,642	226,055	113,716	226,055
Sheriff Federal Forfeitures	55,801	157,305	182,909	39,073
BCAT State Forfeitures	52,954	201,366	481	196,100
Sheriff State Forfeitures	35,022	26,376	82,595	25,175
Enterprise Funds:				
Solid Waste Disposal Fund	7,330,461	7,249,287	7,091,545	6,547,287
Inmate Commissary Fund	324,612	560,769	312,743	437,515
Criminal Justice Info System Fund	1,472,008	-	-	-
Internal Service Fund	24,210,937	28,438,707	30,960,063	29,788,289
Total	350,027,703	401,845,852	392,936,364	388,502,301
Expenditures				
General Fund	280,794,279	323,478,169	312,748,825	308,356,732
Special Revenue Funds:				
Volunteer Fire Departments Fund	20,927,381	23,389,536	20,258,993	24,217,091
Transportation Fund	4,245,736	4,196,335	3,610,075	4,380,250
Emergency Telephone System Fund	935,968	2,742,400	1,032,227	2,102,500
Occupancy Tax Fund	9,184,430	10,908,699	10,590,065	11,970,004
Register of Deeds Automation Fund	176,480	270,848	184,319	216,230
BCAT Federal Forfeitures	12,450	226,055	94,621	226,055
Sheriff Federal Forfeitures	87,693	157,305	107,715	39,073
BCAT State Forfeitures	78,183	201,366	67,893	196,100
Sheriff State Forfeitures	29,448	26,376	23,991	25,175
Enterprise Funds:				
Solid Waste Disposal Fund	5,797,970	7,249,287	5,931,145	6,547,287
Inmate Commissary Fund	240,110	560,769	363,488	437,515
Criminal Justice Info System Fund	1,772,867	-	-	-
Internal Service Fund	25,177,403	28,438,707	26,389,985	29,788,289
Total	349,460,398	401,845,852	381,403,342	388,502,301

BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	2013/14 Actual	2014/2015 Amended	2014/15 Estimated	2015/16 Budget
General Fund				
Property Tax	175,862,176	173,578,438	175,280,017	175,598,725
Local Option Sales Tax	33,998,496	34,435,310	35,950,374	37,349,984
Other Taxes	5,147,102	5,412,184	5,855,161	5,362,520
Intergovernmental	44,157,403	49,545,145	51,205,624	50,388,680
Permits & Fees	3,075,411	2,802,185	3,451,565	3,293,008
Sales & Services	13,321,550	14,419,793	13,544,529	14,182,808
Investment Earnings	192,297	183,750	242,186	200,000
Miscellaneous	622,841	956,155	1,159,339	1,198,115
Interfund Transfers/Other Financing Sources	4,435,227	32,176,808	31,868,206	11,139,679
Appropriated Fund Balance	-	9,968,401	-	9,643,213
Total	280,812,503	323,478,169	318,557,000	308,356,732
Special Revenue Funds				
Property Tax	16,340,094	18,291,424	16,252,952	19,079,610
Local Option Sales Tax	4,587,325	5,098,112	4,131,790	5,137,481
Other Taxes	9,184,430	10,908,699	10,542,270	11,970,004
Intergovernmental	4,248,244	3,668,147	3,564,737	3,572,110
Permits & Fees	136,700	151,695	144,980	151,695
Investment Earnings	8,058	16,085	11,711	13,305
Miscellaneous	76,637	57,000	34,064	57,000
Interfund Transfers	1,295,694	1,626,448	1,332,509	1,626,448
Appropriated Fund Balance	-	2,301,310	-	1,764,825
Total	35,877,182	42,118,920	36,015,013	43,372,478
Enterprise Funds				
Other Taxes	371,192	257,487	291,534	257,487
Intergovernmental	1,383,407	-	-	10,000
Charges for Services	7,251,405	6,992,800	7,058,500	6,580,800
Investment Earnings	37,859	40,000	51,920	40,000
Miscellaneous	1,268	-	2,334	-
Other Financing Sources	-	-	-	-
Interfund Transfers	81,950	-	-	-
Appropriated Fund Balance	-	519,769	-	96,515
Total	9,127,081	7,810,056	7,404,288	6,984,802
Internal Service Fund				
Charges for Services	23,286,064	28,438,707	28,423,372	29,788,289
Investment Earnings	24,873	-	36,691	-
Interfund Transfers	900,000	-	2,500,000	-
Appropriated Fund Balance	-	-	-	-
Total	24,210,937	28,438,707	30,960,063	29,788,289
Grand Total	350,027,703	401,845,852	392,936,364	388,502,301

BUDGET SUMMARY ALL FUNDS- EXPENDITURES

SERVICE AREA				
Departments	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Budget
General Government				
Governing Body	1,040,576	1,076,801	1,007,189	908,014
County Manager	865,360	1,014,816	943,452	1,062,882
Human Resources	678,747	597,456	565,342	529,558
Finance	2,043,891	2,210,311	2,078,930	1,920,144
Tax Department	4,298,322	4,648,078	4,726,260	4,601,826
Board of Elections	1,218,351	1,379,199	1,313,042	2,093,714
Register of Deeds	3,047,345	3,430,903	3,427,310	3,292,996
Budget & Management Services	211,107	1,063,842	1,032,127	1,214,189
Information Technology	9,777,214	11,002,399	10,562,620	11,611,473
Nondepartmental	-	27,319	-	244,347
Register of Deeds Automation Fund	176,480	270,848	184,319	216,230
Internal Service Fund - Health/Dental	25,177,403	28,438,707	26,389,985	29,788,289
Public Safety				
Sheriff	31,556,963	32,932,328	34,040,229	33,432,897
Emergency Services	9,844,181	10,960,713	11,201,070	10,747,654
Pretrial Release	661,846	735,668	798,654	794,826
City-County Bureau of Identification/ Centralized Data Entry	1,231,433	1,403,661	1,415,130	1,424,319
Permits & Inspections	1,717,925	1,882,328	1,919,544	2,058,712
General Services	6,065,459	8,041,211	6,897,987	8,239,992
Public Safety Training Center	225,763	556,866	356,854	815,255
Criminal Justice Information System	716,100	1,510,683	1,330,434	1,490,805
Nondepartmental	1,960,523	2,809,542	1,946,505	2,699,015
Volunteer Fire Departments Fund	20,927,381	23,389,536	20,258,993	24,217,091
Emergency Telephone System Fund	935,968	2,742,400	1,032,227	2,102,500
Criminal Justice Info System Fund	1,772,867	-	-	-
Inmate Commissary Fund	240,110	560,769	363,488	437,515
BCAT Federal Forfeitures	12,450	226,055	94,621	226,055
Sheriff Federal Forfeitures	87,693	157,305	107,715	39,073
BCAT State Forfeitures	78,183	201,366	67,893	196,100
Sheriff State Forfeitures	29,448	26,376	23,991	25,175
Human Services				
Public Health	13,270,861	14,505,508	15,060,165	15,466,912
Social Services	61,381,773	69,928,245	68,596,899	75,017,661
Aging Services	570,556	570,766	570,766	570,766
Child Care Services	481,886	207,508	208,240	207,508
Human Services Support Team	903,257	-	-	-
Mental Health	1,057,087	1,051,000	1,029,642	1,051,000
Nondepartmental	1,372,067	4,961,285	1,648,428	2,053,730
Transportation Fund	4,245,736	4,196,335	3,610,075	4,380,250
Economic & Physical Development				
Planning & Development	2,439,018	3,103,605	2,422,926	2,691,179
Economic Development	1,883,370	3,483,770	2,082,507	5,271,585
Cooperative Extension	382,563	458,221	414,199	409,629
Soil & Water Conservation	414,543	450,350	429,932	415,999
Recycling	392,061	406,446	363,730	-
Nondepartmental	255,000	232,397	210,000	262,736
Occupancy Tax Fund	9,184,430	10,908,699	10,590,065	11,970,004
Solid Waste Disposal Fund	5,797,970	7,249,287	5,931,145	6,547,287
Culture & Recreation*				
Culture & Recreation Administration	462,492	330,084	238,963	-
Library	5,033,163	5,656,002	5,258,786	5,124,917
Parks, Greenways, & Recreation	1,603,339	1,926,715	1,645,207	1,874,653
Nondepartmental	1,809,618	1,240,378	1,240,378	1,121,221
Education				
City Schools	10,104,809	10,645,885	10,602,706	11,061,915
County Schools	58,387,377	61,439,358	61,183,315	63,354,745
Community College	6,063,999	6,063,999	6,063,999	6,063,999
Interfund Transfers	17,052,443	5,472,994	5,128,696	7,129,758
General Debt Service	18,311,891	44,059,529	42,786,662	20,024,201
TOTAL	349,460,398	401,845,852	381,403,342	388,502,301

*Culture & Recreation operated under the Culture & Recreation Authority (CRA) component unit in FY2014. The CRA merged with the General Fund in FY2015; FY2014 data is presented here for comparative purposes.

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

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2015 - 2016

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Taxes	175,598,725	19,079,610		-	194,678,335
Local Option Sales Tax	37,349,984	5,137,481		-	42,487,465
Other Taxes	5,362,520	11,970,004	257,487	-	17,590,011
Intergovernmental	50,388,680	3,572,110	10,000	-	53,970,790
Permits & Fees	3,293,008	151,695	-	-	3,444,703
Charges for Services	14,182,808	-	6,580,800	29,788,289	50,551,897
Investment Earnings	200,000	13,305	40,000	-	253,305
Miscellaneous	1,198,115	57,000	-	-	1,255,115
Other Financing Sources	-	-	-	-	-
Interfund Transfers	11,139,679	1,626,448	-	-	12,766,127
Appropriated Fund Balance	9,643,213	1,764,825	96,515	-	11,504,553
Total	308,356,732	43,372,478	6,984,802	29,788,289	388,502,301

Uses of Funds:					
Salary & Benefits	120,209,130	12,918	1,684,705	681,858	122,588,611
Operating	47,023,976	5,070,826	3,986,575	29,106,431	85,187,808
Program Support	113,232,266	21,517,091	-	-	134,749,357
Capital Outlay	-	1,972,589	222,000	-	2,194,589
Contingency	737,401	2,700,000	49,528	-	3,486,929
Debt Service	20,024,201	-	336,550	-	20,360,751
Interfund Transfers	7,129,758	12,099,054	705,444	-	19,934,256
Total	308,356,732	43,372,478	6,984,802	29,788,289	388,502,301

Total Expenditures By Fund & Function Fiscal Year 2016

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (10)	27,479,143	61,703,475	94,367,577	9,051,128	8,120,791	80,480,659
Occupancy Tax (20)				11,970,004		
911 (23)		2,102,500				
ROD Automation (25)	216,230					
Volunteer Fire Depts (28)		24,217,091				
Transportation (30)			4,380,250			
Solid Waste (66)				6,547,287		
Inmate Commissary (69)		437,515				
BCAT Federal Forfeitures (70)		226,055				
Sheriff Federal Forfeitures (71)		39,073				
BCAT State Forfeitures (77)		196,100				
Sheriff State Forfeitures (78)		25,175				
Health/Dental (80)	29,788,289					
GRAND TOTAL	57,483,662	88,946,984	98,747,827	27,568,419	8,120,791	80,480,659

USE OF PROJECT FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Projects (24)				x		
School Capital (26)						x
Grant Projects (27)		x	x	x	x	
PDF Woodfin Downtown Dist. (31)				x		
AB Tech Capital Projects (33)						x
Capital Projects (41)	x	x	x	x	x	
Solid Waste Capital Projects (42)				x		

**DEPARTMENT & FUND MATRIX
FISCAL YEAR 2016**

SERVICE AREA Departments	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Solid Waste Enterprise Fund	Special Revenue	Enterprise	Internal Service	Total Nonmajor Funds	
General Government							
Governing Body	908,014	-	-	-	-	-	908,014
County Manager	1,062,882	-	-	-	-	-	1,062,882
Human Resources	529,558	-	-	-	-	-	529,558
Finance	1,920,144	-	-	-	-	-	1,920,144
Tax Department	4,601,826	-	-	-	-	-	4,601,826
Board of Elections	2,093,714	-	-	-	-	-	2,093,714
Register of Deeds	3,292,996	-	216,230	-	-	216,230	3,509,226
Information Technology	11,611,473	-	-	-	-	-	11,611,473
Budget & Management Services	1,214,189	-	-	-	-	-	1,214,189
Nondepartmental	244,347	-	-	-	-	-	244,347
Nondepartmental - Internal Service Fund	-	-	-	-	29,788,289	29,788,289	29,788,289
General Government Total	27,479,143	-	216,230	-	29,788,289	30,004,519	57,483,662
Public Safety							
Sheriff	33,432,897	-	486,403	437,515	-	923,918	34,356,815
Emergency Services	10,747,654	-	-	-	-	-	10,747,654
Pretrial Release	794,826	-	-	-	-	-	794,826
City-County Bureau of Identification/ Centralized Data Entry	1,424,319	-	-	-	-	-	1,424,319
Permits & Inspections	2,058,712	-	-	-	-	-	2,058,712
General Services	8,239,992	-	-	-	-	-	8,239,992
Public Safety Training Center	815,255	-	-	-	-	-	815,255
Criminal Justice Information System	1,490,805	-	-	-	-	-	1,490,805
Nondepartmental	2,699,015	-	-	-	-	-	2,699,015
Nondepartmental - Volunteer Fire Departments	-	-	24,217,091	-	-	24,217,091	24,217,091
Nondepartmental - Emergency Telephone System	-	-	2,102,500	-	-	2,102,500	2,102,500
Public Safety Total	61,703,475	-	26,805,994	437,515	-	27,243,509	88,946,984
Human Services							
Public Health	15,466,912	-	-	-	-	-	15,466,912
Social Services	75,017,661	-	-	-	-	-	75,017,661
Aging Services	570,766	-	-	-	-	-	570,766
Child Care Services	207,508	-	-	-	-	-	207,508
Mental Health	1,051,000	-	-	-	-	-	1,051,000
Nondepartmental	2,053,730	-	-	-	-	-	2,053,730
Nondepartmental - Transportation	-	-	4,380,250	-	-	4,380,250	4,380,250
Human Services Total	94,367,577	-	4,380,250	-	-	4,380,250	98,747,827
Economic & Physical Development							
Planning & Development	2,691,179	-	-	-	-	-	2,691,179
Economic Development	5,271,585	-	-	-	-	-	5,271,585
Cooperative Extension	409,629	-	-	-	-	-	409,629
Soil & Water Conservation	415,999	-	-	-	-	-	415,999
Solid Waste	-	6,547,287	-	-	-	-	6,547,287
Nondepartmental	262,736	-	-	-	-	-	262,736
Nondepartmental - Occupancy Tax	-	-	11,970,004	-	-	11,970,004	11,970,004
Economic & Physical Development Total	9,051,128	6,547,287	11,970,004	-	-	11,970,004	27,568,419
Culture & Recreation							
Library	5,124,917	-	-	-	-	-	5,124,917
Parks, Greenways, & Recreation	1,874,653	-	-	-	-	-	1,874,653
Nondepartmental	57,946	-	-	-	-	-	57,946
Economic & Physical Development Total	8,120,791	-	-	-	-	-	8,120,791
Education							
City Schools	11,061,915	-	-	-	-	-	11,061,915
County Schools	63,354,745	-	-	-	-	-	63,354,745
Community College	6,063,999	-	-	-	-	-	6,063,999
Education Total	80,480,659	-	-	-	-	-	80,480,659
Interfund Transfers	7,129,758	-	-	-	-	-	7,129,758
General Debt Service	20,024,201	-	-	-	-	-	20,024,201
GRAND TOTAL	308,356,732	6,547,287	43,372,478	437,515	29,788,289	73,598,282	388,502,301

FUND BALANCE ANALYSIS

General Fund

	2013/14	2014/15	2015/16
	Actual	Estimated	Budget
Total Revenues	\$280,812,503	\$ 318,557,000	\$ 298,713,519
Total Expenditures	280,794,279	312,748,825	308,356,732
Revenues Over (Under) Expenditures	18,224	5,808,175	(9,643,213)*
Fund Balance, Beginning as Restated	71,133,262	71,151,486	76,959,661
Fund Balance, End of Year	71,151,486	76,959,661	67,316,448

*The General Fund appropriated fund balance for FY2016 is \$9,643,213. This is a 3.26% decrease from last year's amended budget. Fund balance, as described below, is appropriated each year with the challenge to save the appropriated amount.

Other Governmental Funds

	2013/14	2014/15	2015/16
	Actual	Estimated	Budget
Total Revenues	\$ 35,877,182	\$ 36,015,013	\$ 41,607,653
Total Expenditures	35,677,769	35,969,899	43,372,478
Revenues Over (Under) Expenditures	199,413	45,114	(1,764,825)*
Fund Balance, Beginning as Restated	3,430,365	3,629,778	3,674,892
Fund Balance, End of Year	3,629,778	3,674,892	1,910,067

*The FY2016 appropriated fund balance for other Governmental Funds consists of the Forfeiture Funds (Sheriff & BCAT State/Federal) appropriation of \$486,403, the Register of Deeds Automation Fund appropriation of \$61,230, and the 911 Fund appropriation of \$1,217,192.

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

Buncombe County estimates the unrestricted fund balance for fiscal year 2015 to be \$56,462,151 for the General Fund. This is 19.5% of estimated General Fund expenditures for FY2015. The fiscal year 2015-2016 General Fund budget includes an appropriated fund balance of \$9,643,213 which is 3.13% of appropriations. As our County Manager describes in her Budget Message, fund balance appropriation is one means to maintain the property tax rate. We appropriate fund balance each year with the challenge to save the appropriated amount. We have been able to do this historically.

FUND BALANCE ANALYSIS (CONTINUED)

Solid Waste Enterprise Fund:

	2013/14	2014/15	2015/16
	Actual	Estimated	Budget
Total Revenues	\$ 7,330,461	\$ 7,091,545	\$ 6,547,287
Total Expenditures	5,797,970	5,931,145	6,547,287
Revenues Over (Under) Expenditures	1,532,491	1,160,400	-
Reconciling Items to Full Accrual Basis	(1,013,110)	-	-
Net Position, Beginning as Restated	27,380,820	27,900,201	29,060,601
Net Position, End of Year	27,900,201	29,060,601	29,060,601

Other Enterprise Funds:

	2013/14	2014/15	2015/16
	Actual	Estimated	Budget
Total Revenues	\$ 1,796,620	\$ 312,743	\$ 341,000
Total Expenditures	2,012,977	363,488	437,515
Revenues Over (Under) Expenditures	(216,357)	(50,745)	(96,515)
Reconciling Items to Full Accrual Basis	(310,313)	-	-
Net Position, Beginning as Restated	1,088,780	562,110	511,365
Net Position, End of Year	562,110	511,365	414,850

Buncombe County's Enterprise Funds are reported using the accrual basis of accounting, which reports net position rather than fund balance. During the County's annual audit process necessary entries are completed to reconcile these funds from the budgetary basis (modified accrual) to the accounting basis (full accrual). Current year estimates for reconciling items are not yet available. As you can see from the tables above, the Solid Waste Enterprise Fund is not expected to use any reserves in FY2016. The Inmate Commissary Enterprise fund has appropriated \$96,515 of reserves for FY2016.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances

Fund Balance at June 30, 2015

<u>Unrestricted Fund Balance</u>	=	<u>56,462,151</u>	=	19.5%
Expenditures & Operating Transfers Out		289,852,416		

Audited (Actual) Fund Balances

Fund Balance at June 30, 2014

<u>Unrestricted Fund Balance</u>	=	<u>50,653,976</u>	=	18.3%
Expenditures & Operating Transfers Out		277,479,026		

Fund Balance at June 30, 2013

<u>Unrestricted Fund Balance</u>	=	<u>51,667,642</u>	=	19.8%
Expenditures & Operating Transfers Out		261,543,123		

Fund Balance at June 30, 2012

<u>Unrestricted Fund Balance</u>	=	<u>50,245,779</u>	=	19.4%
Expenditures & Operating Transfers Out		258,564,991		

Fund Balance at June 30, 2011

<u>Unrestricted Fund Balance</u>	=	<u>52,180,066</u>	=	20.9%
Expenditures & Operating Transfers Out		249,733,035		

UNRESERVED FUND BALANCES (Pre GASB Statement 54)

Audited (Actual) Fund Balances

Fund Balance at June 30, 2010

<u>Unreserved Fund Balance</u>	=	<u>50,940,052</u>	=	19.2%
Expenditures & Operating Transfers Out		264,763,863		

Fund Balance at June 30, 2009

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

Fund Balance at June 30, 2008

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

Fund Balance at June 30, 2007

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

Fund Balance at June 30, 2006

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

Fund Balance at June 30, 2005

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

PERSONNEL SUMMARY

Summary of Positions by Fund:

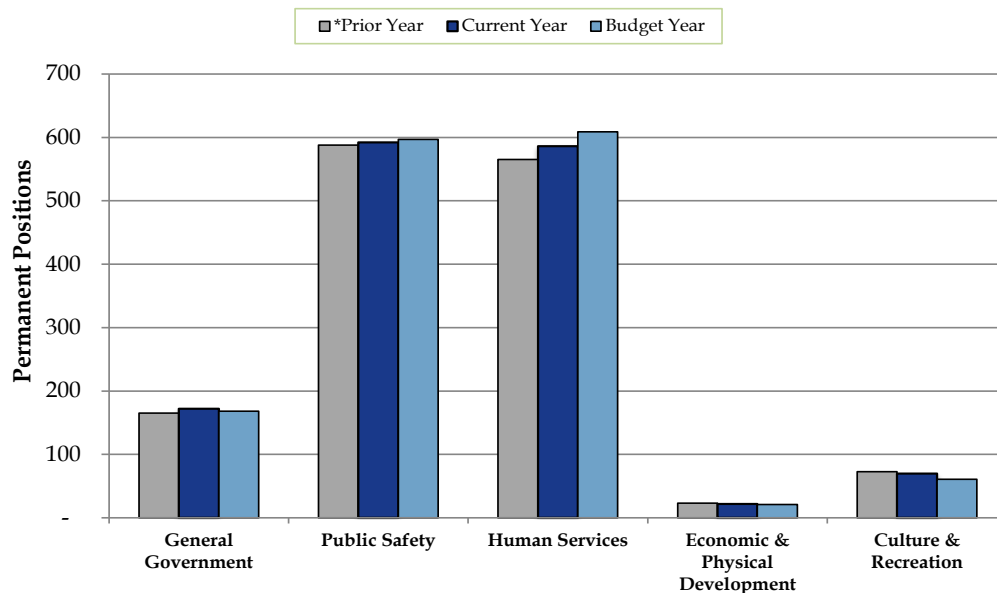
Personnel Summary - Budgeted Permanent Positions				
Fund	*Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,414	1,442	1,456	1%
Enterprise Fund	31	25	23	-8%
Internal Service Fund	5	5	7	40%
Grant Projects Fund		9	2	-78%
Total All Funds	1,450	1,481	1,488	0.5%

General Fund Summary - Positions by Service Area:

Personnel Summary - Budgeted Permanent Positions				
Service Area	*Prior Year	Current Year	Budget Year	Percent Change
General Government	165	172	168	-2%
Public Safety	588	592	597	1%
Human Services	565	586	609	4%
Economic & Physical Development	23	22	21	-5%
Culture & Recreation	73	70	61	-13%
Total General Fund	1,414	1,442	1,456	1%

*Prior year (FY2014) includes 81 positions that were previously part of the Culture & Recreation Authority (CRA).

General Fund



Major personnel changes include increased positions (23) in Human Services to meet the demands of the NCFast conversion. School Resource Officer positions (7) that were previously grant-funded have returned to the General Fund. Position reductions were also achieved through service partnerships and as a result of the FY2015 early retirement incentive. For additional detail on personnel changes, please view the personnel information presented in the Service Areas and Departments Section.

LONG TERM FINANCIAL OUTLOOK

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

Revenue Assumptions

We remain conservative with our revenue estimates. We do anticipate some growth in our property tax base over the next few years. Buncombe County has returned to a 4-year reappraisal cycle. The next reappraisal will be conducted in 2017 and will be reflected in the FY2018 General Fund budget.

Expenditure Assumptions

Salaries & Benefits. Employee wages are annually adjusted based on the Consumer Price Index (CPI). This adjustment is estimated at 1.5% each year in the outlook period.

Operating Expenditures. It is our aim to maintain current operating levels, however there are fluctuations from year to year based on certain operating cycles and variable items such as utilities and fuel. A moderate increase for operating expenditures has been included in the financial outlook.

Capital Outlay. A capital outlay expenditure is defined as any item costing over \$10,000. Generally, as capital needs arise departments transfer budget from their operating accounts to pay for these capital expenditures.

Program Support. Program support expenditures primarily consist of support given to Buncombe County and Asheville City schools for current expense and capital outlay.

Debt Service. Debt is primarily issued to acquire or construct capital assets. The County prepares and adopts a Capital Improvement Program (CIP) annually to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP also identifies all debt-funded projects and the related debt service impact covering at least five years. It is our practice to structure debt issuances so that debt service payments will remain level over the life of the debt portfolio. A closer look at General Fund Debt Service is presented in the Annual Budget Report Debt Service section.

As discussed previously, fund balance appropriation is one means to lower the burden on property owners. Historically we have been able to save appropriated fund balance and we are aiming to do the same with the FY2016 appropriation of \$9,643,213 .

In addition to the financial outlook presented in the following schedule, the Budget and Management Services office maintains current budget year projections for each General Fund revenue source and department that are reviewed and updated on a monthly basis. This allows the department to monitor activity throughout the fiscal year and identify items that are not in line with previous budget estimates or projections. This ongoing review and analysis allows early identification of potential problems as well as potential areas of savings.

Buncombe County General Fund Financial Outlook

	FY2014 Actual	FY2015 Estimate	FY2016 Adopted Budget	FY2017 Projected	FY2018 Projected
Revenues:					
Property Tax	\$ 175,862,176	\$ 175,280,017	\$ 175,598,725	\$ 177,520,257	\$ 180,583,400
Sales Tax	33,998,496	35,950,374	37,349,984	38,470,484	39,624,597
Other Taxes	5,147,102	5,855,161	5,362,520	5,421,020	5,429,855
Intergovernmental Revenue	44,157,403	51,205,624	50,388,680	50,740,117	50,474,823
Permits & Fees	3,075,411	3,451,565	3,293,008	3,312,120	3,331,422
Sales & Services	13,321,550	13,544,529	14,182,808	13,454,581	13,820,481
Investment Earnings	192,297	242,186	200,000	210,000	220,500
Misc. Income	622,841	1,159,339	1,198,115	1,135,015	1,135,015
Other Financing Sources (OFS)	4,435,227	31,868,206	11,139,679	11,227,215	10,257,262
TOTAL REVENUES	\$ 280,812,503	\$ 318,557,000	\$ 298,713,519	\$ 301,490,809	\$ 304,877,355
Expenditures:					
Salaries	\$ 106,647,599	\$ 120,978,655	\$ 120,209,130	\$ 120,209,130	\$ 120,209,130
COLA/CPI Adjustment				1,125,600	2,251,200
Operating Expenditures	39,138,303	38,770,118	47,023,976	47,494,216	47,969,158
Contingency			737,401		
Capital Outlay	320,016	214,490	-	-	-
Program Support	24,767,841	27,020,184	32,751,607	32,751,607	32,751,607
Program Support - Education	74,556,185	77,850,020	80,480,659	82,078,652	83,712,060
Debt Service	14,996,638	19,890,253	20,024,201	19,326,977	22,316,589
Other Financing Uses (OFU)/Payments to Escrow	3,315,253	22,896,409			
CIP Debt Service				695,839	695,839
Transfers Out	17,052,443	5,128,696	7,129,758	7,079,504	3,945,981
TOTAL EXPENDITURES	\$ 280,794,279	\$ 312,748,825	\$ 308,356,732	\$ 310,761,525	\$ 313,851,564
Fund Balance Change (Budgetary Appropriation)	\$ 18,224	\$ 5,808,175	\$ (9,643,213)	\$ (9,270,716)	\$ (8,974,209)
Unrestricted Fund Balance	\$ 50,653,976	\$ 56,462,151	\$ 46,818,938		
Ratios & Indicators:					
Gross Debt as a % of GF Exp (adjusted for OFU/Transfers)	5.76%	6.99%	6.65%	6.59%	7.43%
Net Debt as a % of GF Exp (adjusted for OFU/Transfers)	5.57%	6.43%	6.15%	6.10%	6.73%
Fund Balance %	18.26%	19.48%	15.18%		
Operations Ratio	1.00	1.02	0.97	0.97	0.97
Operations Ratio (adjusted for OFS/OFU/Transfers)	1.06	1.01	0.95	0.96	0.95

POLICIES & GOALS



BASIS OF ACCOUNTING

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

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

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

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

BASIS OF BUDGETING

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

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

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

Expenditures are accounted for at three levels. The functional level represents a group of departments with the same or similar purpose, i.e. public safety. The departmental level represents the budget for each department as a stand alone entity. The object level is each line item within the department’s budget. Expenditures may not legally exceed appropriations at the functional level for the General Fund, at the department level for the Special Revenue and Enterprise Funds, and at the object level for the Capital Projects Funds.

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

OPERATING FUNDS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

INTERNAL SERVICE FUND

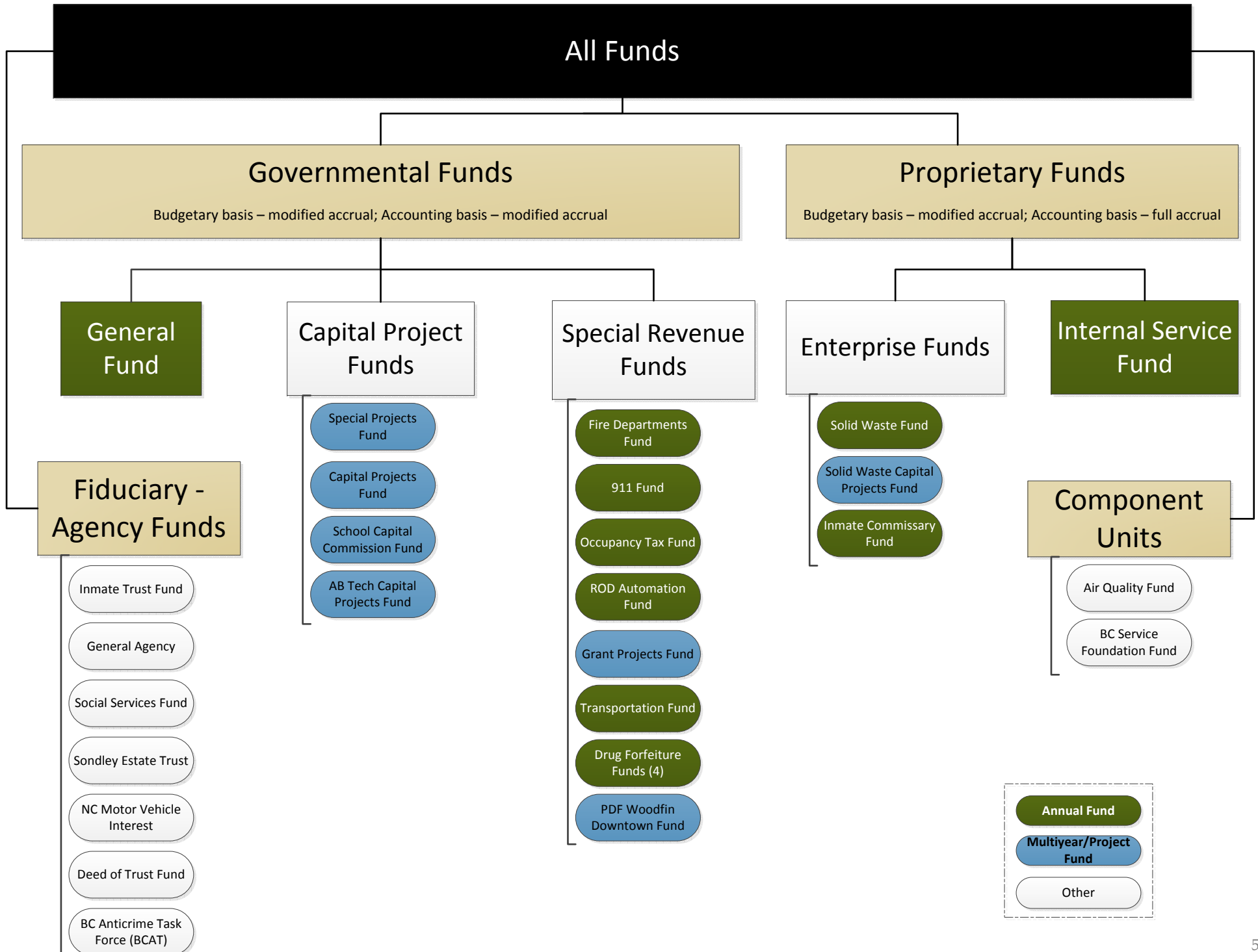
Internal Service Funds are used to account for the financing of goods by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The Insurance Fund is used to account for the activities of the County's health and dental insurance plans for County employees.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

ENTERPRISE FUNDS

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

Solid Waste
Inmate Commissary & Welfare

Buncombe County Fund Structure



THE BUDGET PROCESS

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

BUDGET DEVELOPMENT

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

The Budget & Management Services office initially compiles all personnel information including projected salary and wages for the upcoming budget year. This information is reviewed by the budget personnel and departments and changes are made as needed. County departments then compile their budget requests for the upcoming year. For the 2016 Fiscal Year, departments submitted their budget requests using the County's web-based budget application. These requests are reviewed by the budget personnel and additional information is gathered if needed. The requests are then presented to the County Manager and then Board of Commissioners.

The Buncombe County Capital Improvement Plan (CIP) is also reviewed during the budget process. The CIP is reviewed early in the budget process so operating costs and debt service costs are anticipated and budgeted as necessary.

The budget calendar on the following page provides a deeper look into the FY2016 budget process. The budget calendar presented is developed prior to the budget process and serves as a tentative plan during budget development.

ADOPTION OF ANNUAL BUDGET ORDINANCE

The annual balanced budget is submitted to the Board of Commissioners in June. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina Statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2016 budget was presented to the Board of Commissioners on May 19, 2015, and a Public Hearing was held June 2, 2015. The Buncombe County Board of Commissioners adopted the FY2016 budget ordinance on June 16, 2015.

AMENDMENTS TO THE ANNUAL BUDGET ORDINANCE

BUDGET TRANSFERS

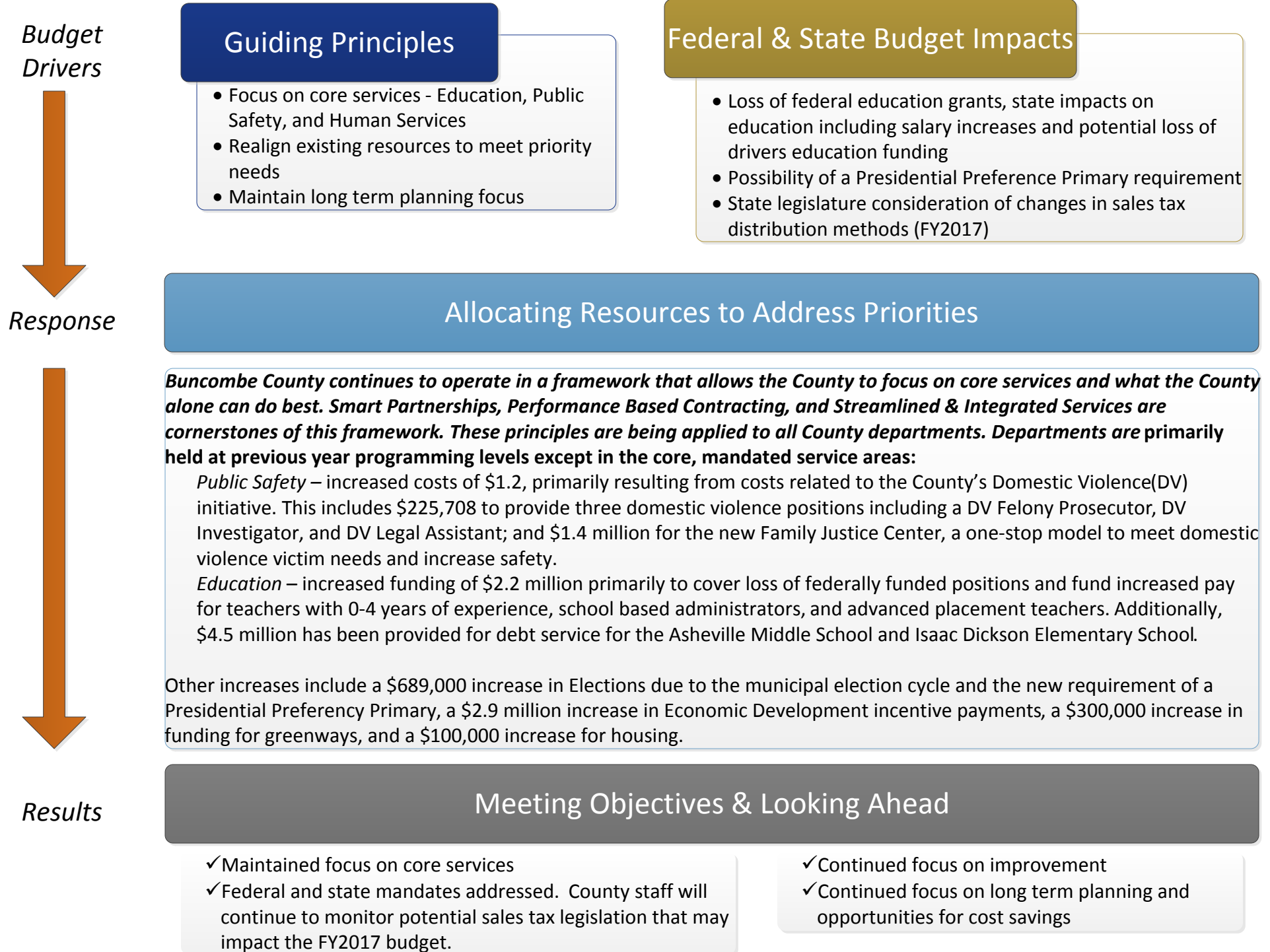
The County Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure; however, any revisions that change functional appropriations by more than \$75,000 per expenditure must be approved by the governing board. The Budget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

BUDGET AMENDMENTS

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

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

The Budget Process – Developing the FY2016 Budget



Buncombe County Budget Calendar Fiscal Year 2016

Date	Budget Procedure	Action By:
Oct. 1	Capital, IT, and vehicle replacement request guidelines sent to departments	Budget
Oct. 15	IT-related capital requests due to IT for assessment and prioritization	Departments
Oct. 29	Prioritized IT capital request list sent to Budget	IT
Oct. 31	Prioritized IT capital request list sent to Senior Leadership Team	Budget
Nov. 5	Community funding application instructions sent to agencies	Budget
Nov. 5	Capital and IT requests due to County Manager	Senior Leadership Team
Dec. 3	Community funding applications due	Community agencies
Dec. 3	Salary and wage report run by IT and sent to Budget	IT
Dec. 29	Instructions for budget requests sent to departments	Budget
Jan. 7-21	Budget requests submitted by departments	Departments
Jan. 22 – Feb. 6	Budget requests reviewed and analyzed and summary provided to County Manager	Budget
Feb. 27	Debt service schedule sent to Budget	Finance
Mar. 2-13	Hold 2-by-2 meetings with Commissioners	County Manager
Mar. 25	Property tax base and collection rate estimates due to Budget	Tax
Mar. 25	Sales tax estimates due to Budget	Finance
Mar. 27	Revenue estimates sent to school and fire districts	Budget
Apr. 27	Fire district budget requests due	Fire Districts
Apr. 30	Fund balance projections submitted for FY2015	Finance
Apr. 30	Updated property tax estimates provided	Tax
Apr. 30	Updated revenue projections provided	Budget, Finance, Directors
May 4	Education budgets due	Public schools & ABTCC
May 19	Budget message presented	County Manager
Jun. 2	Public hearing	Board of Commissioners
Jun. 16	Budget adoption	Board of Commissioners

FISCAL POLICIES (Adopted by Commissioners June 18, 1996)

REVENUE POLICY

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

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

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

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

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

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

All Enterprise Funds shall be totally self-supporting.

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

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

CAPITAL IMPROVEMENT POLICY

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

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

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

OPERATING BUDGET POLICY

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

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

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

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

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

The County shall integrate performance measures with the annual budget.

VEHICLE REPLACEMENT POLICY

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

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

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

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

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

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

ACCOUNTING POLICY

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

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

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

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

DEBT POLICY

(Revised 08-07-12; Appendix C)

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

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

Net direct debt per capita is not to exceed \$1,200.

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 8% of total General Fund expenditures.

The County shall maintain a payout ratio of at least 65% of all outstanding principal in ten years.

Description	Policy Requirement	Current Status
Net direct debt as a % of GF expenditures	Less than 8%	6.2% (FY2016 Appropriation)
Net direct debt as a % of assessed valuation	Less than 3%	0.11% (FY2015 estimate)

RESERVE POLICY

(Revised 08-07-12; Appendix B)

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

Fund balance appropriated will not exceed an amount management can reasonably expect to save during the year. If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below fifteen percent (15%) an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Comprehensive Annual Financial Report (CAFR).

Description	Policy Requirement	Current Status
GF unallocated fund balance	At least 15%	19.5% (FY2015 Estimate)

INVESTMENT POLICY

(Appendix D)

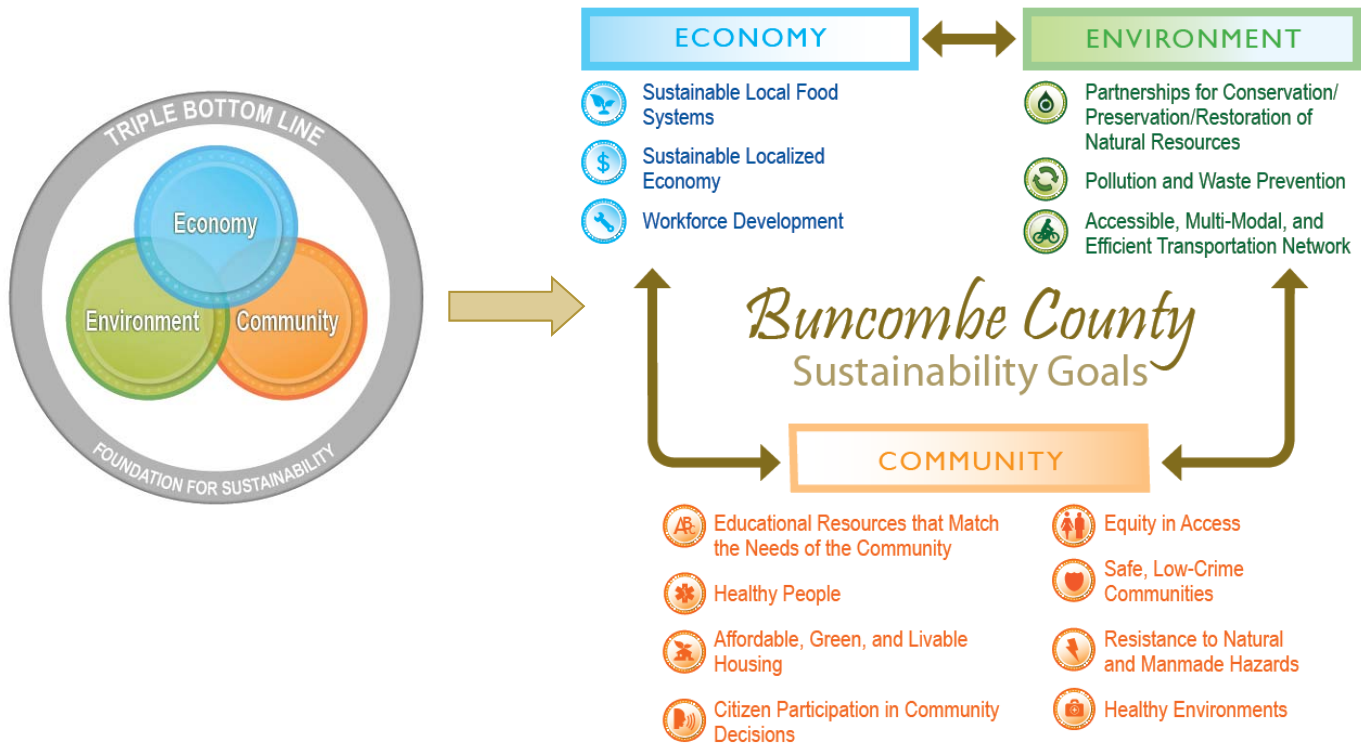
The County's investment program will focus on three objectives – safety, liquidity, and yield, with safety being the top priority.

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

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

SUSTAINABILITY PLAN

The Buncombe County Board of Commissioners adopted a Sustainability Plan on May 15, 2012. This is a community-wide plan that was created through the development of goals and objectives that address the wide-reaching and interconnected needs and desires of the community. Click [here](#) to view the complete Sustainability Plan. This Plan is expected to be updated every five years, with an annual report provided to track and detail progress. The 2015 Annual Report can be found in Appendix E.



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



SERVICE AREAS & DEPARTMENTS

The following section presents a more detailed look at the Fiscal Year 2015-2016 budget for Buncombe County service areas and departments.

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



GENERAL FUND

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

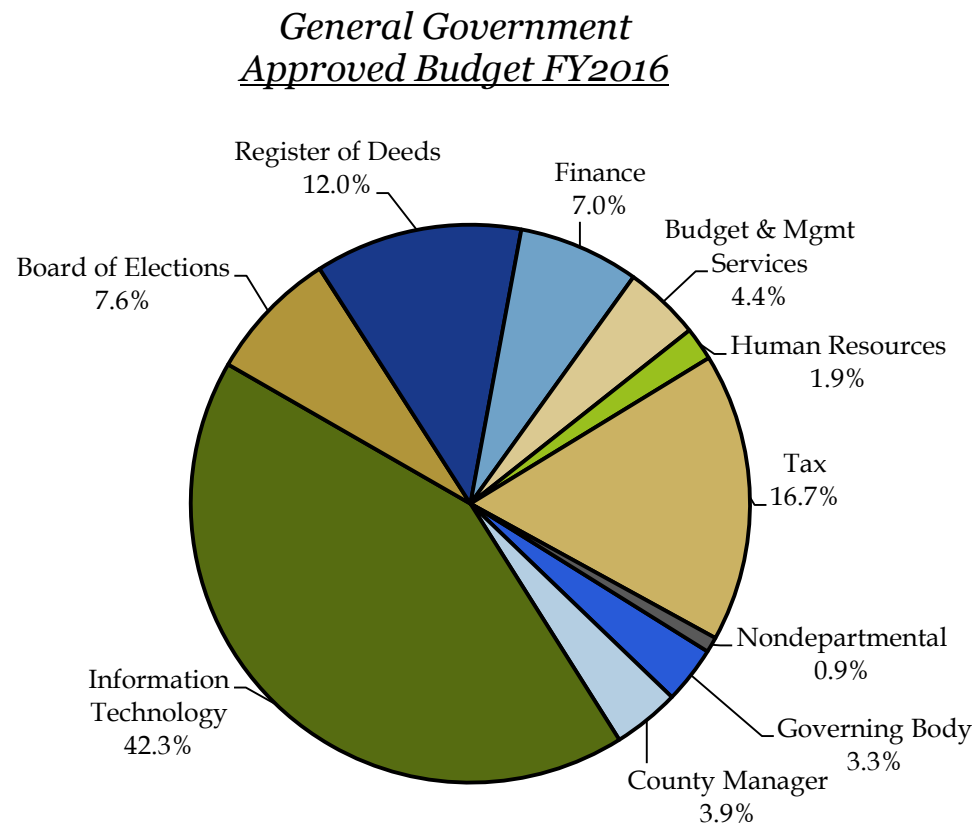
The following pages provide a more detailed look at the service areas and departments that comprise the General Fund. The major operating activities include:

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

General Government

The General Government function provides administrative support for county government. It includes the Governing Body, County Manager, Human Resources, Tax, Board of Elections, Register of Deeds, Information Technology, Finance, and Budget & Management Services. The General Government function's budget is \$27,479,143 or 8.91% of the total General Fund expenditures for the fiscal year.

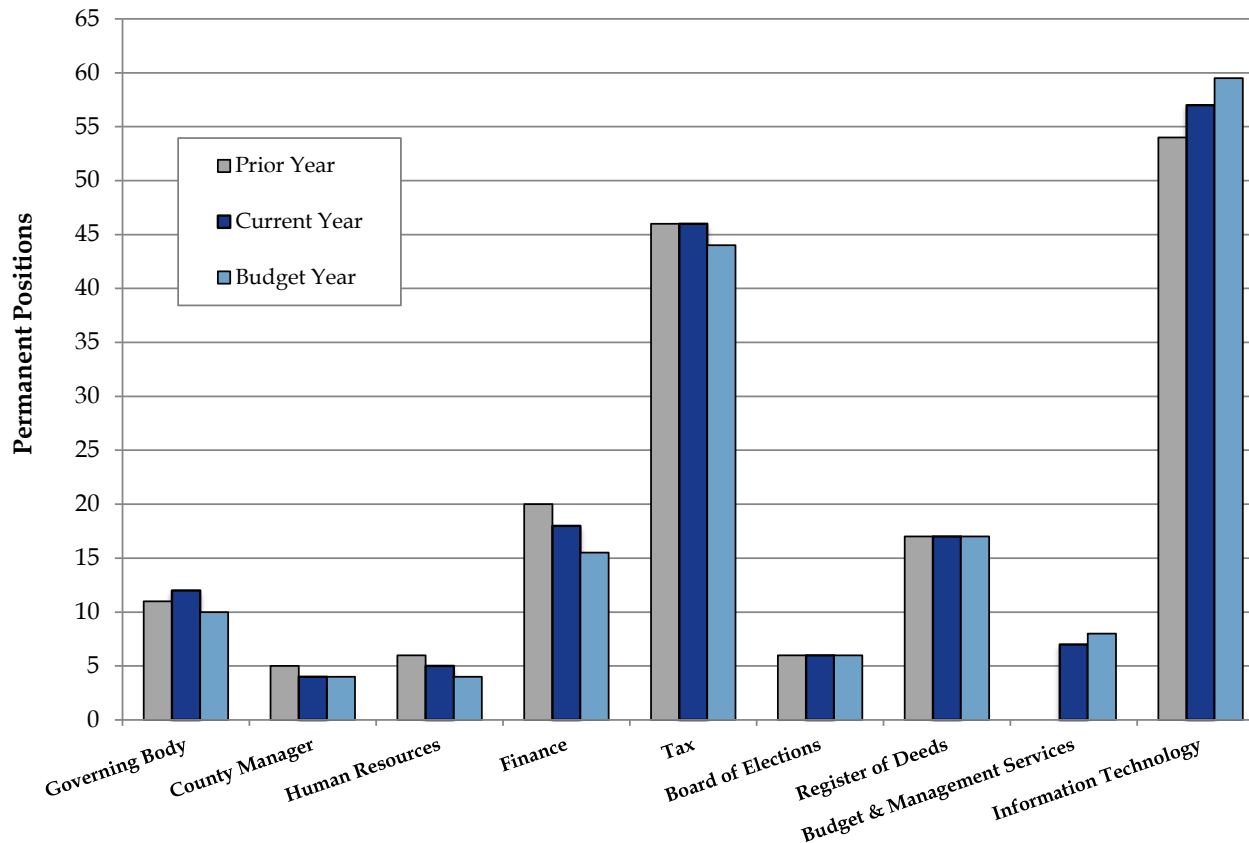
This function ensures smooth administration of all areas of the County services by maintaining compliance with accepted accounting principles and personnel statutes, by registering votes, by issuing marriage licenses, by recording property transactions, and by maintaining central record keeping. Buncombe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



General Government

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	11	12	10	-17%	Position transfer to Social Services, Position reduction
County Manager	5	4	4	0%	
Human Resources	6	5	4	-20%	Position transfer to Insurance Fund
Finance	20	18	15.5	-14%	Position transfer to Social Services, Position transfer to IT, Finance Director now also acting as IT Director
Tax	46	46	44	-4%	Two position reductions
Board of Elections	6	6	6	0%	
Register of Deeds	17	17	17	0%	
Budget & Management Services	0	7	8	14%	Position transfer to IT, Position transfer to Insurance Fund, Three position transfers from Social Services
Information Technology	54	57	59.5	4%	Position transfer from Budget & Mgmt Svcs, Position transfer from Finance, Position added during budget process
Total General Government	165	172	168	-2.3%	



Governing Body

Mission


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

Program Description

The Buncombe County Board of Commissioners consists of seven members and is the County's legislative and policy making body. The Commissioners set policy, determine budgets for several agencies and set property tax rates for the entire county. The Governing Body department also includes the Public Information Division. Public Information is responsible for BCTV 2 (the County's television station) and the County's website, www.buncombecounty.org.

Governing Body	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	819,769	832,450	846,951	693,816
Operating	220,807	244,351	160,238	214,198
TOTAL:	1,040,576	1,076,801	1,007,189	908,014
Revenues:				
Other Taxes	31,846	32,520	28,419	32,520
Sales & Services	30,894	33,000	17,449	33,000
County	977,836	1,011,281	961,321	842,494
TOTAL:	1,040,576	1,076,801	1,007,189	908,014

Performance Measures

Sustainability Plan Goal:  Citizen Participation in Community Decisions

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Improve and increase citizens' knowledge of County services.					
Objective	Increase non-repetitive original programming produced by BCTV.					
Measure	Number of Public Service Announcements, special programs and monthly programs produced annually.	175	250	300	275	200
Department Goal	Improve Citizen Awareness of County Services and Special Events.					
Objective	Focus public attention on County's core services.					
Measure	Number of advertising campaigns focusing on core services.	5	13	15	16	16
Department Goal	Increase interaction and site traffic from County residents, organizations, and other entities through social media, e-services, and feedback forums.					
Objective	Utilize social media forums and create interactive tools and features on the website to engage citizens via the web.					
Measure	Yearly site traffic and number of subscribers to social media sites and eZine.					
	Social Media - # of Facebook Fans/Likes -	6,000	3,156	3,700	3,744	4,500
	Social Media - Twitter followers -		2,571	3,000	3,554	4,000
	eZine (# of subscribers) -	4,000	3,215	4,000	3,700	
	YouTube (views) -	100,000	110,000	125,000	158,803	170,000

* The eZine will be transitioning to a blog/newsletter in 2015/16.

County Manager's Office

Mission

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

Program Description

The County Manager serves as the Chief Executive Officer of Buncombe County Government, appointed by and serving at the pleasure of the Board of County Commissioners, which sets policies and adopts ordinances that regulate Buncombe County government. In addition to carrying out the day-to-day administration of County government, the County Manager is responsible for implementing policies established by the Board of Commissioners, coordinating the work of all County agencies, and representing the County in dealings with other governmental units and agencies. The Manager's duties include preparing the countywide recommended budget, recommending new and revised policies and programs to the Board of Commissioners, and implementing county programs and services in an effective and efficient manner.

County Manager	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	656,567	795,098	795,113	768,659
Operating	208,794	219,718	148,339	294,223
TOTAL:	865,361	1,014,816	943,452	1,062,882
Revenues:				
County	865,361	1,014,816	943,452	1,062,882
TOTAL:	865,361	1,014,816	943,452	1,062,882

Performance Measures

Sustainability Plan Goals:



Aligns with/supports all three areas of sustainability.

		FY2014		FY2015		FY2016
		Target	Actual	Target	Estimate	Target
Department Goal	Control the tax rate.					
Objective	Focus on providing core services in an effective and efficient manner.					
Measure	Property tax per capita.	\$679	\$717	\$697	\$704	\$699
Measure	General Fund per capita.	\$1,122	\$1,145	\$1,173	\$1,257	\$1,227
** Measure	Property tax rate (in cents).	56.9	56.9	60.4	60.4	60.4
Objective	Manage Buncombe County workforce.					
Measure	Number of permanent positions.	1,450	1,450	1,481	1,481	1,488

** The General Fund tax rate change from FY2014 to FY2015 is due to the dissolution of the Culture & Recreation Authority, which was previously funded by a 3.5 cent tax rate. The Authority merged with the General Fund in FY2015 to continue funding for libraries and recreation facilities and programs.

Human Resources

Mission

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

Program Description

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

Human Resources	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	606,856	523,975	498,645	461,685
Operating	71,891	73,481	66,697	67,873
TOTAL:	678,747	597,456	565,342	529,558
Revenues:				
County	678,747	597,456	565,342	529,558
TOTAL:	678,747	597,456	565,342	529,558

Performance Measures

Sustainability Plan Goal:



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

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Create paperless application process for job openings by enhancing online application capabilities.					
Objective	Advertise and promote online application process.					
Measure	Percent of online applications received.	97.0%	97.9%	98.5%	98.0%	99.0%
Department Goal	Introduce new wellness programs while promoting existing programs and increasing participation.					
Objective	Increase overall participation in County wellness programs.					
Measure	Overall participation in County wellness programs.	55.0%	46.2%	55.0%	58.4%	65.0%

Finance

Mission

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

Program Description

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

Finance	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	1,664,348	1,721,558	1,712,235	1,514,907
Operating	378,993	488,203	366,695	404,687
Program Support	550	550	0	550
TOTAL:	2,043,891	2,210,311	2,078,930	1,920,144
Revenues:				
Miscellaneous	82,213	160,000	113,408	160,000
County	1,961,678	2,050,311	1,965,522	1,760,144
TOTAL:	2,043,891	2,210,311	2,078,930	1,920,144

Performance Measures (see next page)

Finance (continued)

Performance Measures



Sustainability Plan Goal:

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

		FY2014		FY2015		FY2016
		Target	Estimate	Target	Estimate	Target
Department Goal	To enhance accuracy and accountability of financial reporting throughout the fiscal year by internally preparing financial statements.					
Objective	Reduce the number of audit adjusting journal entries by 50%.					
Measure	Number of audit adjusting journal entries.	5	2	5	1	0
Department Goal	Minimize the debt issued while continuing to meet capital needs and maintaining capacity for future growth.					
Objective	Maintain high quality bond rating.					
Measure	Debt Rating - Moody's	Aa1	Aa1	Aaa	Aa1+	Aaa
Measure	Debt Rating - Standard & Poor's	AAA	AAA	AAA	AAA	AAA
Objective	Maintain focus on debt management best practices and continue to outperform benchmark group.					
o Measure	General Fund Debt Service as a percentage of expenditures	7%	6%	7%	7%	7%
* Benchmark	<i>Benchmark Group Average</i>		12.8%			
Department Goal	To maintain a financial position that will aid in retaining high quality bond rating.					
Objective	Increase available fund balance as a percentage of expenditures and transfers.					
Measure	Available fund balance %		17.82%		19.50%	19.75%
* Benchmark	<i>Benchmark Group Average</i>		25.44%			
Department Goal	To maximize interest income while staying within the County's investment policy guidelines.					
Objective	Increase interest revenues from investment portfolio.					
Measure	Investment earnings -- Governmental Funds		274,061		290,000	320,000
Department Goal	To enhance accurate and accountability of payroll by distributing correct pay to all employees.					
Objective	Reduce the amount of manual checks processed throughout the year due to payroll and other errors.					
Measure	Number of manual checks created.		25		24	15
Measure	Number of payroll checks void (due to PR or other error).		13		13	10

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

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

Tax Department

Mission

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

Program Description

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

Tax	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	3,439,708	3,522,202	3,883,123	3,489,620
Operating	858,614	1,125,876	843,137	1,112,206
TOTAL:	4,298,322	4,648,078	4,726,260	4,601,826
Revenues:				
Restricted	886,397	827,700	812,136	780,200
Sales & Services	3,011	0	43,961	47,500
Miscellaneous	51,991	68,700	45,528	68,700
County	3,356,923	3,751,678	3,824,635	3,705,426
TOTAL:	4,298,322	4,648,078	4,726,260	4,601,826

Performance Measures

Sustainability Plan Goal:



Citizen Participation in Community Decisions

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Review all real estate parcels before next reappraisal date.					
Objective	Visit property locations to make sure property information is correct for billing.					
Measure	Percent of properties inspected annually by appraisers.	40.00%	42.00%	65.00%	66.00%	70.00%
Department Goal	Collect the highest revenue percentage possible for Buncombe County.					
Objective	Contact all property owners with uncollected tax amounts.					
Measure	Percent of taxes collected by June 30th.	99.00%	99.42%	99.50%	99.70%	99.75%
Department Goal	Provide the best and most updated property tax data to Citizens by way of website.					
Objective	Post tax information to County's website daily to give Citizens the most updated tax information available on real estate, business, and personal property.					
Measure	Annual number of visits to Tax Department website by Citizens.	600,000	604,127	610,000	681,234	700,000

Board of Elections

Mission

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

Program Description

The Board of Elections is responsible for filing candidates, accepting and auditing campaign reports from local candidates and political committees, and providing general election information and assistance to the public.

Board of Elections	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	749,586	882,781	845,453	543,981
Operating	468,765	496,418	467,589	1,105,332
Contingency	0	0	0	444,401
TOTAL:	1,218,351	1,379,199	1,313,042	2,093,714
Revenues:				
Sales & Services	265,897	1,600	15,972	307,500
County	952,454	1,377,599	1,297,070	1,786,214
TOTAL:	1,218,351	1,379,199	1,313,042	2,093,714

Performance Measures

Sustainability Plan Goal:  Citizen Participation in Community Decisions

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	To enhance the professionalism of staff, as well as the level of service provided.					
Objective	Election Administrator Certification for all permanent staff and staff participation in extracurricular trainings and county committees.					
Measure	Percentage of staff certified and participating in other programs/trainings/events.	100%	99%	100%	99%	100%
Department Goal	To enhance the level of service to voters.					
Objective	Increase participation in early voting.					
Measure	Number of persons participating in early voting program.	30,000	8,280	60,000	50,007	60,000

Register of Deeds

Mission

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

Program Description

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

Register of Deeds	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	1,229,927	1,251,996	1,310,195	1,338,211
Operating	1,817,418	2,178,907	2,117,115	1,954,785
TOTAL:	3,047,345	3,430,903	3,427,310	3,292,996
Revenues:				
Permits & Fees	1,389,353	1,456,855	1,510,064	1,381,855
Excise Tax	3,072,190	3,348,664	3,693,292	3,350,000
County	-1,414,198	-1,374,616	-1,776,046	-1,438,859
TOTAL:	3,047,345	3,430,903	3,427,310	3,292,996

Performance Measures

Sustainability Plan Goal:



Equity in Access

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Increase productivity through technology.					
Objective	To show an increase in the number of online vital records requests.					
Measure	Number of online requests received and processed.	3,000	2,090	2,200	2,567	2,700
Department Goal	Continue to improve the number of eRecordings that are received and processed each year online.					
Objective	To increase the number of eRecordings.					
Measure	Number of eRecordings received and processed online.	7,500	7,144	7,500	8,253	8,500
Objective	To increase the number of eRecording vendors.					
Measure	Number of eRecording vendors requesting to eRecord with Buncombe County.				406	500

Budget & Management Services

Mission

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

Program Description

The Budget & Management Services department works closely with the County Manager in developing and administering the County's annual and capital budgets, performing program evaluations and ensuring compliance with applicable policies, laws, and standard accepted budgetary controls and practices. The department also administers the County's Risk Management function and manages the Business Intelligence function.

Budget & Management Services	2013/14 Actual*	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	195,416	944,732	934,617	1,095,919
Operating	15,691	119,110	97,510	118,270
TOTAL:	211,107	1,063,842	1,032,127	1,214,189
Revenues:				
County	211,107	1,063,842	1,032,127	1,214,189
TOTAL:	211,107	1,063,842	1,032,127	1,214,189

*Department established mid FY2014

Performance Measures (see next page)

Budget & Management Services (continued)

Performance Measures

Sustainability Plan Goal:



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

		FY2014		FY2015		FY2016
		Target	Actual	Target	Estimate	Target
Department Goal	To appropriate a sufficient and reasonable fund balance consistent with prudent budgeting practices					
Objective	To save appropriated fund balance within 2% of target.					
Measure	Percentage of adopted Appropriated Fund Balance saved	100%	100%	100%	177%	100%
Department Goal	To provide County leadership with robust data to assist in strategic, tactical and operational decision making.					
Objective	To complete scheduled Phase I and Phase 2 implementations. Phase I in all cases includes the initially identified and agreed upon data gathering, modeling and reports at each department. Phase 2 includes identification and delivery of a second wave of projects at departments.					
Measure	Phase I implementations completed.			5	5	5
Measure	Phase 2 implementations completed.					5
* Department Goal	To protect and preserve Buncombe County assets and its employees against losses by focusing on prevention.					
Objective	To outperform Workers Compensation Benchmark Group and Best Practice standard.					
Measure	Ultimate number of workers comp claims		57	<69	63	<69
Benchmark	<i>Benchmark Group</i>		89		90	
Benchmark	<i>Best Practice</i>		71		72	
Measure	Workers comp claims per \$1 million of payroll		0.74	<0.92	0.79	<0.91
Benchmark	<i>Benchmark Group</i>		1.15		1.14	
Benchmark	<i>Best Practice</i>		0.92		0.91	

* Workers compensation data based on policy year, which begins October 14th. FY2015 Estimate = data from 10/14/2014 thru 7/27/2015.

Information Technology

Mission

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

Program Description

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

Information Technology	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	5,062,259	5,902,090	5,980,935	6,065,179
Operating	4,654,010	5,049,673	4,535,610	5,546,294
Capital	60,945	50,636	46,075	0
TOTAL:	9,777,214	11,002,399	10,562,620	11,611,473
Revenues:				
Sales & Services	20,083	25,188	61,825	51,025
County	9,757,131	10,977,211	10,500,795	11,560,448
TOTAL:	9,777,214	11,002,399	10,562,620	11,611,473

Performance Measures

Sustainability Plan Goal:



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

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Create a structure and culture that continually enhances the technology skills and abilities of the County workforce.					
Objective	Create/Improve technology training opportunities for County employees.					
Measure	Number of events and training opportunities offered.					40
Measure	Number of attendees.					200
Department Goal	Continuous improvement of service desk support operations.					
Objective	Reduce the most frequent and critical service desk submissions via the iSupport System.					
* Measure	Number of service desk submissions involving identified target issues.					N/A
Department Goal	Provide reliable, secure, and efficient technology infrastructure for all County departments.					
Objective	Minimize service interruptions via unscheduled server/network/radio downtime.					
Measure	Minutes of unscheduled service interruptions for County systems. (Percentage of available minutes).					99.9%

* The county has a new incident management system and will begin reporting on targeted issues in FY2016. Prior year data is not available as these are new measures implemented by the department.

Public Safety

The Public Safety function is composed of the Sheriff's Department, Emergency Services, Court Support, Pre-Trial Services, Identification Bureau & Centralized Data Entry (CCBI/CDE), Permits & Inspections, General Services, CJIS (Criminal Justice Information System), and the Public Safety Training Center. The Public Safety budget totals \$61,703,475 accounting for 20% of the total General Fund expenditures for the fiscal year.

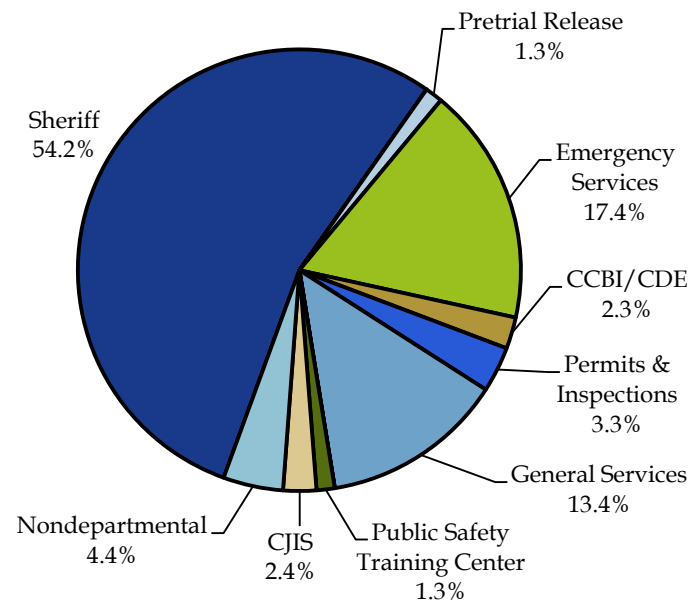
The Sheriff's Department includes Crimestoppers, BCAT, School Resource Center, Animal Control, Patrol and Investigations, Court Security, and the Detention Center.

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

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

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

*Public Safety
Approved Budget FY2016*

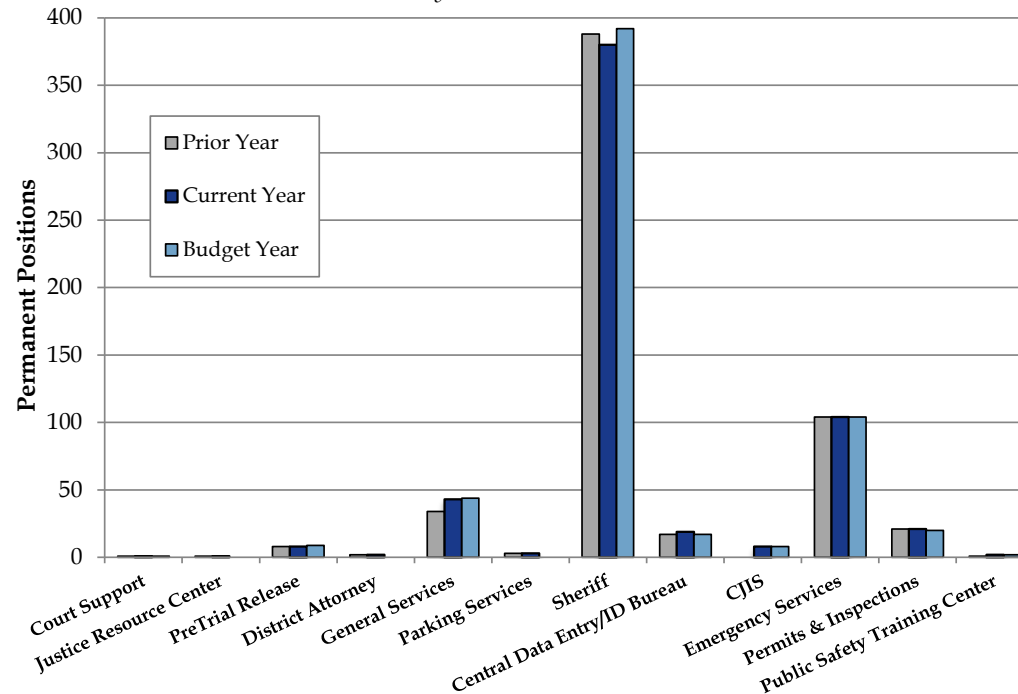


Public Safety

Personnel Summary - Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Court Support	1	1	1	0%	
Justice Resource Center	1	1	0	-100%	County no longer administering JRC TECS Program
PreTrial Release	8	8	9	13%	Position transfer from Parking Services
District Attorney	2	2	0	-100%	Positions transferred to Sheriff's Department
General Services*	42	43	44	2%	Position transfer from Parking Services
Parking Services	3	3	0	-100%	Parking Services is now being administered through a contract with an outside parking provider
Sheriff	388	380	392	3%	Seven SRO positions added that were previously grant funded, Two positions transferred from District Attorney, Position transfer from ID Bureau/CDE, New Behavioral Health Deputy positions added
Central Data Entry/ID Bureau	17	19	17	-11%	Position transfer to Sheriff, Position reduction
CJIS		8	8	0%	
Emergency Services	104	104	104	0%	
Permits & Inspections	21	21	20	-5%	Position transfer to Planning
Public Safety Training Center	1	2	2	0%	
Total Public Safety	588	592	597	0.8%	

*FY2014 positions (8) previously reported in Culture & Recreation Authority



Sheriff's Department

Mission

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

Program Description

The Sheriff's Office is comprised of the following departments: Civil Process, Detention Center, Court Security, Sex Offender Registration, Gun Permits, Tax Collection Enforcement, Gambling Machine & Site Registration and Enforcement, Sheriff's Training, Patrol, Criminal Investigations, Communications Center, Metropolitan Enforcement Group, Senior Citizens Reassurance Program, Crime Prevention, Victim Assistance, School Resource, Animal Control, and Crimestoppers.

Sheriff	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	26,100,763	27,157,302	28,905,326	28,087,131
Operating	5,440,236	5,751,603	5,129,203	5,340,066
Capital	10,264	17,723	0	0
Program Support	5,700	5,700	5,700	5,700
TOTAL:	31,556,963	32,932,328	34,040,229	33,432,897
Revenues:				
Restricted	491,853	527,944	555,692	505,942
Sales & Services	2,207,384	2,727,614	2,476,710	2,493,400
Miscellaneous	0	0	0	175,000
County	28,857,726	29,676,770	31,007,827	30,258,555
TOTAL:	31,556,963	32,932,328	34,040,229	33,432,897

Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Improve the efficiency and operations of all areas of the Sheriff's office.					
Objective	Maintain a responsible and manageable average response time to priority calls for service that does not exceed 10 minutes.					
Measure	Average response time for Level 1 priority calls (in minutes).	9.50	9.10	9.50	8.40	9.50
Department Goal	Improve the efficiency and operations of all areas of the Sheriff's office.					
Objective	Improve facility practices with a focus toward reducing recidivism by identifying mental health and substance abuse services consumers and coordinating effective resources for them.					
Measure	Number of jail days saved through mental health case management, substance abuse case management and jail diversion (JUST) as a percentage of jail capacity.	15.0%	21.0%	15.0%	24.0%	15.0%
Department Goal	Improve the efficiency and operations of all areas of the Sheriff's office.					
Objective	Deploy resources and implement strategies, in cooperation with community substance abuse programs and coalitions, to help reduce the overall negative impact of illicit drug and alcohol use in the county's middle and high schools.					
Measure	Number of hours reported by Sheriff's personnel engaged in educational programs, related enforcement, student and/or family interactions and administrative planning and coordination of specific shorter term substance abuse reduction goals.	3,300	4,120	4,000	4,144	4,000

Emergency Services

Mission

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

Program Description

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

Emergency Services	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	8,271,916	8,867,835	9,249,904	8,883,598
Operating	1,563,405	1,978,681	1,850,510	1,851,306
Capital	0	101,447	93,531	0
Program Support	8,860	12,750	7,125	12,750
TOTAL:	9,844,181	10,960,713	11,201,070	10,747,654
Revenues:				
Restricted	250,660	335,044	364,167	335,044
Sales & Services	5,543,269	6,000,000	5,900,000	6,000,000
County	4,050,252	4,625,669	4,936,903	4,412,610
TOTAL:	9,844,181	10,960,713	11,201,070	10,747,654

Performance Measures

Sustainability Plan Goal:



Resistance to Natural and Manmade Hazards

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Improve quality of service.					
Objective	Reduce average response time for ambulances.					
Measure	Percent of all calls for services with response time of 10 minutes or less (emergency & non-emergency calls).	75%	76%	77%	79%	80%
Department Goal	Improve quality of service.					
Objective	Reduce dispatch time.					
Measure	Percent of all calls for service dispatched within 90 seconds after location confirmation.	95%	95%	97%	97%	97%
Department Goal	Address community needs by enhancing services					
Objective	Reduce errors in billing information.					
Measure	Error Rate on Bills	8%	8%	8%	2%	2%

Pretrial Release

Mission

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

Program Description

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

Pretrial Release	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	614,664	677,148	750,395	738,004
Operating	47,182	58,520	48,259	56,822
TOTAL:	661,846	735,668	798,654	794,826
Revenues:				
County	661,846	735,668	798,654	794,826
TOTAL:	661,846	735,668	798,654	794,826

Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Facilitate and expedite the release of appropriate defendants at the jail.					
Objective	Provide a validated risk assessment measuring risk of reoffending and failure to appear for every defendant scheduled for a bond hearing in district court.					
Measure	Number of bond investigations with risk scores provided to the court as a percentage of bond hearings held in district court.	96.0%	98.0%	98.0%	100.0%	100.0%
Department Goal	Reduce incarceration costs by providing supervision for appropriate defendants.					
Objective	Facilitate the release of appropriate defendants.					
Measure	Number of jail days saved by pretrial releases as a percentage of jail capacity.	35.0%	58.0%	58.0%	51.0%	50.0%
Department Goal	Provide efficient and appropriate case management for released defendants.					
Objective	Safely return defendants to court for case disposition.					
Measure	Number of successful completions as a percentage of all supervised cases.	93.0%	93.0%	94.0%	94.0%	95.0%

City – County Bureau of Identification/Centralized Data Entry

Mission

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

Program Description

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

This department also processes concealed weapon and pistol purchase permits.

CCBI/CDE	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	1,157,878	1,303,622	1,345,616	1,326,794
Operating	73,555	100,039	69,514	97,525
TOTAL:	1,231,433	1,403,661	1,415,130	1,424,319
Revenues:				
Restricted	697,829	757,155	710,112	778,732
Sales & Services	66,058	65,000	70,150	65,000
County	467,546	581,506	634,868	580,587
TOTAL:	1,231,433	1,403,661	1,415,130	1,424,319

Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Identify and maintain name files associated with an alias name.					
Objective	Provide public safety and the courts with current, accurate, and precise data.					
Measure	Percentage of names associated with an alias name.	36%	34%	33%	35%	35%
Department Goal	Identify, process, and maintain processes involving identity theft/obstruction of justice.					
Objective	Provide public safety and the courts with current, accurate, and precise data.					
Measure	Percentage of identity theft/obstruction of justice warrants served.	87%	91%	92%	90%	91%
Department Goal	Process, identify, and maintain arrestee information via fingerprint technology.					
Objective	Provide public safety and the courts with current, accurate, and precise data.					
Measure	Percentage of arrests having fingerprints submitted to SBI.	55%	54%	54%	55%	55%

Permits & Inspections

Mission

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

Program Description

Promote our citizen's safety, health and general welfare by administering and enforcing the North Carolina State Building Codes as adopted by the Building Code Council.

Permits & Inspections	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	1,540,813	1,686,075	1,774,182	1,871,844
Operating	177,112	196,253	145,362	186,868
TOTAL:	1,717,925	1,882,328	1,919,544	2,058,712
Revenues:				
Permits & Fees	1,686,058	1,345,330	1,941,501	1,911,153
Sales & Services	7,317	3,100	8,730	6,600
County	24,550	533,898	-30,687	140,959
TOTAL:	1,717,925	1,882,328	1,919,544	2,058,712

Performance Measures

Sustainability Plan Goals:



Affordable, Green, and Livable Housing



Healthy Environments

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Promote citizen safety by enforcing the North Carolina Building Codes.					
Objective	Maintain a quality control audit process executed twice/year/inspector.					
Measure	Percent of code compliant inspections, including violations found by audit & corrected by contractor.	95%	90%	95%	89%	95%
Department Goal	Provide accurate and prompt plan review.					
Objective	Review residential plans within 3 working days.					
Measure	Percent of residential plans reviewed within 3 working days.	99%	98%	99%	99%	99%
Department Goal	Provide timely service delivery in performing inspections.					
Objective	Perform trade inspections the same day if they are requested by 9 AM.					
Measure	Percent of inspections performed on same day.	99%	99%	99%	98%	99%

General Services

Mission

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

Program Description

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

General Services	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	2,338,009	2,878,328	3,013,908	3,005,926
Operating	3,714,070	5,140,948	3,868,504	5,234,066
Capital	13,380	21,935	15,575	0
TOTAL:	6,065,459	8,041,211	6,897,987	8,239,992
Revenues:				
Restricted	352,079	445,000	377,342	355,000
Sales & Services	667,130	680,000	543,728	680,000
Miscellaneous	0	52,266	0	52,266
County	5,046,250	6,863,945	5,976,917	7,152,726
TOTAL:	6,065,459	8,041,211	6,897,987	8,239,992

Performance Measures

Sustainability Plan Goal:



Partnerships for Conservation/Preservation/
Restoration of Natural Resources

		FY2014		FY2015		FY2016
		Target	Actual	Target	Estimate	Target
Department Goal	Provide overall facility maintenance to insure a productive work environment.					
Objective	Investigate and initiate cost savings programs.					
Measure	Operating expense per square foot.	\$4.10	\$3.91	\$4.10	\$3.80	\$4.10
Department Goal	Provide timely and professional service for all fleet vehicles.					
Objective	Investigate and initiate cost savings programs.					
Measure	Average fleet monthly availability.	100.00%	97.96%	100.00%	95.23%	100.00%
Measure	Maintenance cost per mile driven for vehicles.	\$0.08	\$0.06	\$0.08	\$0.06	\$0.08
Department Goal	Provide and maintain energy efficient utilities for all facilities by being fiscally responsible as well as environmentally friendly.					
Objective	Investigate and initiate cost savings programs.					
Measure	Energy cost per square foot.	\$1.09	\$1.06	\$1.09	\$1.11	\$1.09
Department Goal	Provide timely service.					
Objective	Complete 100% of monthly work orders.					
Measure	Percentage of monthly work orders completed.	100.00%	95.20%	100.00%	99.98%	100.00%

Public Safety Training Center

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

Public Safety Training Center	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	117,234	194,940	180,351	196,425
Operating	108,529	361,926	176,503	618,830
TOTAL:	225,763	556,866	356,854	815,255
Revenues:				
County	225,763	556,866	356,854	815,255
TOTAL:	225,763	556,866	356,854	815,255

Criminal Justice Information System (CJIS)

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

CJIS	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	0	854,025	838,841	906,237
Operating	716,100	639,888	474,824	584,568
Capital	0	16,770	16,769	0
TOTAL:	716,100	1,510,683	1,330,434	1,490,805
Revenues:				
Restricted	0	751,478	756,834	749,062
County	716,100	759,205	573,600	741,743
TOTAL:	716,100	1,510,683	1,330,434	1,490,805

Other Public Safety

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

Parking Services and Justice Resource Center are also included in Other Public Safety. In FY2015 Parking Services transitioned to an outside service provider. In FY2016 the Justice Resource Center will be operated by an outside service provider as well. That provider and contract will be selected and managed by the NC Department of Public Safety.

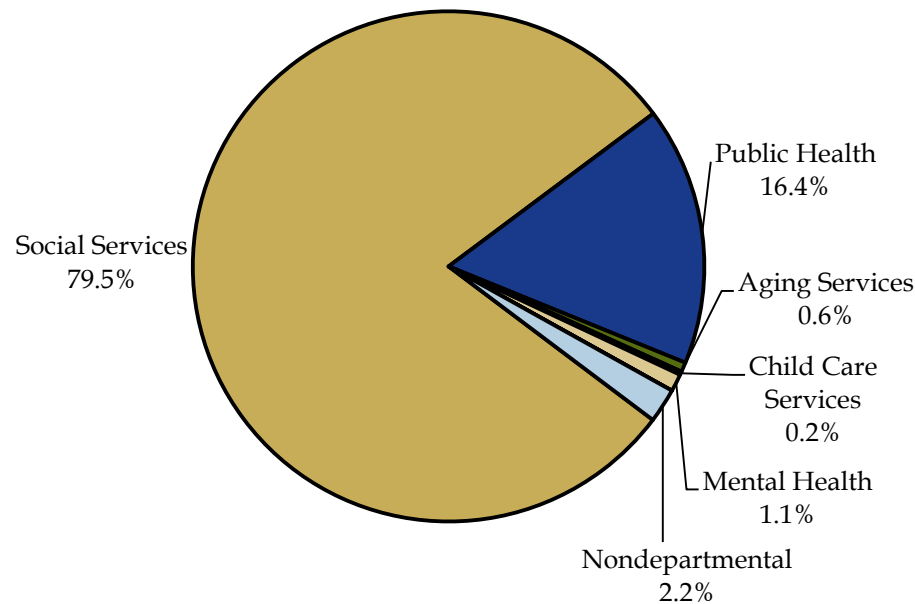
Other Public Safety	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	658,830	557,508	613,245	183,699
Operating	1,283,549	1,632,728	1,307,075	1,629,802
Capital	18,145	0	0	0
Program Support	0	29,293	26,182	254,708
TOTAL:	1,960,524	2,219,529	1,946,502	2,068,209
Revenues:				
Restricted	114,002	153,643	133,709	0
Sales & Services	301,388	260,000	310,548	54,232
County	1,545,134	1,805,886	1,502,245	2,013,977
TOTAL:	1,960,524	2,219,529	1,946,502	2,068,209

Human Services

The Human Services function is composed of Public Health, Social Services, Aging Services, Child Care Services, Mental Health, and Other Human Services. The Human Services function has a budget of \$94,367,577, which is 30.6% of the total General Fund expenditures for the fiscal year. Public Health expenditures, \$15,466,912, will be used for specialized public health service. The Social Services expenditures of \$75,017,661 will be used to support human needs. Child Care Services expenditures of \$207,508 will be used by Southwestern Child Development Commission for the operation of the Valley Child Development Center. The remaining \$3,675,496 will be used to provide specialized human service needs to citizens through mental health programs as well as services to youth and assistance to the elderly.

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

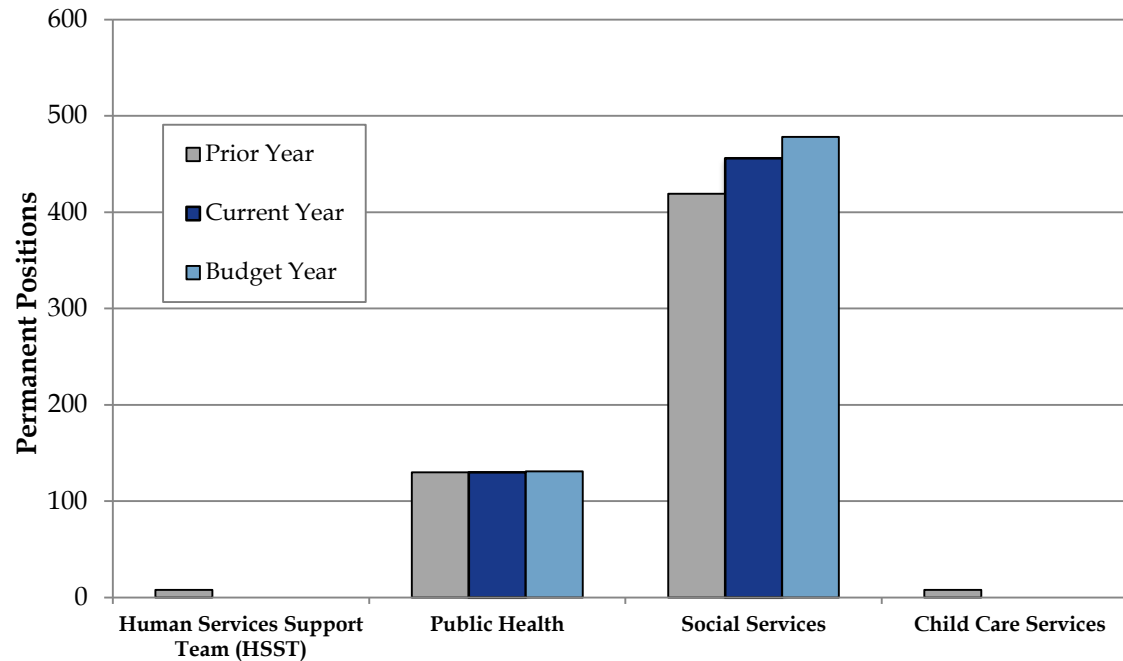
*Human Services
Approved Budget FY2016*



Human Services

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Human Services Support Team (HSST)	8	0	0		
Public Health	130	130	131	1%	Position transfer from Social Services
Social Services	419	456	478	5%	Twenty three new positions approved during FY2015
Child Care Services	8	0	0		
Total Human Services	565	586	609	4%	



Public Health

Mission

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

Program Description

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

Public Health	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	10,438,279	11,005,170	11,928,483	11,855,080
Operating	2,696,948	3,326,067	2,957,412	3,475,832
Capital	2,635	38,271	38,270	0
Program Support	133,000	136,000	136,000	136,000
TOTAL:	13,270,862	14,505,508	15,060,165	15,466,912
Revenues:				
Restricted	3,986,517	4,075,918	4,113,282	3,929,712
Sales & Services	1,937,541	1,537,243	1,434,133	1,451,673
Miscellaneous	150,353	150,000	150,190	125,000
County	7,196,451	8,742,347	9,362,560	9,960,527
TOTAL:	13,270,862	14,505,508	15,060,165	15,466,912

Performance Measures

Sustainability Plan Goals:



Healthy People



Healthy Environments

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Focus on results.					
Objective	Increase public well-being.					
Measure	Percentage of total program benchmarks achieved.	≥ 90%	86.7%	≥ 90%	87.9%	≥ 90%
Department Goal	Excellence in business operations.					
Objective	Maximize resources.					
* Measure	Percentage of reimbursement & collection captured for eligible expenses.	≥ 85%	93.5%	≥ 85%	91.6%	≥ 85%
Department Goal	Smart partnerships					
Objective	Foster effective collaborations.					
* Measure	Percent of partnerships that meet or exceed their established outcomes.	≥ 90%	100.0%	≥ 90%	100.0%	≥ 90%

* FY2015 results are for the one year period April-March

Social Services

Mission

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

Program Description

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

Social Services	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	32,141,062	37,227,604	37,949,018	38,599,712
Operating	10,273,892	10,760,806	10,198,603	13,318,176
Capital	2,635	5,269	4,269	0
Program Support	18,964,184	21,934,566	20,445,009	23,099,773
TOTAL:	61,381,773	69,928,245	68,596,899	75,017,661
Revenues:				
Restricted	34,749,821	38,790,372	40,388,156	40,761,221
Sales & Services	263,296	424,197	296,467	415,447
Miscellaneous	44,275	60,000	76,878	60,000
County	26,324,381	30,653,676	27,835,398	33,780,993
TOTAL:	61,381,773	69,928,245	68,596,899	75,017,661

Performance Measures

Sustainability Plan Goal:



Equity in Access



Workforce Development



Healthy People

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Link our actions to client success.					
Objective	Increase public well-being.					
Measure	Percentage of total program benchmarks achieved.	88.0%	80.0%	88.0%	89.0%	88.0%
Department Goal	Develop and improve communication networks.					
Objective	Foster effective collaborations.					
Measure	Percentage of partnerships that meet or exceed their established outcomes.	90.0%	95.0%	90.0%	99.0%	90.0%
Department Goal	Build internal capacity.					
Objective	Cultivate a capable/invested workforce.					
Measure	Detailed stability factor.	88.0%	91.7%	88.0%	82.4%	88.0%

Aging Services

Program Description

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

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

Aging Services	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Program Support	570,556	570,766	570,766	570,766
TOTAL:	570,556	570,766	570,766	570,766
Revenues:				
County	570,556	570,766	570,766	570,766
TOTAL:	570,556	570,766	570,766	570,766

Child Care Services

Program Description

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

Child Care Services	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	328,481	0	0	0
Operating	153,405	207,508	208,240	207,508
TOTAL:	481,886	207,508	208,240	207,508
Revenues:				
Restricted	106,979	0	0	0
Sales & Services	30,732	0	0	0
Miscellaneous	888	0	0	0
County	343,287	207,508	208,240	207,508
TOTAL:	481,886	207,508	208,240	207,508

Mental Health

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

Mental Health	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	457,087	451,000	429,642	451,000
Program Support	600,000	600,000	600,000	600,000
TOTAL:	1,057,087	1,051,000	1,029,642	1,051,000
Revenues:				
Restricted	6,500	0	0	0
County	1,050,587	1,051,000	1,029,642	1,051,000
TOTAL:	1,057,087	1,051,000	1,029,642	1,051,000

Other Human Services

Other Human Services includes Youth Services and Community Funding.

Youth Services consists of Juvenile Crime Prevention Council (JCPC) funding from the NC Dept. of Juvenile Justice and Delinquency Prevention. Buncombe County serves as a pass-through agency for the JCPC funds. Once JCPC allocations are determined and program agreements are received mid-September, the budget is amended to reflect JCPC funding levels for the budget year. JCPC funds distributed in FY2015 totaled \$508,064.

The Buncombe County Board of Commissioners approved \$1,287,000 in Community Funding for FY2016. This funding will be used by various agencies and nonprofits to provide human services to the community. Funding prior to FY2014 for this purpose was accounted for in the appropriate departmental budget as program support. The \$1,287,000 will be managed by the Buncombe County Service Foundation, a non-profit agency that serves as a component unit of Buncombe County. The Service Foundation manages performance contracts with each agency receiving County funds to ensure certain benchmarks and performance standards are met. Performance snapshots from the Service Foundation's FY2015 Performance Analysis Report can be viewed in [Appendix F](#).

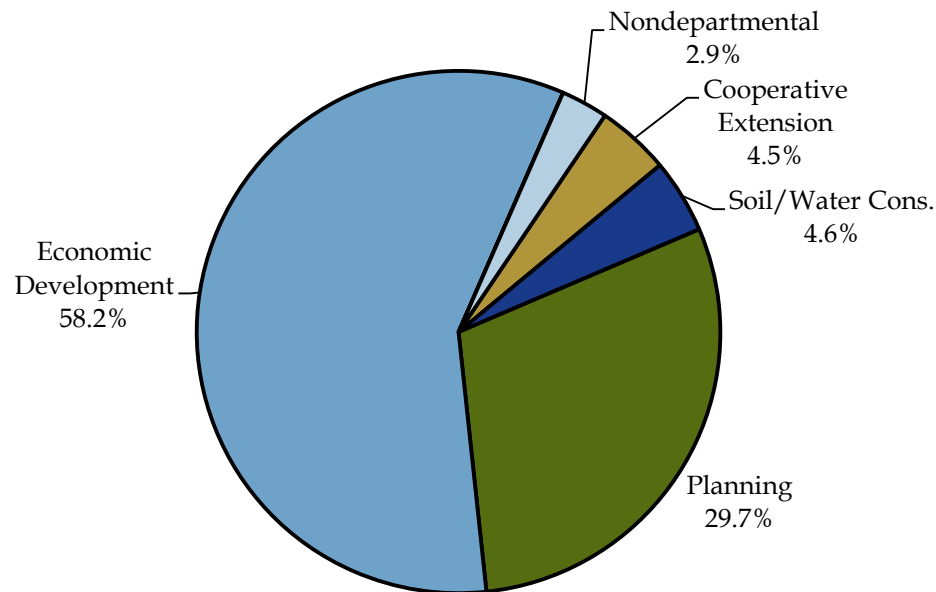
Other Human Services	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	3,377	15,500	15,491	0
Program Support	1,368,690	1,632,814	1,632,937	1,287,000
TOTAL:	1,372,067	1,648,314	1,648,428	1,287,000
Revenues:				
Restricted	511,922	508,064	508,064	0
County	860,145	1,140,250	1,140,364	1,287,000
TOTAL:	1,372,067	1,648,314	1,648,428	1,287,000

Economic & Physical Development

The Economic and Physical Development function includes Planning, Economic Development, Cooperative Extension, and Soil & Water Conservation. Economic Development includes the Asheville Chamber of Commerce and Economic Incentive. Economic and Physical Development has a budget of \$9,051,128, which is 2.9% of the total General Fund expenditures for the fiscal year.

The \$2,691,179 in Planning expenditures will be utilized in planning routine and specialized projects for the County. The Economic Development expenditures, \$5,271,585, will be used to stimulate economic growth. Cooperative Extension expenditures, \$409,629, will be used to help assist and protect farmland. Soil Conservation will use its expenditures of \$415,999 to improve the environment by promoting water and soil quality.

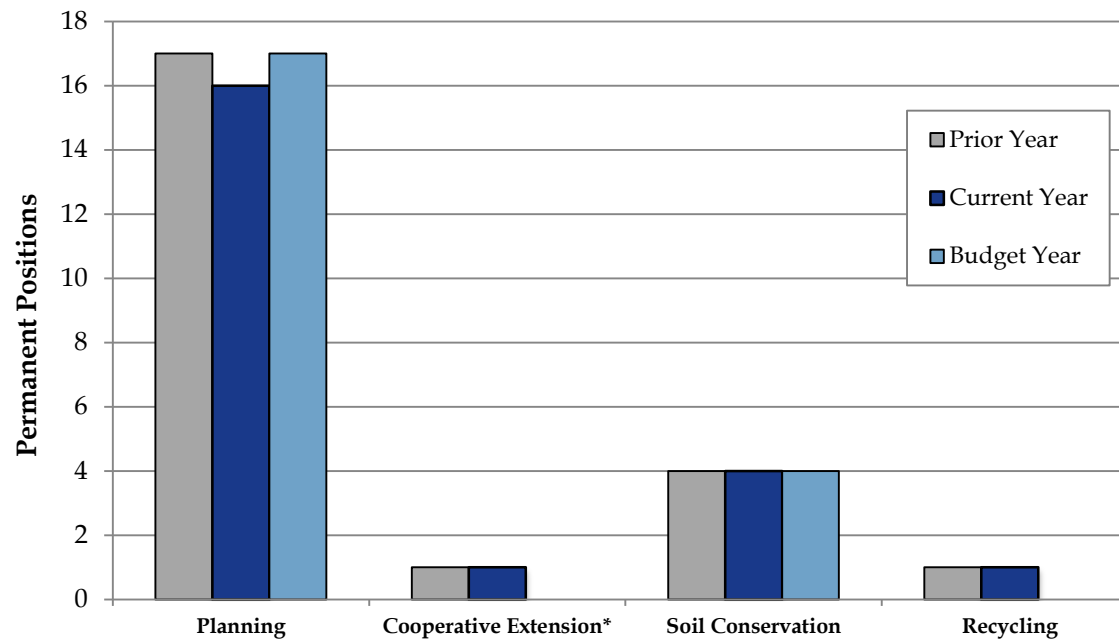
*Economic & Physical Development
Approved Budget FY2016*



Economic & Physical Development

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	17	16	17	6%	Position transfer from Permits
Cooperative Extension*	1	1	0	-100%	Position reduction
Soil Conservation	4	4	4	0%	
Recycling	1	1	0	-100%	Recycling services moved to Solid Waste Enterprise Fund
Total Economic & Physical Development	23	22	21	-5%	



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

Planning & Development

Mission

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

Program Description

The Planning and Development department oversees a variety of activities that relate to the planning and development of the county. These include working in partnership with several non-profit housing agencies, establishing the Historic Districts and Historic Properties Commission for the City of Asheville and Buncombe County, and administering various County planning and development ordinances including land development and soil erosion and sedimentation control.

Planning & Development	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	1,599,153	1,785,252	1,800,642	1,865,065
Operating	821,831	1,318,353	622,284	826,114
Capital	18,034	0	0	0
TOTAL:	2,439,018	3,103,605	2,422,926	2,691,179
Revenues:				
Sales & Services	315,124	143,000	408,627	291,200
County	2,123,894	2,960,605	2,014,299	2,399,979
TOTAL:	2,439,018	3,103,605	2,422,926	2,691,179

Performance Measures

Sustainability Plan Goals:



Partnerships for Conservation/Preservation/Restoration of Natural Resources



Affordable, Green, and Livable Housing

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Facilitate safe and responsible land use development in a timely manner.					
Objective	Review 99% of residential zoning permit applications within the same date of receipt.					
Measure	Percent of applications reviewed within same day.	99%	99%	99%	99.45%	99%
Department Goal	Ensure that land disturbance within the County is permitted and regulated.					
Objective	Inspect 99% of sites within 24 hours of receipt of complaints.					
Measure	Percent of sites inspected within 24 hours.	99%	99%	99%	100%	99%
Department Goal	Increase the supply of affordable housing and maintain existing affordable housing, while providing opportunities for persons at or below 80% of median income to move into affordable housing.					
Objective	Increase the number of affordable housing units associated with County administered funds (including repair, rehab, new construction, downpayment assistance, TBRA, and permit fee rebates).					
* Measure	Total number of affordable housing units completed with County assistance.	110	75	75	72	75

* FY2014 Actual reflects elimination of CDBG Scattered Site funds and reduction of HOME funds.

Cooperative Extension

Mission

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

Program Description

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

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

Cooperative Extension	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	53,612	54,464	53,852	24,859
Operating	328,951	403,757	360,347	384,770
TOTAL:	382,563	458,221	414,199	409,629
Revenues:				
Sales & Services	11,084	4,000	4,655	3,500
Miscellaneous	2,071	900	4,276	900
County	369,408	453,321	405,268	405,229
TOTAL:	382,563	458,221	414,199	409,629

Performance Measures

Sustainability Plan Goals:



Partnerships for Conservation/
Preservation/Restoration of
Natural Resources



Healthy People



Sustainable Local Food Systems

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Provide profitable, environmentally sustainable agricultural systems.					
Objective	Enhance knowledge of sustainable systems through educational programs.					
Measure	Number of individuals who increase knowledge/skills.	19,100	28,882	21,000	34,324	23,000
Department Goal	Protect, conserve, enhance the natural resources of Buncombe County.					
Objective	Increase the knowledge of best management practices for land use & conservation.					
Measure	Number of individuals who increase knowledge/skills.	40,000	47,009	41,000	57,064	43,000
Department Goal	Youth & families will lead healthier lives & develop leadership skills.					
Objective	Empower youth & families to lead healthier lives & become community leaders.					
Measure	Number of individuals who increase knowledge/skills.	35,000	42,371	36,000	45,440	38,000

Soil & Water Conservation

Mission

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

Program Description

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

Soil & Water Conservation	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	369,012	375,618	380,607	353,843
Operating	45,531	74,732	49,325	62,156
TOTAL:	414,543	450,350	429,932	415,999
Revenues:				
Restricted	44,855	51,647	44,902	30,260
Sales & Services	7,696	24,000	5,292	24,000
Miscellaneous	1,000	300	0	500
County	360,992	374,403	379,738	361,239
TOTAL:	414,543	450,350	429,932	415,999

Performance Measures

Sustainability Plan Goal:



Partnerships for Conservation/Preservation/Restoration of Natural Resources

		FY2014		FY2015		FY2016
		Target	Actual	Target	Estimate	Target
Department Goal	Provide prompt and effective customer service.					
Objective	Help landowners/managers solve natural resource related problems.					
Measure	Percent of technical assistance calls responded to within 1 working day.	99%	99%	100%	98%	100%
Department Goal	Provide a comprehensive environmental awareness program.					
Objective	Help citizens make informed decisions relating to soil & water resources.					
Measure	Percent of non-school age population reached through public outreach efforts.	22%	21%	22%	20%	22%
Department Goal	Complete delivery of mandated services quickly and efficiently.					
Objective	Perform erosion control, stormwater, and environmental impact reviews.					
Measure	Percent of reviews completed within 10 working days or less.	97%	100%	98%	93%	95%

Economic Development

Mission

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

Program Description

In Economic Development, the County encourages and supports the development of the industrial base of the County by providing incentives for new industry and the expansion of current industries. Normally, assistance is provided through infrastructure development; however, in compliance with the North Carolina General Statutes (NCGS), such assistance may also be provided through land development, site preparation, building preparation and other means identified in NCGS 158-7.1.

Economic Development	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Capital	36,625	0	0	0
Program Support	1,846,745	3,483,770	2,082,507	5,271,585
TOTAL:	1,883,370	3,483,770	2,082,507	5,271,585
Revenues:				
Restricted	0	382,000	382,000	335,000
County	1,883,370	3,101,770	1,700,507	4,936,585
TOTAL:	1,883,370	3,483,770	2,082,507	5,271,585

Performance Measures

Sustainability Plan Goal:  Sustainable Localized Economy

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

		FY2013	FY2014	FY2015
		Actual	Actual	Actual
Department Goal	Develop new business in Buncombe County.			
Objective	Increase Buncombe County income levels through investment in economic development.			
Measure	Economic Return on \$1 invested (based on Buncombe County's contribution to EDC).	\$56.72	\$71.11	\$81.74
Objective	Increase capital investment in local businesses.			
Measure	Investment announced.	\$134,680,000	\$113,670,000	\$146,220,000
Objective	Increase number of jobs created for Buncombe County citizens.			
Measure	Jobs announced.	210	329	417

Other Economic/Physical Development

Other Economic and Physical Development includes funding for community agencies and nonprofits to provide services that support Buncombe County's Economic and Physical Development function. Buncombe County Commissioners approved \$227,500 in community funding for FY2016. Funding prior to FY2014 for this purpose was accounted for in the appropriate departmental budget as program support. The \$227,500 will be managed by the Buncombe County Service Foundation, a non-profit agency that serves as a component unit of Buncombe County. The Service Foundation manages performance contracts with each agency receiving County funds to ensure certain benchmarks and performance standards are met.

Other Econ/Phys Development	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Program Support	255,000	210,000	210,000	227,500
TOTAL:	255,000	210,000	210,000	227,500
Revenues:				
County	255,000	210,000	210,000	227,500
TOTAL:	255,000	210,000	210,000	227,500

Performance snapshots from the Service Foundation's FY2015 Performance Analysis Report can be viewed in [Appendix F](#).

Education

The County’s Education function is comprised of Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$80,480,659 which is 26% of the total General Fund budget. Buncombe County Schools and Asheville City Schools also receive capital funding in the School Capital Commission Capital Project Fund. Buncombe County is required to designate 50% of Article 39 sales tax revenue to the School Capital Commission Fund. 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.

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

FY2016 Education Appropriations - General Fund

Buncombe County Schools:

Current Expense (Operations)	\$ 53,291,571
Capital Outlay	\$ 9,787,058
Community School	\$ 276,116
	<u>\$ 63,354,745</u>

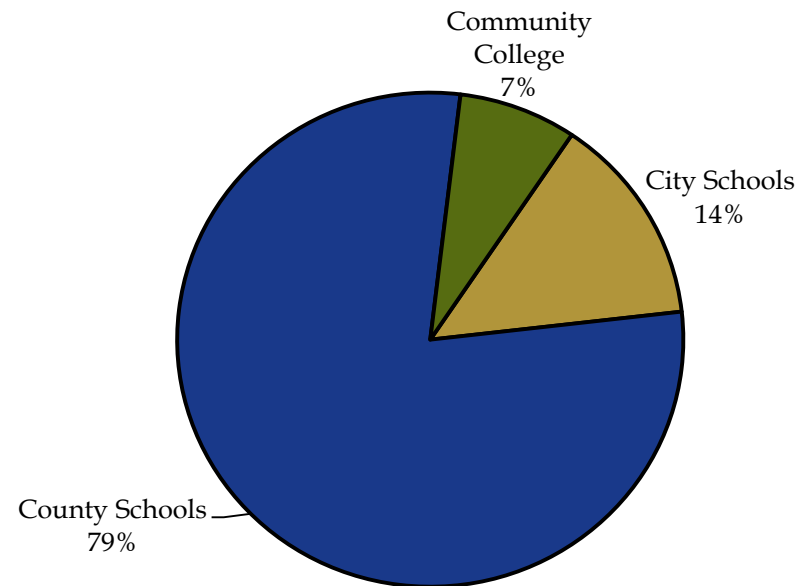
Asheville City Schools:

Current Expense (Operations)	\$ 9,330,722
Capital Outlay	\$ 1,731,193
	<u>\$ 11,061,915</u>

AB Technical Community College: \$ 6,063,999

Total Appropriation: \$ 80,480,659

Education Approved Budget FY2016



**GENERAL FUND
CURRENT & CAPITAL
APPROPRIATIONS FOR EDUCATION
FISCAL YEARS 2007-2016**

<u>Fiscal Year</u>	<u>City Schools</u>	<u>County Schools</u>	<u>A-B Tech</u>	<u>Education Total</u>	<u>Increase (Decrease)</u>
2016	11,061,915	63,354,745	6,063,999	80,480,659	3.6%
2015	10,571,303	61,038,940	6,063,999	77,674,242	5.4%
2014	9,735,914	57,905,099	6,063,999	73,705,012	-0.6%
2013	9,134,788	56,923,484	8,063,999	74,122,271	0.8%
2012	8,565,157	56,914,925	8,063,999	73,544,081	4.9%
2011	7,988,281	54,080,334	8,013,999	70,082,614	-0.1%
2010	7,971,327	54,332,466	7,861,223	70,165,016	-0.9%
2009	8,139,541	54,615,327	8,037,732	70,792,600	7.9%
2008	7,619,364	50,365,918	7,633,254	65,618,536	2.2%
2007	7,710,281	47,136,868	9,379,205	64,226,354	13.9%

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

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

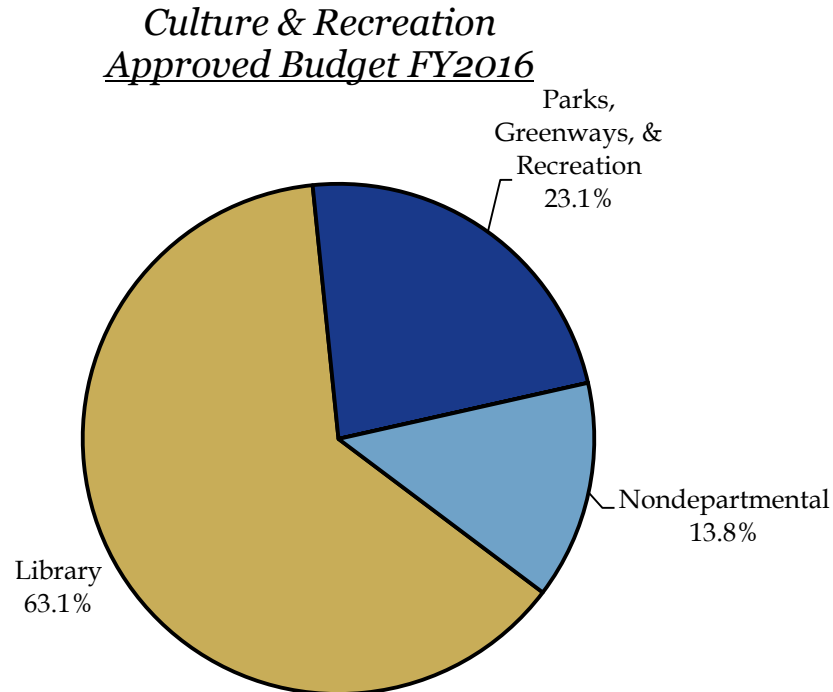
Public School Average Daily Membership		
Fiscal Year	Final ADM*	Percent Increase/Decrease
2015	28,890	-2.3%
2014	29,558	0.4%
2013	29,451	0.7%
2012	29,238	0.4%
2011	29,113	0.5%
2010	28,979	-0.4%
2009	29,085	0.1%
2008	29,050	-0.3%
2007	29,148	-0.2%
2006	29,211	1.5%

*Month 8 ADM is reported for 2014-2015 (the latest available data from NC Department of Instruction).

Culture & Recreation

Culture and Recreation is composed of Libraries, Parks, Greenways & Recreation, and other wellness and cultural amenities. Parks, Greenways, & Recreation activities include: Pools, Recreation Programs, Lake Julian, Skyland Recreation and Enka Sports Park. As previously discussed, in FY2014 these programs and facilities were part of the Culture and Recreation Authority, an independent entity authorized by NC House Bill 418. However, these programs and facilities have transitioned back to the General Fund due to the repeal of the session law.

The Culture and Recreation budget for this fiscal year is \$8,120,791, which accounts for 2.6% of the total General Fund expenditures for the year. The County Government ranks Culture and Recreation as a high priority for the quality of life of its residents.

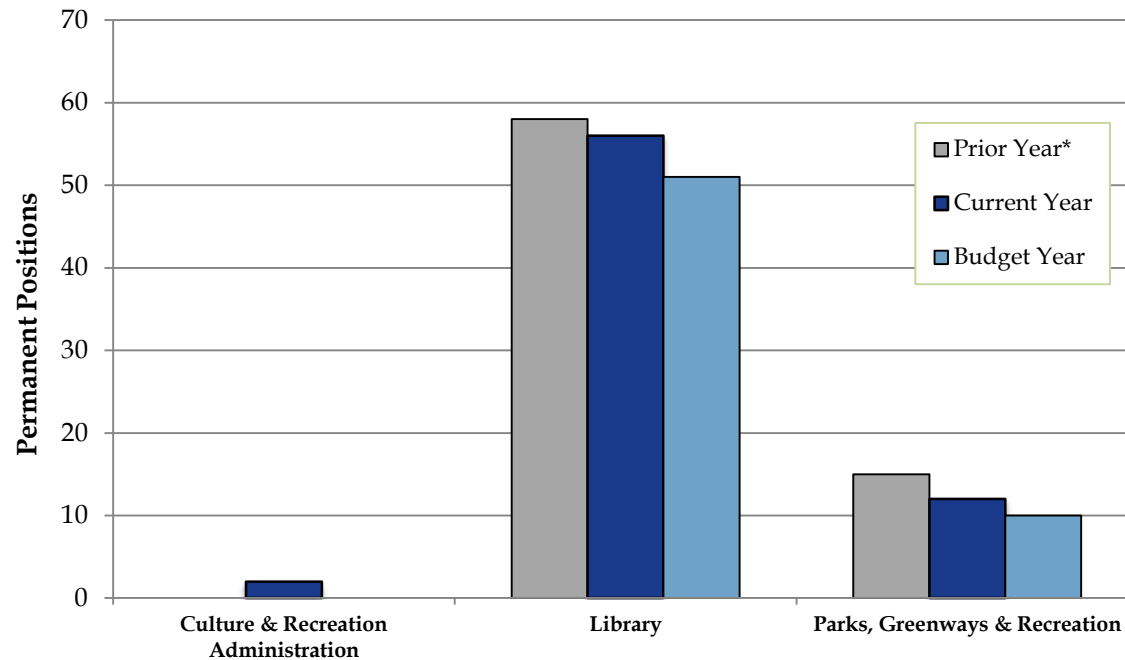


Culture & Recreation

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year*	Current Year	Budget Year	Percent Change	Explanation of Changes
Culture & Recreation Administration		2	0	-100%	Position transfer to Parks and Recreation, Position reduction
Library	58	56	51	-9%	Position reductions/unfunded during budget process
Parks, Greenways & Recreation	15	12	10	-17%	Position reductions
Total Culture & Recreation	73	70	61	-13%	

*Positions previously reported in Culture & Recreation Authority



Library

Mission

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

Program Description

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

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

Library	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	3,801,986	4,250,884	3,969,922	3,738,876
Operating	1,224,624	1,405,118	1,288,864	1,386,041
Capital	6,553	0	0	0
TOTAL:	5,033,163	5,656,002	5,258,786	5,124,917
Revenues:				
Restricted	217,439	285,043	281,377	216,793
Sales & Services	233,299	242,500	234,580	242,500
Miscellaneous	161	0	0	0
County/CRA*	4,582,264	5,128,459	4,742,829	4,665,624
TOTAL:	5,033,163	5,656,002	5,258,786	5,124,917

*In FY2014 Library services operated as part of the Culture & Recreation Authority. Even though component units are not included in the Annual Budget Report, FY2014 data is reported here for comparative purposes.

Performance Measures

Sustainability Plan Goal:



Equity in Access



Citizen Participation in Community Decisions

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Increase the number of active library users.					
Objective	Increase the percentage of County residents with active library cards.					
* Measure	Percent of residents with active library cards.	51%	58%	61%	63%	62%
Department Goal	Increase public perception of the library as a community center and resource.					
Objective	Enhance promotion of the various library programs.					
Measure	Number of residents attending library programs.	95,000	104,236	110,000	110,179	115,000
Department Goal	Enhance the electronic services offered by the library.					
Objective	Facilitate citizen access to electronic library resources in the library and from home.					
Measure	Number of downloadable books available to the public.	50,000	125,175	135,000	195,751	217,000

* FY2015 target is based on the 2012 census estimate; FY2016 target is based on the 2014 census estimate

Parks, Greenways & Recreation

Mission

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

Program Description

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

Performance Measures

Sustainability Plan Goals:



Accessible, Multi-Modal and Efficient Transportation Network



Healthy People



Equity in Access

Parks, Greenways & Recreation	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	1,099,588	1,289,006	1,138,549	864,995
Operating	311,688	539,021	443,078	494,658
Capital	150,800	8,688	0	0
Program Support	41,263	90,000	63,580	222,000
Contingency	0	0	0	293,000
TOTAL:	1,603,339	1,926,715	1,645,207	1,874,653
Revenues:				
Sales & Services	283,806	303,000	215,904	130,880
Miscellaneous	240	400	609	400
County/CRA*	1,319,293	1,623,315	1,645,207	1,743,373
TOTAL:	1,603,339	1,926,715	1,645,207	1,874,653

*In FY2014 Parks, Greenways & Recreation operated as part of the Culture & Recreation Authority. Even though component units are not included in the Annual Budget Report, FY2014 data is reported here for comparative purposes.

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Develop a participant feedback plan for programs, greenways, parks and facilities.					
Objective	Staff will offer programs that reflect citizen feedback.					
Measure	Number of citizens who respond to surveys or participate in community planning sessions	1,500	1,505	1,500	1,509	1,500
Department Goal	Offer community special events in partnership with agencies, businesses and volunteers.					
Objective	Special events are held that focus on recreation, education, greenways, wellness and cultural arts.					
Measure	Number of events held	42	45	45	45	45
Department Goal	Provide activities that promote recreation, wellness, exercise and safety.					
Objective	Offer programs for children, youth, adults and seniors.					
Measure	Numbers of participants	7,500	8,771	8,500	8,636	8,500
Department Goal	Enhance human service programs by encouraging collaboration through community partnerships.					
Objective	Offer collaborative opportunities for community partners including early childhood programs/educators.					
Measure	Number of opportunities provided.	175	283	200	237	200

Other Culture & Recreation

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

Buncombe County Commissioners approved \$1,063,275 in Community Funding for FY2016. This funding will be used by various agencies and nonprofits to that provide cultural and recreational amenities and services to the community. Funding prior to FY2014 for this purpose was accounted for in the appropriate departmental budget as program support. The \$1,063,275 will be managed by the Buncombe County Service Foundation, a non-profit agency that serves as a component unit of Buncombe County. The Service Foundation manages performance contracts with each agency receiving County funds to ensure certain benchmarks and performance standards are met. Performance snapshots from the Service Foundation's FY2015 Performance Analysis Report can be viewed in [Appendix F](#).

Culture & Recreation Admin	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	357,448	242,623	183,840	0
Operating	105,044	87,461	55,123	0
Contingency	0	0	0	0
TOTAL:	462,492	330,084	238,963	0
Revenues:				
County/CRA*	462,492	330,084	238,963	0
TOTAL:	462,492	330,084	238,963	0

Other Culture & Recreation	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	508,933	0	0	0
Program Support	973,291	1,240,378	1,240,378	1,063,275
TOTAL:	1,482,224	1,240,378	1,240,378	1,063,275
Revenues:				
County/CRA*	1,482,224	1,240,378	1,240,378	1,063,275
TOTAL:	1,482,224	1,240,378	1,240,378	1,063,275

*In FY2014 Culture & Recreation administration and related community funding operated as part of the Culture & Recreation Authority. Even though component units are not included in the Annual Budget Report, FY2014 data is reported here for comparative purposes.

SPECIAL REVENUE FUNDS

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

Volunteer Fire Departments Fund

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

Transportation Fund

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

Emergency Telephone System Fund

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

Occupancy Tax Fund

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

Register of Deeds Automation Fund

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

Sheriff Federal Forfeiture Fund & BCAT Federal Forfeiture Fund

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

Sheriff State Forfeiture Fund & BCAT State Forfeiture Fund

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

Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$19,079,610 in revenue for the fund for FY2016.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$5,137,481 in sales tax for the districts in FY2016.

The total revenues and expenditures for the Fire Districts Fund are projected to increase from the FY2015 budget by 3.54% to 24,217,091. All expenditures are used to fund volunteer fire departments in twenty-six special fire protection districts throughout the County.

Fire Districts	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	28,646	0	43,058	0
Contingency	0	2,700,000	0	2,700,000
Program Support	20,898,735	20,689,536	20,215,935	21,517,091
TOTAL:	20,927,381	23,389,536	20,258,993	24,217,091
Revenues:				
Ad Valorem	16,340,094	18,291,424	16,252,952	19,079,610
Sales Tax	4,587,325	5,098,112	4,131,790	5,137,481
TOTAL:	20,927,419	23,389,536	20,384,742	24,217,091

Emergency Telephone System Fund

The Emergency Telephone System Fund is budgeted at \$2,102,500. The FY2016 budget includes appropriations for major capital projects including replacement of the current 911 phone system. The NC 911 Board approved a new 911 funding method effective FY2012. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.

Emergency Telephone System	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	256,586	0	189,054	0
Operating	679,382	712,400	584,489	692,500
Capital	0	2,030,000	258,684	1,410,000
TOTAL:	935,968	2,742,400	1,032,227	2,102,500
Revenues:				
Restricted	984,067	853,821	853,821	875,308
Investments	6,347	10,000	9,332	10,000
Transfers	137,582	0	46,466	0
Fund Balance	0	1,878,579	0	1,217,192
TOTAL:	1,127,996	2,742,400	909,619	2,102,500

Transportation

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

Restricted revenue for this fund comes from various federal, local, and state agencies, including the North Carolina Department of Transportation. Restricted funding for FY2016 provides \$2,696,802 or 61.6% of total revenue for this fund. The County funded portion for FY2016 remains at \$1,626,448. Other revenue sources include vehicle advertising and contributions/donations.

Transportation	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	3,473,373	3,853,892	3,590,725	3,817,661
Capital	759,618	314,593	0	562,589
Transfers	12,745	27,850	19,350	0
TOTAL:	4,245,736	4,196,335	3,610,075	4,380,250
Revenues:				
Restricted	3,001,837	2,509,887	2,332,565	2,696,802
Miscellaneous	76,637	57,000	34,064	57,000
Transfers	1,158,112	1,626,448	1,286,043	1,626,448
TOTAL:	4,236,586	4,193,335	3,652,672	4,380,250

Performance Measures

Sustainability Plan Goals:



Equity in Access



Accessible, Multi-Modal and Efficient Transportation Network

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Provide high quality, cost-effective, fair and equitable service through process improvement, efficient use of resources, contracted services, materials and equipment.					
Objective	Enhance quality of service and customer satisfaction by providing a minimum of 95% of passenger trips on time.					
Measure	Percent of passengers dropped off and picked up within +/- 15 minutes of their scheduled time.	95.00%	91.04%	95.00%	89.98%	95.00%
Department Goal	Address the current and changing needs of individuals by making efficient use of available resources.					
Objective	Improve productivity and lower costs associated with providing transportation services by improving route efficiency and increasing the coordination of paratransit trips, achieving a system-wide average of at least 2.34 revenue trips per revenue hour.					
Measure	Number of revenue trips per hour of revenue service.	2.35	2.42	2.35	2.51	2.35
Department Goal	Assure high quality service by improving employee retention, education, and training.					
Objective	Ensure the safety of passengers, staff and the public by reducing driver turn-over and maintaining a high level of staff training, observation and re-certifications.					
Measure	Percentage of drivers meeting or exceeding requirements for evaluations, initial training, retraining, and recertifications.	100%	99%	100%	100%	100%

Occupancy Tax

Revenues for the Occupancy Tax Fund are generated from the taxes collected by lodging facilities within the County. The projected amount for the FY2016 budget is \$11,970,004. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

Occupancy Tax	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Transfers	9,184,430	10,587,344	10,590,065	11,970,004
Contingency	0	321,355	0	0
TOTAL:	9,184,430	10,908,699	10,590,065	11,970,004
Revenues:				
Other Taxes	9,184,430	10,908,699	10,542,270	11,970,004
TOTAL:	9,184,430	10,908,699	10,542,270	11,970,004

Register of Deeds Automation Fund

The FY2016 budget for this fund is \$216,230. This is a decrease of \$54,618 from last year, or 20%. These funds will be used for record automation projects and related automation costs.

ROD Automation	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	13,698	7,536	12,071	12,918
Operating	5,482	74,262	886	74,262
Capital	0	60,000	42,312	0
Transfers	157,300	129,050	129,050	129,050
TOTAL:	176,480	270,848	184,319	216,230
Revenues:				
Permits & Fees	136,700	151,695	144,980	151,695
Investments	632	3,305	1,029	3,305
Appropriated Fund	0	115,848	0	61,230
Balance	0	0	0	0
TOTAL:	137,332	270,848	146,009	216,230

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

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

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

Federal Forfeitures

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

Sheriff Federal Forfeitures	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	79,610	157,305	107,715	39,073
Capital	8,083	0	0	0
TOTAL:	87,693	157,305	107,715	39,073
Revenues:				
Restricted	55,639	93,245	182,554	0
Investments	162	450	355	0
Fund Balance	0	63,610	0	39,073
TOTAL:	55,801	157,305	182,909	39,073

BCAT Federal Forfeitures	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	12,450	197,055	75,852	226,055
Capital	0	29,000	18,769	0
TOTAL:	12,450	226,055	94,621	226,055
Revenues:				
Restricted	119,300	200,000	113,271	0
Investments	342	1,055	445	0
Fund Balance	0	25,000	0	226,055
TOTAL:	119,642	226,055	113,716	226,055

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

State Forfeitures

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

Sheriff State Forfeitures	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	29,448	26,376	23,991	25,175
TOTAL:	29,448	26,376	23,991	25,175
Revenues:				
Restricted	34,969	3,170	82,526	0
Investments	53	175	69	0
Fund Balance	0	23,031	0	25,175
TOTAL:	35,022	26,376	82,595	25,175

BCAT State Forfeitures	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Operating	24,607	141,366	14,085	196,100
Capital	53,576	60,000	53,808	0
TOTAL:	78,183	201,366	67,893	196,100
Revenues:				
Restricted	52,432	8,024	0	0
Investments	522	1,100	481	0
Fund Balance	0	192,242	0	196,100
TOTAL:	52,954	201,366	481	196,100

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing board is that the costs (expenses, including depreciation) for providing services to the general public be recovered primarily through user charges; where the governing body has decided that the periodic determination of net income is appropriate for accountability purposes.

Solid Waste Disposal Fund

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

Inmate Commissary/Welfare Fund

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

Solid Waste Disposal Fund

Mission

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

Program Description

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

Solid Waste	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	1,638,202	1,637,286	1,573,326	1,632,054
Operating	2,293,253	3,537,254	2,360,145	3,651,239
Capital	0	222,321	148,321	222,000
Debt Service	1,866,515	1,852,426	1,849,353	336,550
Transfers	0	0	0	705,444
TOTAL:	5,797,970	7,249,287	5,931,145	6,547,287
Revenues:				
Other Taxes	371,192	257,487	291,534	257,487
Restricted	0	0	0	10,000
Sales & Services	6,927,869	6,651,800	6,747,424	6,239,800
Investments	30,132	40,000	50,253	40,000
Fund Balance	0	300,000	0	0
Miscellaneous	1,268	0	2,334	0
TOTAL:	7,330,461	7,249,287	7,091,545	6,547,287
Budgeted Permanent Positions	2013	2014	2015	% Change*
	23	24	22	-8%

*FY2016 position reductions resulting from FY2015 early retirement incentive.

Performance Measures (see next page)

Solid Waste Disposal Fund (continued)

Performance Measures

Sustainability Plan Goal:  Pollution and Waste Prevention

		FY2014		FY2015		FY2016
		Target	Actual	Target	Actual	Target
Department Goal	Develop goals to keep costs down & maintain sufficient funds in Solid Waste fund.					
Objective	Closely monitor past due accounts to maintain a high collection rate.					
Measure	Collection rate for past due accounts.	87%	94%	87%	91%	87%
Department Goal	Keep hazardous and other banned materials from entering the waste stream.					
Objective	Perform random inspections of waste loads & issue violation notices.					
Measure	Percent of loads in violation.	17%	13%	17%	12%	17%
Department Goal	Decrease number and size of illegal dumps in Buncombe County.					
Objective	Increase public awareness of ordinance and complaint procedure.					
Measure	Percent of illegal dump cases resolved with no warrant issued.	99%	99%	99%	100%	99%
Department Goal	Increase the number of pounds of material recycled.					
Objective	Increase residential curbside recycling participation throughout the County.					
Measure	Tons of recycled commodities collected curbside (cardboard, mixed paper, newspaper, plastic, aluminum)	4,470	4,591	4,470	4,356	4,500
Department Goal	Decrease the amount of items that are recyclable and/or banned by the state from entering the waste stream.					
Objective	Educate public about recycling through media such as website, government channel, brochures, newspapers, and quarterly newsletters.					
Measure	Recycled tons of electronics and HHW in Buncombe County.	200	206	200	248	200

Inmate Commissary Fund

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

Inmate Commissary	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	50,212	51,637	53,994	52,651
Operating	162,756	420,701	280,365	335,336
Capital	20,859	40,000	29,129	0
Transfers	6,283	0	0	0
Contingency	0	48,431	0	49,528
TOTAL:	240,110	560,769	363,488	437,515
Revenues:				
Sales & Services	323,536	341,000	311,076	341,000
Investments	1,076	0	1,667	0
Fund Balance	0	219,769	0	96,515
TOTAL:	324,612	560,769	312,743	437,515
Budgeted Permanent Positions	2014	2015	2016	% Change
	1	1	1	0%

INTERNAL SERVICE FUND

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

The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2016 it is anticipated that the Internal Service Fund will receive \$29,788,289 from charges.

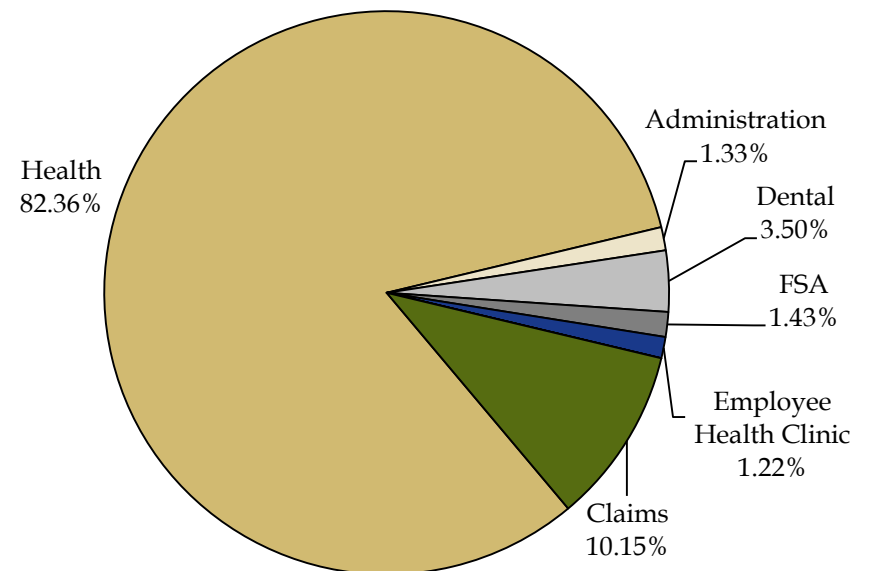
With mandated changes related to the Affordable Care Act impacting health insurance costs, the County continues to look for ways to manage expenses while continuing to offer employees valuable health and wellness programs and services. Increases in departmental charges were implemented for FY2016, and future liabilities reduced with changes in retiree eligibility.

Internal Service Fund	2013/14 Actual	2014/15 Amended Budget	2014/15 Estimated	2015/16 Adopted Budget
Expenditures:				
Personnel	481,314	477,542	582,193	681,858
Operating	24,696,089	27,961,165	25,807,792	29,106,431
TOTAL:	25,177,403	28,438,707	26,389,985	29,788,289
Revenues:				
Sales & Services	23,286,064	28,438,707	28,423,372	29,788,289
Investments	24,873	0	36,691	0
Transfers	900,000	0	2,500,000	0
TOTAL:	24,210,937	28,438,707	30,960,063	29,788,289

Budgeted Permanent Positions	2014	2015	2016*	% Change
	5	5	7	0%

*FY2016 increase due to position transfers from Human Resources and Budget and Management Services (Risk Manager).

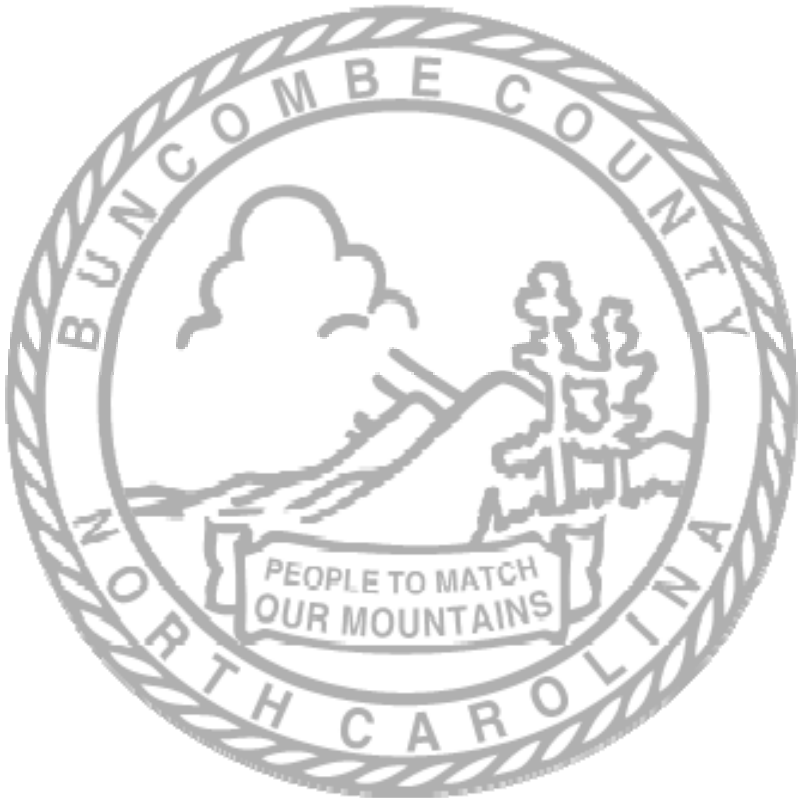
Expenditure Appropriations by Type
FY 2015 - 2016



FSA – Flexible Spending Accounts

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

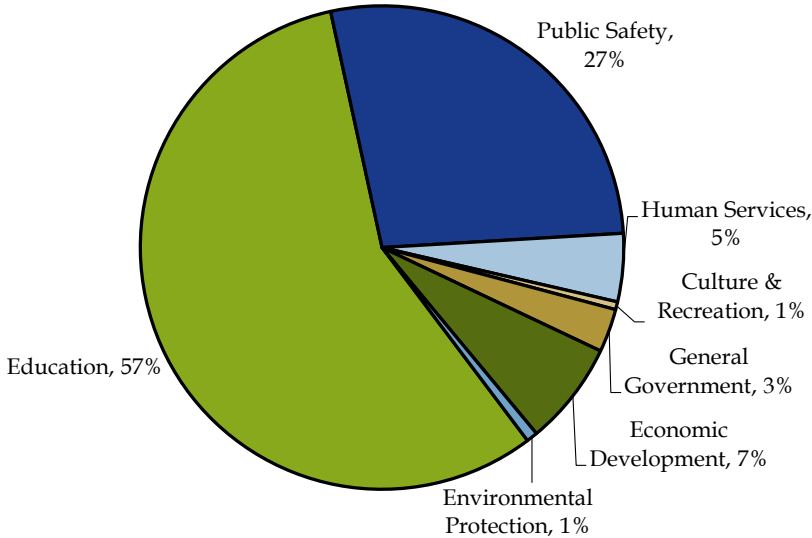
DEBT SERVICE



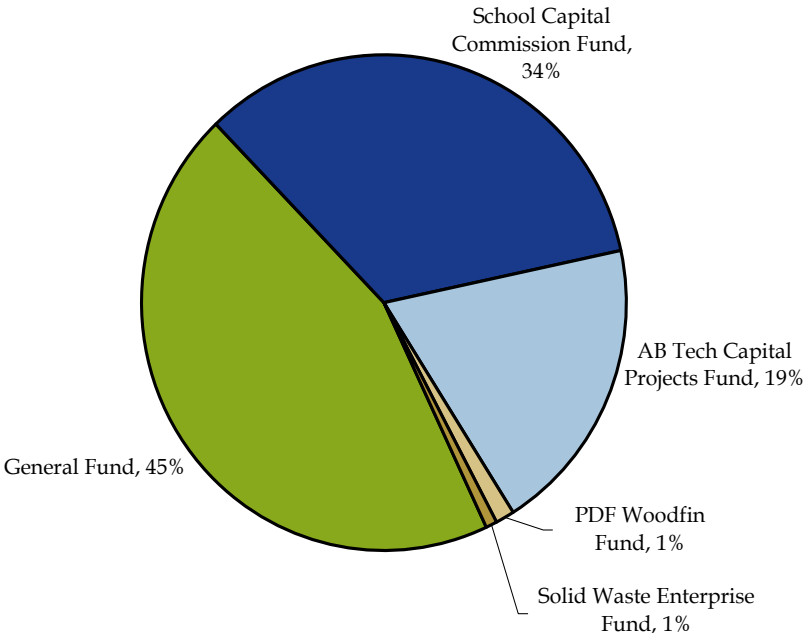
Debt Service Overview

Debt Service is an accounting function established in the General Fund, School Capital Commission Capital Projects Fund, AB Tech Capital Projects Fund, PDF Woodfin Fund, and Solid Waste Fund to record retirement of the County’s debt obligations. Costs associated with each type of debt (general obligation debt, lease purchase payments, and other long-term financing) include principal and interest payments as well as administrative cost associated with selling bonds. The following schedules detail FY2016 debt service requirements by fund and function, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP).

Principal & Interest By Function
FY2016



Principal & Interest By Fund
FY2016



Debt Service Schedule By Function FY2016

Purpose Debt Issuance	Debt Type	Original Issue	Principal		FY 2016 Debt Service Requirement		
			Outstanding 7/1/2015		Principal	Interest	Total
Education							
COPS 2006 (Unrefunded)	Installment	\$ 3,180,000	\$ 3,180,000	\$ 3,180,000	\$ 139,705	\$ 3,319,705	
COPS 2007 (Unrefunded)	Installment	62,446	62,446	31,223	1,517	32,740	
GO 2009B	General Obligation	5,685,000	3,719,000	474,000	17,760	491,760	
GO 2012	General Obligation	32,500,000	26,400,000	2,400,000	428,400	2,828,400	
LOBS 2010A	Installment	2,777,593	1,578,819	226,175	71,692	297,867	
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126	130,126	
LOBS 2010C	Installment	3,800,000	2,535,000	200,880	237,150	438,030	
LOBS 2012A	Installment	12,440,754	10,610,859	639,895	512,413	1,152,308	
LOBS 2014A	Installment	137,931,054	137,626,054	6,225,000	6,881,303	13,106,303	
LOBS 2015	Installment	60,485,344	60,485,344	1,552,762	1,900,606	3,453,368	
Total Education		\$ 260,819,020	\$ 248,154,351	\$ 14,929,935	\$ 10,320,672	\$ 25,250,607	
Public Safety							
COPS 2007 (Unrefunded)	Installment	1,030,000	1,030,000	505,000	47,746	552,746	
LOBS 2010A	Installment	21,542,802	12,245,202	1,754,200	556,035	2,310,235	
LOBS 2010B	Installment	13,441,974	13,441,974	-	893,872	893,872	
LOBS 2012A	Installment	59,108,880	54,659,580	4,364,300	2,649,391	7,013,692	
LOBS 2014A	Installment	2,210,000	2,095,000	115,000	104,750	219,750	
LOBS 2015	Installment	14,199,032	14,199,032	464,957	744,866	1,209,823	
Total Public Safety		\$ 111,532,688	\$ 97,670,788	\$ 7,203,457	\$ 4,996,660	\$ 12,200,117	
Human Services							
COPS 2007 (Unrefunded)	Installment	\$ 247,554	\$ 247,554	\$ 123,777	\$ 6,013	\$ 129,790	
COPS 2009A	Installment	2,442,953	1,364,733	98,204	57,991	156,195	
LOBS 2010A	Installment	7,179,605	4,080,979	584,625	185,311	769,936	
LOBS 2010B	Installment	5,021,197	5,021,197	-	333,902	333,902	
LOBS 2012A	Installment	1,535,000	620,000	310,000	30,850	340,850	
LOBS 2015	Installment	47,179,305	47,179,305	174,820	117,806	292,626	
Total Human Services		\$ 63,605,614	\$ 58,513,767	\$ 1,291,426	\$ 731,872	\$ 2,023,298	
Culture & Recreation							
COPS 2009A	Installment	\$ 2,948,676	\$ 1,647,251	\$ 118,534	\$ 69,996	\$ 188,530	
LOBS 2012A	Installment	295,366	264,561	30,805	12,795	43,600	
Total Culture & Recreation		\$ 3,244,042	\$ 1,911,811	\$ 149,339	\$ 82,791	\$ 232,130	
General Government							
COPS 2009A	Installment	\$ 2,604,664	\$ 1,455,071	\$ 104,705	\$ 61,830	\$ 166,534	
LOBS 2009D	Installment	3,340,000	950,000	475,000	41,800	516,800	
LOBS 2015	Installment	4,729,105	4,729,105	362,461	243,184	605,645	
Total General Government		\$ 10,673,769	\$ 7,134,176	\$ 942,166	\$ 346,813	\$ 1,288,979	
Economic Development							
COPS 2006 (Unrefunded)	Installment	\$ 45,000	\$ 45,000	\$ 45,000	\$ 1,545	\$ 46,545	
COPS 2009A	Installment	4,068,707	2,272,945	163,558	96,583	260,141	
LOBS 2014A	Installment	11,448,946	11,413,946	35,000	531,897	566,897	
LOBS 2014B	Installment	28,725,000	27,620,000	1,110,000	1,051,875	2,161,875	
CTS 2014	Revolving Loan	214,850	214,850	42,970	-	42,970	
LOBS 2015	Installment	42,214	42,214	-	1,959	1,959	
Total Economic Development		\$ 44,544,717	\$ 41,608,956	\$ 1,396,528	\$ 1,683,859	\$ 3,080,387	
Environmental Protection							
ARRA 2012	Installment	\$ 1,500,000	\$ 1,200,000	\$ 75,000	\$ -	\$ 75,000	
LOBS 2012A	Installment	1,985,000	1,490,000	185,000	71,550	256,550	
Total Environmental Protection		\$ 3,485,000	\$ 2,690,000	\$ 260,000	\$ 71,550	\$ 331,550	
TOTAL DEBT SERVICE		\$ 497,904,850	\$ 457,683,850	\$ 26,172,850	\$ 18,234,217	\$ 44,407,068	

Debt Service Schedule By Fund FY2016

Fund Debt Issuance	Debt Type	Original Issue	Principal		FY 2016 Debt Service Requirement		
			Outstanding 7/1/2015		Principal	Interest	Total
General Fund							
COPS 2006 (Unrefunded)	Installment	\$ 745,000	\$ 745,000	\$ 745,000	\$ 25,573	\$ 770,573	
COPS 2007 (Unrefunded)	Installment	1,277,554	1,277,554	628,777	53,758	682,535	
COPS 2009A	Installment	12,065,000	6,740,000	485,000	286,400	771,400	
LOBS 2009D	Installment	3,340,000	950,000	475,000	41,800	516,800	
LOBS 2010A	Installment	28,722,407	16,326,181	2,338,825	741,346	3,080,170	
LOBS 2010B	Installment	18,463,171	18,463,171	-	1,227,774	1,227,774	
GO 2012	General Obligation	1,067,073	866,791	78,799	14,066	92,865	
LOBS 2012A	Installment	61,130,000	55,715,000	4,725,000	2,701,300	7,426,300	
LOBS 2014A	Installment	4,987,641	4,872,641	115,000	243,632	358,632	
LOBS 2014B	Installment	28,725,000	27,620,000	1,110,000	1,051,875	2,161,875	
CTS 2014	Revolving Loan	214,850	214,850	42,970	-	42,970	
LOBS 2015	Installment	72,518,494	72,518,494	1,307,461	1,434,848	2,742,309	
Total General Fund		\$ 233,256,190	\$ 206,309,682	\$ 12,051,832	\$ 7,822,371	\$ 19,874,203	
School Capital Commission Fund							
COPS 2006 (Unrefunded)	Installment	\$ 2,480,000	\$ 2,480,000	\$ 2,480,000	\$ 115,677	\$ 2,595,677	
GO 2009B	General Obligation	5,685,000	3,719,000	474,000	17,760	491,760	
GO 2012	General Obligation	31,432,928	25,533,209	2,321,201	414,334	2,735,535	
LOBS 2010C	Installment	3,800,000	2,535,000	200,880	237,150	438,030	
LOBS 2014A	Installment	69,617,359	69,617,359	3,060,000	3,480,868	6,540,868	
LOBS 2015	Installment	47,897,038	47,897,038	947,539	1,264,954	2,212,493	
Total School Capital Commission Fund		\$ 160,912,325	\$ 151,781,606	\$ 9,483,620	\$ 5,530,743	\$ 15,014,363	
AB Tech Capital Projects Fund							
COPS 2007 (Unrefunded)	Installment	\$ 62,446	\$ 62,446	\$ 31,223	\$ 1,517	\$ 32,740	
LOBS 2010A	Installment	2,777,593	1,578,819	226,175	71,692	297,867	
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126	130,126	
LOBS 2012A	Installment	12,250,000	10,440,000	620,000	504,150	1,124,150	
LOBS 2014A	Installment	65,700,000	65,395,000	3,165,000	3,269,750	6,434,750	
LOBS 2015	Installment	6,219,468	6,219,468	300,000	308,618	608,618	
Total AB Tech Capital Projects Fund		\$ 88,966,336	\$ 85,652,562	\$ 4,342,398	\$ 4,285,853	\$ 8,628,251	
PDF Woodfin Fund							
LOBS 2014A	Installment	\$ 11,285,000	\$ 11,250,000	\$ 35,000	\$ 523,700	\$ 558,700	
Total PDF Woodfin Fund		\$ 11,285,000	\$ 11,250,000	\$ 35,000	\$ 523,700	\$ 558,700	
Solid Waste Enterprise Fund							
ARRA 2012	Installment	\$ 1,500,000	\$ 1,200,000	\$ 75,000	\$ -	\$ 75,000	
LOBS 2012A	Installment	1,985,000	1,490,000	185,000	71,550	256,550	
Total Solid Waste Enterprise Fund		\$ 3,485,000	\$ 2,690,000	\$ 260,000	\$ 71,550	\$ 331,550	
TOTAL DEBT SERVICE		\$ 497,904,850	\$ 457,683,850	\$ 26,172,850	\$ 18,234,217	\$ 44,407,068	

**Debt Service Schedule
General Fund By Function FY2016**

Purpose		Original Issue	Principal Outstanding 7/1/2015	FY 2016 Debt Service Requirement		
				Principal	Interest	Total
Debt Issuance						
Education						
COPS 2006 (Unrefunded)	Installment	\$ 700,000	\$ 700,000	\$ 700,000	\$ 24,028	\$ 724,028
GO 2012	General Obligation	1,067,073	866,791	78,799	14,066	92,865
LOBS 2012A	Installment	190,754	170,859	19,895	8,263	28,158
LOBS 2014A	Installment	2,613,694	2,613,694	-	130,685	130,685
LOBS 2015	Installment	6,368,838	6,368,838	305,223	327,034	632,257
Total Education		\$ 10,940,359	\$ 10,720,183	\$ 1,103,917	\$ 504,076	\$ 1,607,992
Public Safety						
COPS 2007 (Unrefunded)	Installment	\$ 1,030,000	\$ 1,030,000	\$ 505,000	\$ 47,746	\$ 552,746
LOBS 2010A	Installment	21,542,802	12,245,202	1,754,200	556,035	2,310,235
LOBS 2010B	Installment	13,441,974	13,441,974	-	893,872	893,872
LOBS 2012A	Installment	59,108,880	54,659,580	4,364,300	2,649,391	7,013,692
LOBS 2014A	Installment	2,210,000	2,095,000	115,000	104,750	219,750
LOBS 2015	Installment	14,199,032	14,199,032	464,957	744,866	1,209,823
Total Public Safety		\$ 111,532,688	\$ 97,670,788	\$ 7,203,457	\$ 4,996,660	\$ 12,200,117
Human Services						
COPS 2007 (Unrefunded)	Installment	\$ 247,554	\$ 247,554	\$ 123,777	\$ 6,013	\$ 129,790
COPS 2009A	Installment	2,442,953	1,364,733	98,204	57,991	156,195
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Total Human Services		\$ 63,605,614	\$ 58,513,767	\$ 1,291,426	\$ 731,872	\$ 2,023,298
Culture & Recreation						
COPS 2009A	Installment	\$ 2,948,676	\$ 1,647,251	\$ 118,534	\$ 69,996	\$ 188,530
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Total Culture & Recreation		\$ 3,244,042	\$ 1,911,811	\$ 149,339	\$ 82,791	\$ 232,130
General Government						
COPS 2009A	Installment	\$ 2,604,664	\$ 1,455,071	\$ 104,705	\$ 61,830	\$ 166,534
LOBS 2009D	Installment	3,340,000	950,000	475,000	41,800	516,800
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Total General Government		\$ 10,673,769	\$ 7,134,176	\$ 942,166	\$ 346,813	\$ 1,288,979
Economic Development						
COPS 2006 (Unrefunded)	Installment	\$ 45,000	\$ 45,000	\$ 45,000	\$ 1,545	\$ 46,545
COPS 2009A	Installment	4,068,707	2,272,945	163,558	96,583	260,141
CTS 2014	Revolving Loan	214,850	214,850	42,970	-	42,970
LOBS 2014A	Installment	163,946	163,946	-	8,197	8,197
LOBS 2014B	Installment	28,725,000	27,620,000	1,110,000	1,051,875	2,161,875
LOBS 2015	Installment	42,214	42,214	-	1,959	1,959
Total Economic Development		\$ 33,259,717	\$ 30,358,956	\$ 1,361,528	\$ 1,160,159	\$ 2,521,687
TOTAL GENERAL FUND DEBT SERVICE		\$ 233,256,190	\$ 206,309,682	\$ 12,051,832	\$ 7,822,371	\$ 19,874,203

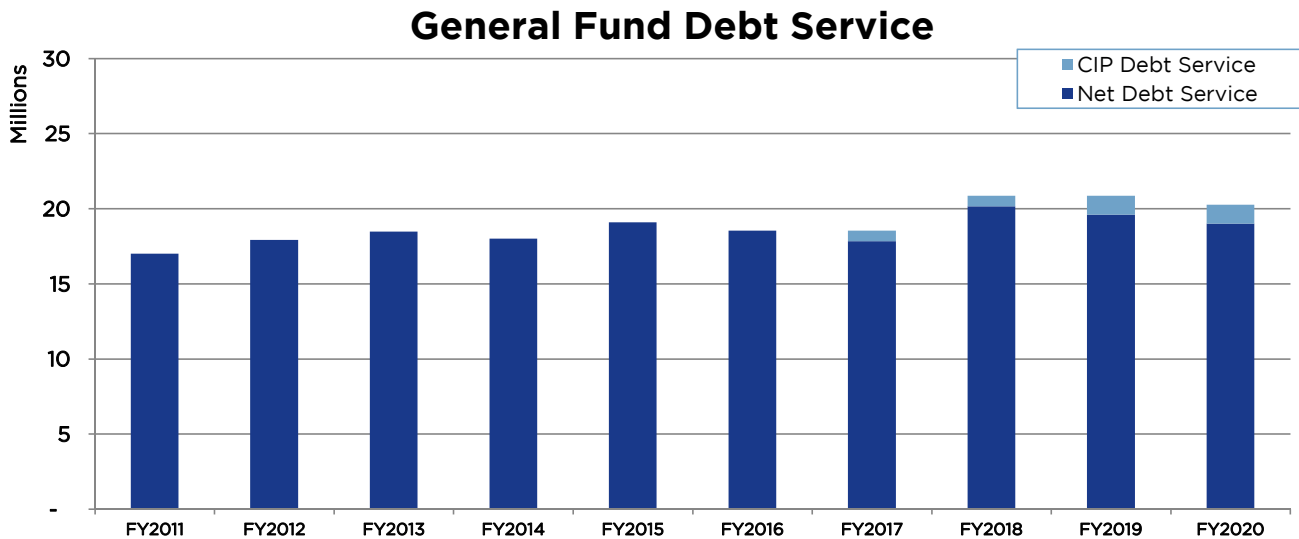
Buncombe County General Fund Debt Service Projections FY 2016 - 2020

	FY2016	FY2017	FY2018	FY2019	FY 2020
Current Debt Service:					
Principal	12,151,830	12,044,987	13,303,914	13,339,622	13,338,509
Interest	7,822,371	7,231,990	8,962,675	8,384,685	7,785,537
Charges	50,000	50,000	50,000	50,000	50,000
Total Current Debt Service	20,024,201	19,326,977	22,316,589	21,774,307	21,174,046
Capital Improvement Projects (CIP):					
<i>FY 2017:</i>					
Detention Center A Cooling Tower		84,274	84,274	84,274	84,274
ERP System Replacement		611,565	611,565	611,565	611,565
<i>FY 2019:</i>					
East Asheville Library Branch Renovation				219,336	219,336
Enka Library Branch Expansion				219,336	219,336
Document Mgmt System Replacement				122,313	122,313
Total Debt Service with CIP	20,024,201	20,022,816	23,012,428	23,031,131	22,430,870
Debt Service Adjustments:					
BAB Subsidy Payments	(398,351)	(398,351)	(398,351)	(398,351)	(398,351)
GE Rental Income	(1,094,250)	(1,094,250)	(1,094,250)	(1,116,135)	(1,116,135)
HS Drawdown for Campus Expansion			(662,927)	(662,927)	(662,927)
Total Debt Service Adjustments	(1,492,601)	(1,492,601)	(2,155,528)	(2,177,413)	(2,177,413)
Adjusted Debt Service (Net Debt) with CIP	18,531,600	18,530,215	20,856,900	20,853,718	20,253,457

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

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

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



DEBT POLICY

The Buncombe County debt policy establishes parameters for issuing and managing debt to meet capital needs for essential county services to citizens. The updated policy was adopted by the Board of Commissioners on August 7th, 2012 and can be viewed in its entirety in Appendix C.

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

- * Net direct debt per capita is not to exceed \$1,200.
- * 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 8% of total General Fund expenditures.
- * The County shall maintain a payout ratio of at least 65% of all outstanding principal in ten years.

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 Aa1 rating with a positive outlook from Moody's and an AAA rating from Standard & Poor's. The following chart illustrates where the County's ratings (underlined below) fall within the rating scale of the particular agency:

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

Aaa	Best Quality
<u>Aa1</u> , Aa2, Aa3	High quality by all standards

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

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

**Buncombe County, North Carolina
Legal Debt Margin
June 30, 2017 (Unaudited)**

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 26,925,497,682</u>
Debt limit- Eight Percent (8%) of assessed value	<u>2,154,039,815</u>
Gross debt:	
Total bonded debt	30,119,000
Installment Purchase Agreements	<u>424,874,850</u>
Total amount of debt applicable to debt limit	<u>454,993,850</u>
Legal debt margin	<u>\$ 1,699,045,965</u>
Percentage of total debt outstanding to legal debt limit	8.28%

Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 26,925,497,682</u>
Debt limit- Three Percent (3%) of assessed value	<u>807,764,930</u>
Gross debt:	
Total bonded debt	<u>30,119,000</u>
Total amount of debt applicable to debt limit	<u>30,119,000</u>
Legal debt margin	<u>\$ 777,645,930</u>
Percentage of bonded debt outstanding to policy debt limit	3.73%

CAPITAL IMPROVEMENT PROGRAM

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

The County defines a capital expenditure as any item costing over \$10,000. The FY2016 adopted budget does not contain any appropriation for capital expenditures in the General Fund. Generally, throughout the fiscal year as capital needs arise, departments transfer budget (by line item transfer) from their operating accounts to capital accounts to pay for capital expenditures.

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



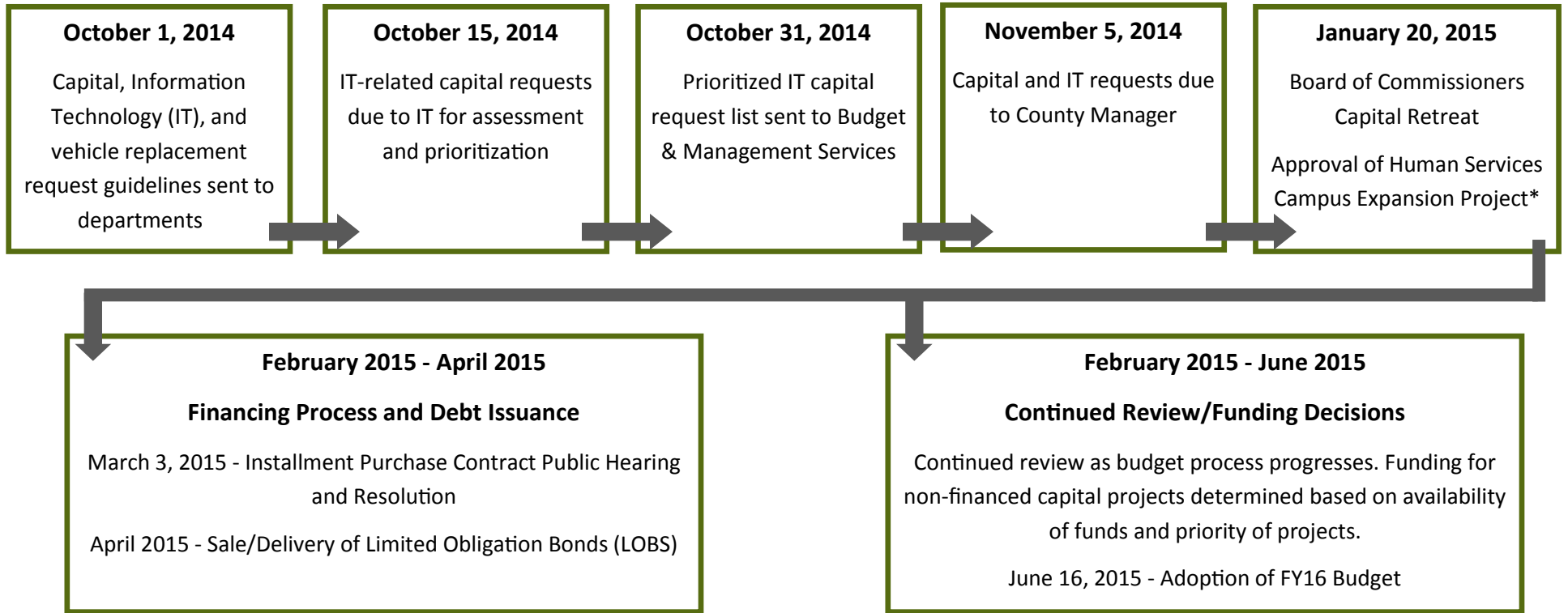
Buncombe County Capital Plan

FY2016 - FY2020

The Buncombe County Board of Commissioners held a capital retreat in January 2015 to discuss major capital projects and requests. At this meeting several presentations were made concerning the capital projects, which are detailed below.

Requested Funding Year	Requested By	Description	Total Est. Cost	Other Funding	Source	Estimated County Dollars Needed	Pay-As-You Go	Annual Debt Service
FY 2016	Planning	Human Services Campus Expansion	\$ 48,525,500	\$ 14,753,176	NCDHHS & Parking Lease Savings	\$ 33,772,324		\$ 3,547,796
FY 2016	Library, Rec & Culture	Begin implementation of Greenway Master Plan	\$ 500,000			\$ 500,000	\$ 500,000	
FY 2016	Library, Rec & Culture	Lake Julian Master Plan - Playground Replacement	\$ 250,000	\$ 125,000	PARTF Grant	\$ 125,000	\$ 125,000	
FY 2016	Election Services	Voting system replacement (mandated - House Bill 589)	\$ 989,875	\$ 131,600	Trade allowance	\$ 858,275		\$ 191,098
FY 2016	Major Maintenance	Tax revaluation software (\$267K), Detention repair of epoxy and tile flooring (\$875K), Renovate 2,800 square feet at Leicester Crossing to accommodate move of Sheriff's evidence room (\$310K), Partial roof replacement at Allport Building (\$260K)	\$ 1,712,000			\$ 1,712,000		\$ 381,182
FY 2016	Departmental Requests - Major Capital Outlay	Detention CineMassive video wall display and processor upgrade/relocation of control room (\$157,500), Detention ground water mediation/freeze slab replacement (\$130K), Elevator modernization - 35 Woodfin St (\$150K), Window seal inspection/replacement at 200 College St (\$200K), Tax StreetView software (\$160K), EMS replacement and upgrade of 3 ECG/defibrillator monitors (\$101,446)	\$ 898,946			\$ 898,946		\$ 200,153
FY 2016	General Services	Sheriff Vehicle Replacements	\$ 729,878			\$ 729,878	\$ 729,878	
FY 2016	Solid Waste	Expand vertical slopes from 4:1 to 3:1 to add 5-10 years of additional life to current cells with no footprint growth.	\$ 300,000	\$ 300,000	Enterprise Fund	\$ -		
TOTAL FY2016			\$ 53,906,199	\$ 15,309,776		\$ 38,596,423	\$ 1,354,878	\$ 4,320,229
FY 2017	Library, Rec & Culture	Build new park in Candler on Orchard St. property	\$ 250,000			\$ 250,000	\$ 250,000	
FY 2017	General Services	Detention Center A: cooling tower replacement and exterior cleaning	\$ 689,000			\$ 689,000		\$ 84,274
FY 2017	Information Technology	ERP System replacement	\$ 5,000,000			\$ 5,000,000		\$ 611,565
FY 2019	Library, Rec & Culture	Renovate East Asheville branch library	\$ 3,000,000			\$ 3,000,000		\$ 219,336
FY 2019	Library, Rec & Culture	Expand current Enka library into space currently occupied by Post Office. Would increase from 4,800 to 9,000 square feet	\$ 3,000,000			\$ 3,000,000		\$ 219,336
FY 2019	Information Technology	Document Management System replacement	\$ 1,000,000			\$ 1,000,000		\$ 222,653
TOTAL FY2016-FY2020			\$ 66,845,199	\$ 15,309,776		\$ 51,535,423	\$ 1,604,878	\$ 5,677,393

FY2016 CIP - Process



*Typically the Capital Improvement Plan is approved when the fiscal year budget is adopted. Due to the nature and urgency of the Human Services Campus Expansion project, the project was approved at the January 20th Capital Retreat. The debt financing process was initiated following the approval of the project.

FY2016 CIP - Funding

The funding matrix provides insight on funding of capital requests. To save costs and issue debt as efficiently as possible, projects are packaged together so that Buncombe County is only accessing the debt market once every 12-18 months if necessary. Projects not financed were considered in the FY16 budget process and were funded through budgetary appropriations if funds were available and approved.

Buncombe County Capital Plan—FY2016 Funding Matrix

Requested By	Description	Total Est. Cost	Funding Source					TOTAL
			LOBS 2015 Debt Issuance	FY15 Appropriation	FY16 Appropriation	Other Funding (Non-County)	Funding Not Approved/Available	
Planning	Human Services Campus Expansion	\$ 48,525,500	\$ 48,525,500					\$ 48,525,500
Library, Rec & Culture	Begin implementation of Greenway Master Plan	500,000			300,000		200,000	500,000
Library, Rec & Culture	Lake Julian Master Plan - Playground Replacement	250,000			125,000	125,000		250,000
Election Services	Voting system replacement (mandated - House Bill 589)	989,875	858,275			131,600		989,875
Major Maintenance	Tax revaluation software (\$267K), Detention repair of epoxy and tile flooring (\$875K), Renovate 2,800 square feet at Leicester Crossing to accommodate move of Sheriff's evidence room (\$310K), Partial roof replacement at Allport Building (\$260K)	1,712,000	1,712,000					1,712,000
Departmental Requests - Major Capital Outlay	Detention CineMassive video wall display and processor upgrade/relocation of control room (\$157,500), Detention ground water mediation/freeze slab replacement (\$130K), Elevator modernization - 35 Woodfin St (\$150K), Window seal inspection/replacement at 200 College St (\$200K), Tax StreetView software (\$160K), EMS replacement and upgrade of 3 ECG/defibrillator monitors (\$101,446)	898,946		738,946			160,000	898,946
General Services	Sheriff Vehicle Replacements	729,878			400,000		329,878	729,878
Solid Waste	Expand vertical slopes from 4:1 to 3:1 to add 5-10 years of additional life to current cells with no footprint growth.	300,000				300,000		300,000
		\$ 53,906,199	\$ 51,095,775	\$ 738,946	\$ 825,000	\$ 556,600	\$ 689,878	\$ 53,906,199

FY2016 CIP - Human Services Campus Expansion

During the January 2015 capital the Buncombe County Board of Commissioners approved the Human Services Campus Expansion project. This project was originally included in the FY2015 Capital Improvement Plan, but was delayed so additional information could be gathered and location options could be evaluated.

Use of Existing Space – Optimizing Reimbursements of Investments

The approved project utilizes the existing Health & Human Services building located at 40 Coxe Avenue in downtown Asheville. The 74,000 square foot building at 40 Coxe underwent substantial renovations totaling \$9 million in 2010 to consolidate Human Services' intake programs. The space provides a one-stop shop for citizens accessing health and economic services, but space is crowded and currently does not support client privacy. This becomes increasingly problematic as caseload for mandated services continues to grow requiring increased staffing. In addition, the space does not comply with state mandated space requirements (10A NCAC 67A.0103) for office and parking. Noncompliance with these mandates directly affects state and federal reimbursements for the programs Buncombe County administers.

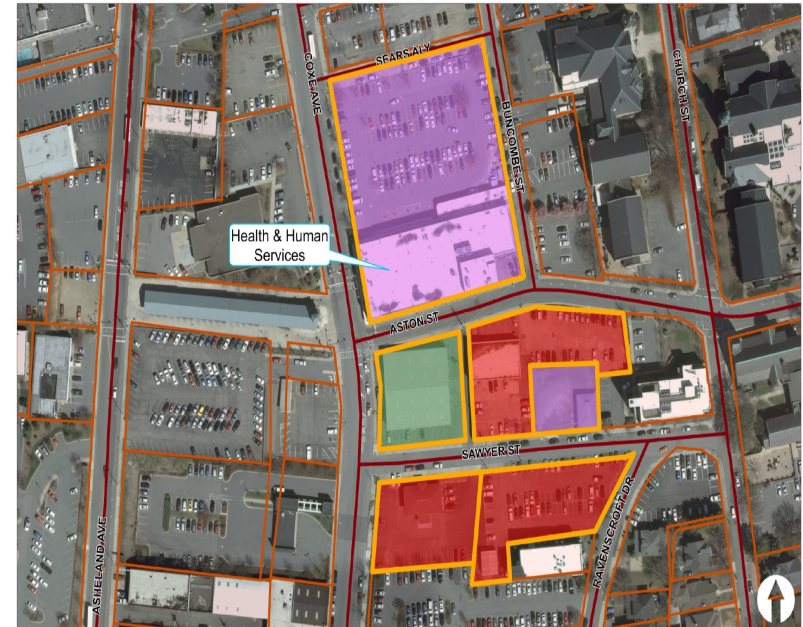
If the Human Services Campus were to be located elsewhere, the County would need to recreate the current 74,000 square feet at a new location in addition to new space needed. The County would also lose federal reimbursement dollars related to the renovation of 40 Coxe in 2010.

Project Details

The project estimated at \$48,525,000 includes a 7 story 69,000 square foot addition to existing structure at 40 Coxe, a 650 space parking deck, and acquisition of adjacent properties currently leased by the County. The County will draw down approximately \$14 million in federal reimbursement for this project over a thirty year period. This reimbursement will help offset debt service costs for the project. The project is expected to be completed within two years. The County has the capacity to add this project to the debt service schedule following the first two years of interest capitalization without an increase in the tax rate. The federal reimbursement dollars will begin in the year after the building is occupied.

Impact of Project

- ⇒ Sets the County up for growth in services/staffing
- ⇒ Allows HHS to provide more efficient and integrated services
- ⇒ Optimizes reimbursements of investments
- ⇒ Ensures long term parking availability for County staff and clients



Human Services & Campus Possibilities

- County owned properties
- Potential Purchase
- Leased Parking



FY2016 CIP - Major Maintenance/Capital Outlay

During the FY2016 CIP process departments also submitted requests for non-routine maintenance items that fell below the \$250,000 CIP threshold. Historically maintenance type items have not been included in the CIP process, but management felt it important to bring attention to these items and provide a structured process for departments to request non-routine maintenance needs. Departments were asked to complete a maintenance needs inventory identifying anticipated needs (roofing, grounds, furniture, fixtures, signage, etc.) and the priority of the each need. Buncombe County's General Services department then analyzed these inventories and provided additional estimates, revised time frames, and cost estimates as appropriate. Identified needs for FY2016 included elevator modernization at 35 Woodfin Street (\$150,000); window seal inspection and replacement at 200 College Street (\$200,000); and ground water mediation/freezer slab replacement at the Detention Center.

Buncombe County's General Services department also coordinates and manages major capital outlay/maintenance needs in excess of \$250,000 that pertain to County-owned buildings.

Project	Description	Amount
Detention Center Flooring	Original floors were painted in mid-1990s and are showing significant signs of wear. An epoxy finish will be applied to the affected 140,000 square feet of the Detention Center.	\$ 875,000
Sheriff Evidence Room	Relocation of evidence room requiring renovation of 2,800 square feet at new location. This move locates the evidence room with the Patrol Division and includes modernization of evidence processing and storage.	\$ 310,000
Allport Building	Partial roof replacement over the section housing Permits & Inspections.	\$ 260,000



Sheriff Evidence Room
New Location - Leicester Highway

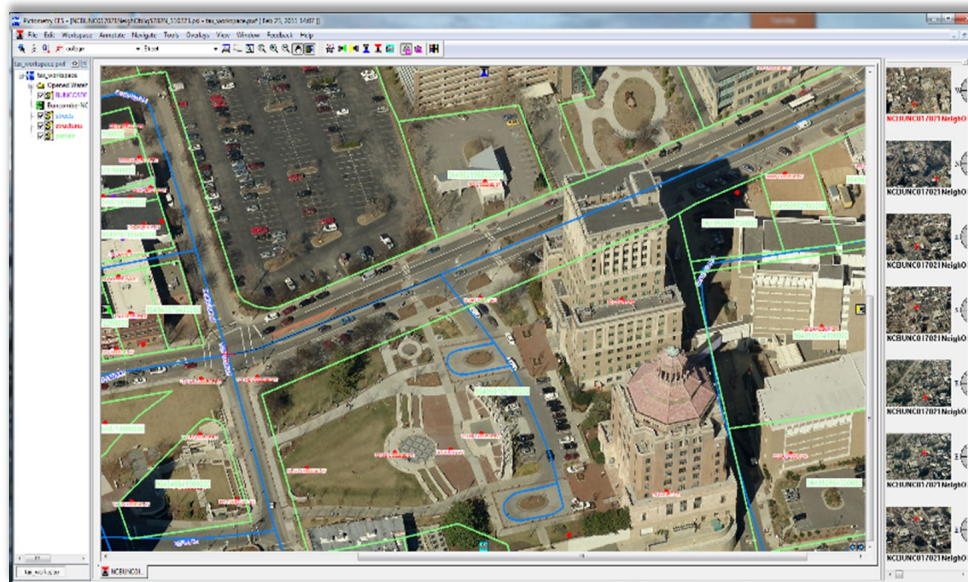


Allport Building

FY2016 CIP - Information Technology Projects

Information Technology (IT) requests are also part of the CIP process. Once received by Budget & Management Services the requests are sent to IT for assessment and prioritization. Two IT projects have been included in the FY2016 CIP:

Project	Description	Amount
Tax Revaluation Software	Pictometry imagery and software will be used as part of the County's next revaluation process (beginning January 2016). The software compares previous images to new images to capture new construction and additions.	\$ 267,000
Detention Center CineMassive Video Wall Display	This request includes the upgrade of existing security operations for the Buncombe County Detention Facility. Six video wall displays and video wall processor will be upgraded. This project also includes the relocation of the control room. In addition to the project cost of \$157,500, IT is estimating \$10,000 in annual maintenance costs for this system.	\$ 157,500



Tax Software

FY2016 CIP - Voting System Replacement

The State Board of Elections designated 2015-2016 as the year to update voting systems in preparation for the presidential election year. The current system used by Buncombe County's Board of Elections is an optical scan paper ballot system. The system is 10 years old and has reached the end of its recommended life cycle. The age of the machine has resulted in more frequent and costly maintenance. Maintenance of these machines during voting periods also results in negative voter perception. The new voting system will use the same type of scanner but will be an updated model. The upgraded voting system will result in higher first time scan rates, enhanced voter communication as it includes visual and auditory voter friendly features, and faster counts (absentee counts, recounts, early voting by precinct counts) that will require one-third less labor.

Implementation of a new voting system in FY2016 gives Board of Elections dedicated time for implementation and education for election workers and voters. A trade allowance is also available for the current system, helping offset the cost of the new system.



FY2016 CIP - Recreation Projects

Buncombe County has appropriated \$125,000 in FY2016 towards the replacement of the Lake Julian Playground. The existing play structure is showing the signs of wear from the past 19 years of use. The current space does not have defined play areas for different age groups and no appropriate space for infants and their parents. The mulch surfacing contained within raised borders makes access to the climber difficult for young children and children with special health care needs.

A design for a new, accessible playground in an expanded play space has been completed. A grant application to the Parks and Recreation Trust Fund (PARTF) to help fund the replacement and improvement of Lake Julian's playground is planned for Spring of 2016. Total estimated cost of the new playground is \$250,000. There is a 50% PARTF grant match requirement (\$125,000).

Greenways funding of \$300,000 was also approved for FY2016. This funding will be used to support the expansion of greenway planning, development, and implementation.



Lake Julian Playground



SUPPLEMENTAL INFORMATION



COMMUNITY PROFILE

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

Area Statistics	
Population	251,271
Area in Square Miles	656
Average Elevation	2,117 feet
Municipalities (6)	City of Asheville Town of Biltmore Forest Town of Black Mountain Town of Weaverville Town of Woodfin Town of Montreat

Climate	
Annual Average Temperature	55.4 F
January Average Temperature	37.1 F
July Average Temperature	73.4 F
Annual Precipitation	46 inches
Annual Snowfall	10 inches



Population Characteristics	
% Population Non-White	13.00%
Age Composition of Population:	
0-4 years	5.50%
5-14 years	11.20%
15-19 years	5.80%
20-24 years	6.20%
25-34 years	13.50%
35-44 years	13.20%
45-54 years	14.20%
55-64 years	14.20%
65-74 years	8.70%
75-84 years	5.10%
85+ years	2.40%
Median Age	41

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

Principal Property Taxpayers (December 31, 2013)	
Taxpayer (Ranked from 1-10)	% of Total Taxable Assessed Value
Progress Energy Carolinas	1.17%
Ingles Markets Inc.	0.92%
Town Square West LLC	0.39%
GPI Resort Holdings LLC (Grove Park)	0.38%
Biltmore Company	0.36%
Asheville Mall CMBS LLC	0.28%
Borgwarner Turbo Systems	0.23%
Southeastern Container	0.23%
Bellsouth Telephone Co.	0.23%
Public Service Co. of NC Inc.	0.22%

Employment in the Asheville Metro Area	
Major Industry	Employment
Health Services & Private Education	32,800
Government (Federal, State, Local)	26,600
Leisure & Hospitality	24,700
Retail	23,500
Manufacturing	18,700
Professional & Business Services	17,500
Construction	6,800

Income Levels	
Median Household Income	\$43,422
Average Household Income	\$61,553

Unemployment/Labor Force (as of July 2011)	
Unemployment Rate	4.7%
Labor Force	131,318
Total Unemployed	6,195



Culture & Recreation	
<i>Library Facilities:</i>	
Book Circulation	1,600,507
Library Materials	527,679
Branches	12
<i>Parks:</i>	
River, Neighborhood & Community Parks	50+
Swimming Pools	9

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

Crime/Law Enforcement Statistics	
Violent Crimes/100,000 residents (2013)	247.4
Property Crimes/100,000 residents (2013)	3,180.7
# of Dispatched Calls for Service	67,415
Number of Inmates Processed	14,447

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

Rankings:

- SHEKNOWS** 2014 One of 10 Amazing places if you love the great outdoors
- GOVIL LIVABILITY** 2013 One of the Top 100 Best Places to Live
- greener ideal** 2013 One of 5 Healthiest & Greenest Cities in America
- TopRetirements.com** 2013 #1 Retirement Community in "100 Best Places to Retire for 2013"
- Forbes** 2012 #17 of "25 Best Places for Business and Careers"
- Outside** 2012 One of America's best river towns
- AARP Real Possibilities** 2012 One of "10 Great Sunny Places to Retire"
- tripadvisor** 2012 One 15 Destinations on the Rise
2011 Top 10 Food & Wine Destination in the US
- GOOD MORNING AMERICA** 2011 One of the "Most Beautiful Places in America"



APPENDIX A

FY2016 BUDGET ORDINANCE



**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2015 – 2016**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 16th day of June, 2015:

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, 2015 and ending June 30, 2016:

APPROPRIATION

General Government	\$27,479,143
Public Safety	61,703,475
Human Services	94,367,577
Economic & Physical Development	9,051,128
Culture & Recreation	8,120,791
Education	80,480,659
Debt Service	20,024,201
Transfers to Other Funds	7,129,758
Total Appropriation	<u>\$308,356,732</u>

REVENUE

Ad Valorem Taxes	\$175,598,725
Sales Tax	37,349,984
Other Taxes and Licenses	5,362,520
Intergovernmental	50,388,680
Permits and Fees	3,293,008
Sales and Services	14,182,808
Other	1,398,115
Transfers from Other Funds	11,139,679
Appropriated Fund Balance	9,643,213
Total Appropriation	<u>\$308,356,732</u>

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Transfers to Other Funds	<u>\$11,970,004</u>	
Other Taxes & Licenses		<u>\$11,970,004</u>

FUND	APPROPRIATION	REVENUE
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$2,102,500</u>	
Intergovernmental		\$875,308
Other		10,000
Appropriated Fund Balance		<u>1,217,192</u>
		<u><u>\$2,102,500</u></u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$216,230</u>	
Permits & Fees		\$151,695
Other		3,305
Appropriated Fund Balance		<u>61,230</u>
		<u><u>\$216,230</u></u>
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	<u>\$24,217,091</u>	
Ad Valorem		\$19,079,610
Sales Tax		<u>5,137,481</u>
		<u><u>\$24,217,091</u></u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$4,380,250</u>	
Intergovernmental		\$2,696,802
Other		57,000
Transfers from Other Funds		<u>1,626,448</u>
		<u><u>\$4,380,250</u></u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$6,547,287</u>	
Other Taxes & Licenses		\$257,487
Intergovernmental		10,000
Sales & Services		6,239,800
Other		<u>40,000</u>
		<u><u>\$6,547,287</u></u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$437,515</u>	
Sales & Services		\$341,000
Appropriated Fund Balance		<u>96,515</u>
		<u><u>\$437,515</u></u>

FUND	APPROPRIATION	REVENUE
<i>BCAT Federal Forfeitures:</i>		
Enterprises – Public Safety	<u>\$226,055</u>	
Appropriated Fund Balance		<u>\$226,055</u>
<i>Sheriff Federal Forfeitures:</i>		
Enterprises – Public Safety	<u>\$39,073</u>	
Appropriated Fund Balance		<u>\$39,073</u>
<i>BCAT State Forfeitures:</i>		
Enterprises – Public Safety	<u>\$196,100</u>	
Appropriated Fund Balance		<u>\$196,100</u>
<i>Sheriff State Forfeitures:</i>		
Enterprises – Public Safety	<u>\$25,175</u>	
Other		<u>\$25,175</u>
<i>Insurance Internal Service Fund:</i>		
Enterprises – Insurance	<u>\$29,788,289</u>	
Sales & Services		<u>\$29,788,289</u>

Section 3: ***Tax Levy***

A tax rate of 60.4 cents per \$100 of assessed valuation is hereby levied for fiscal year 2015-2016, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$29.59 billion, and an estimated collection rate of 98.25 percent.

The tax rate of 15.0 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2015-2016 for the Asheville Local Tax School District.

The following tax rates are levied, for fiscal year 2015-2016, for Fire Districts per \$100 of assessed, taxable valuation which include the services contracted in a Rural Fire District known as West Buncombe Fire District pursuant to Article 3A of NCGS Chapter 69, and in an Ambulance and/or Rescue Service District known as the West Buncombe Ambulance and Rescue Service District pursuant to Article 16 of NCGS 153A:

CODE	DISTRICT	TAX RATE (in cents)
DAS	Asheville Suburban	8.5
FBA	Barnardsville	15.0
DBA	Barnardsville N. E.	15.0
FBE	Beaverdam	13.0
DBE	Beaverdam N. C.	13.0

CODE	DISTRICT	TAX RATE (in cents)
FBR	Broad River	14.0
FEB	East Buncombe	9.9
FEC	Enka-Candler	9.0
FFA	Fairview	10.5
FFL	Fletcher	9.1
FFB	French Broad	14.0
FGC	Garren Creek	15.0
DHA	Haw Creek-Asheville	9.7
DHC	Haw Creek-Reems Creek	13.0
DHI	Haw Creek-Riceville	9.0
FJU	Jupiter	12.0
FLE	Leicester	14.0
DLE	Leicester N. W.	14.0
FNB	N. Buncombe	11.2
DNN	N. Buncombe N. E.	11.2
FRC	Reems Creek	13.0
DRC	Reems Creek N. C.	13.0
DNR	Reems Creek N. E.	13.0
FRE	Reynolds	11.3
FRI	Riceville	11.0
FSK	Skyland	9.1
DSK	Skyland S. B.	9.1
FSW	Swannanoa	12.9
FUH	Upper Hominy	12.5
DUH	Upper Hominy S. D.	12.5
FWO	Woodfin	10.0
DWO	Woodfin N. C.	10.0
FWB	W. Buncombe	12.0
DWB	W. Buncombe N. W.	12.0
DNB	N. Buncombe N. C.	11.2

Section 4: Compensation for the Chairman, Vice-Chairman, and Commissioners will be \$35,584 - \$36,153, \$31,254 - \$31,754, and \$26,475 - \$27,766 respectively. Travel for official activities will be reimbursed under the same plan used for county employees.

Section 5: Subject to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by County Legal Services, the County Manager and the Clerk to the Board are hereby authorized to sign all contracts where money has been appropriated 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 6: The County Manager may transfer salary and wage appropriations to fund balance or contingency for each position vacated during fiscal year 2016. The intent is to reduce the fund balance appropriation and save all available funds as the savings opportunity arises.
- Section 7: The County Manager is hereby authorized to submit to the State of North Carolina a list of County requirements of apparatus, supplies, materials, or equipment and to make purchases for the County in any amount by participating in State Contracts under the rules established by the Department of Administration through its Division of Purchase and Contract from items bid by the State of North Carolina in accordance with the laws of this State, subject to budget limits approved by the Board of County Commissioners with no further bidding by County staff or award by the Commissioners, to the extent authorized by law.
- Section 8: Pursuant to NCGS 153A-82, the County Manager shall appoint a Finance Officer. The County Manager is hereby authorized to execute on behalf of Buncombe County an employment and severance contract between Buncombe County and the Finance Officer.
- Section 9: The County Manager is authorized to use contracts established by the State of North Carolina, in accordance with statutes, policies, and rules of the Office of Information Technology Services, to make purchases of information technology equipment for the County in any amount at the same prices, terms, and conditions as the State contracts, without further compliance by the County with otherwise applicable competitive bidding requirements as authorized by the N.C.G.S. 147-33.82(b), subject to budget limits approved by the Board of Commissioners.
- Section 10: To make commensurate with state budget action, regular full-time and regular part-time leave earning employees shall be credited with a one-time additional 5 days of annual leave effective July 1, 2015.
- Section 11: The position classification and pay plan listed in Exhibit A are hereby approved effective July 1, 2015.
- Section 12: Pursuant to the authority provided in N.C.G.S. 153A-13, and subject to budget limits approved by the Board of Commissioners, the Chairman of the Board of Commissioners and County Manager, or either of them, are authorized to execute on behalf of Buncombe County, continuing contracts, some portion or all of which are to be performed in ensuing fiscal years, provided sufficient funds are appropriated to meet any amount to be paid under the contract in the current fiscal year and further provided, in each future year, sufficient funds are to be included in the appropriations to meet the amounts to be paid under continuing contracts previously entered into.
- Section 13: Small Claims Committee. The small claims committee, consisting of the County Legal Services, County Manager, and Finance Director, is hereby given authority to settle matters up to \$30,000.

Section 14: Pursuant to NCGS § 159-32, which requires each officer and employee of the County whose duty it is to collect or receive any moneys to deposit these collections and receipts daily unless the governing board authorizes that deposits shall be required only when the moneys on hand amount to as much as two hundred fifty dollars (\$250.00), each and every separate cash collection site of the County is hereby authorized to retain funds overnight and are not required to make daily deposits so long as no site has on hand collected cash exceeding \$250.00 in total. Each cash collection site must, however, deposit all funds on the last business day of each month even if that amount is less than \$250.00.

Section 15: The County Manager is hereby authorized to amend and revise, as needed, the Buncombe County Purchasing Card Policy and Procedures and the County Travel Policy, subject to budget limits approved by the Board of Commissioners.

Section 16: Pursuant to NCGS § 143-64.32, the County Manager, or her authorized designee, is hereby authorized to make written exemption of the provisions of Article 3D, Chapter 143 on behalf of the County to particular projects in the case of proposed projects where an estimated professional fee is in an amount less than fifty thousand dollars (\$50,000).

Section 17: The Buncombe County Personnel Ordinance Article III, Section 10 is amended to include: All exempt employees shall receive the equivalent of one week of compensatory time on July 1 of each year. This compensatory time has no monetary value and is not subject to pay out except upon employee retirement. Exempt compensatory time not taken may be rolled over to the following fiscal year with a maximum accumulation of 10 days.

Section 18: Any salary increase personnel action shall require County Manager approval.

Section 19: Restrict county departments from applying for regional grants that involve more than Buncombe County, municipalities inside the county, and county based partner agencies.

Section 20: The 2014 Buncombe County Employee Retirement Incentive Plan is amended as follows:

Section I. “Any employee retiring on or before January 1, 2022 and having completed a minimum of 28 years of service with Buncombe County (15 continuous years for those employees required to be appointed by the Buncombe County Board of Commissioners) and having contributed to the North Carolina Local Governmental Employees’ Retirement System for a minimum of 28 years (15 continuous years for those employees required to be appointed by the Buncombe County Board of Commissioners) shall upon retirement be eligible for the retirement benefit options in accordance with the requirements outlined in this 2014 Buncombe County Employee Retirement Incentive Plan to be referenced in the Personnel Ordinance in Appendix M.

Section G.5.: The County Manager has the authority to approve a temporary return to work of retired employees for “Mission Critical” positions.

Section II: In lieu of severance pay as provided in Article VIII of the Buncombe County Personnel Ordinance, the 2014 Buncombe County Employee Retirement Incentive Plan

shall be offered to any employee whose position is eliminated due to a Reduction-In-Force through CY2017 if such employee is eligible to receive an early (reduced) or service (unreduced) retirement benefit from the North Carolina Local Employees' Retirement System as of the effective date of such Reduction-In-Force.

Section 21: The Buncombe County Personnel Ordinance Article VII, G.1. is amended to include: Upon retirement, eligibility for health insurance coverage is eliminated for all employees hired after June 30, 2015.

Section 22: Effective July 1, 2015 the Buncombe County Landfill television recycling fee will change as follows:

Every television will be charged a recycling fee:

- For televisions 19 inches and less: \$5 per TV, no free TV's
- For televisions greater than 19 inches: \$10 per TV, no free TV's

Section 23: Copies of this Budget Ordinance will be furnished to the County Manager, Assistant County Managers, Finance Director, Budget & Management Services Director, Human Resources Director, and Tax Director for direction in fulfilling the responsibilities of their offices.

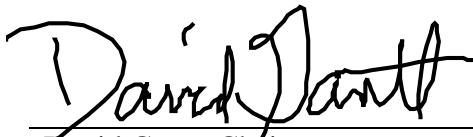
Adopted this the 16th day of June, 2015.

Attest:



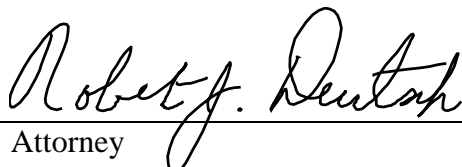
Clerk to the Board

Buncombe County Board of Commissioners:



David Gantt, Chairman

Approval as to form:



Attorney

APPENDIX B

FUND BALANCE POLICY



Buncombe County General Fund Balance Policy

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

Purpose

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

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

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

Buncombe County
General Fund Balance Policy

Administration and Implementation

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

Components of Fund Balance

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

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

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

Buncombe County General Fund Balance Policy

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

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

Required Reserve Levels

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

APPENDIX C

DEBT POLICY



Buncombe County
Debt Policy

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

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 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.

Administration and Implementation

Per NCGS 159-36 “the Governing Board 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 Program (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 “Financial Limitations” beginning on page 5 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.

Buncombe County Debt Policy

- **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 property 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 extends its useful life; otherwise, the County will consider these costs when developing the capital improvement plan and a strategy developed to absorb these costs into the operating budget.

Annually, the County will prepare and adopt a Capital Improvement Program (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** are 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 governing body. 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** are 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** are bonds that are payable from the pledge of any revenues other than locally levied taxes.
- **Certificates of Participation (COPs)/Limited Obligation Bonds (LOBs)** are 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.

Buncombe County Debt Policy

- **An Installment Purchase Contract** is 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 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;
- Long-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 total outstanding 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.
- Pay-as-you-go financing (also known as *cash* or *PayGo* financing) uses current resources, such as current tax dollars or accumulated reserves, to purchase a capital asset. This can be justified on the grounds of keeping the community's debt burden down thereby preserving flexibility and because the net benefits derived from the asset are likely to be greater during the early years of its life, before maintenance costs begin to rise.

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:

Buncombe County
Debt Policy

Ratio	Definition	Restriction
Net Direct Debt Per Capita	Measures the burden of debt placed on the size of the population supporting the debt and is widely used by rating analysts as a measure of an issuers' ability to repay debt.	Not to exceed \$1,200
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 10%
Net Debt Service as a Percentage of Total General Fund Expenditures	Measures the budgetary flexibility of the general fund to adapt spending levels and respond to economic condition changes.	Less than 8%
Payout of Total Outstanding Debt Principal	Measures speed at which the County's outstanding debt is amortized.	Greater than or equal to 65% in 10 years
Outstanding Variable Rate Debt as a Percentage of Total Outstanding Debt	Measures the amount of variable rate debt to which the debt portfolio is exposed.	Not to exceed 15%

Net direct debt is debt supported by general revenue and taxes less resources restricted for debt service.

Buncombe County Debt Policy

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

- 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 debt issuances within twenty (20) years or less.
- **Level Principal Payments** - Debt service for each issue will be structured in an attempt to level out the county's principal debt service payments over the life of the debt portfolio. This structuring will assist in minimizing the interest payments over the life of the issue. The use of these techniques will be evaluated based on market conditions and the maximum benefit to the County while minimizing risk.

Buncombe County Debt Policy

- **Credit enhancements** are 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** 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.
 - Interest rate volatility.
- **Capitalized Interest** is 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 issuance 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 sale bonds and installment purchase transactions:
 - **Fixed rate 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 a negotiated basis.

Buncombe County Debt Policy

- **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 issue 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). Underwriter’s 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 tax-exempt bond proceeds is that of arbitrage limits. Limits apply to interest earnings on funds received from the issuance of tax-exempt bonds, and where and when the proceeds are spent. The Finance Director, or designee, is to manage the investment of debt proceeds in order to minimize arbitrage liability and 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) 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** is 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.
 - Restructuring debt service schedule.
 - 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 in a way to obtain the highest credit rating possible and seek ratings from two (2) agencies.

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; and other 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 currently outweigh the benefits. The County believes capital objectives can be accomplished with traditional and more conservative financing methods and therefore prohibits the use of derivatives.
- **Interfund Borrowing** is considered a loan and repayment is necessary.
 - 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.
 - Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings. They shall be recorded as interfund operating transfers.
 - 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)** 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.

Buncombe County Debt Policy

- **Project Development Financing (PDF)** - The North Carolina State Treasurer advises there is not a market for this type of debt in the current environment; therefore, it is excluded from the County's permissible debt instruments.¹
- **Short-term debt** - 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.
 - To finance short-lived assets such as vehicles.
- **Leases** - 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.

¹ The County currently has outstanding PDF Debt for the Woodfin Downtown District.

APPENDIX D

INVESTMENT POLICY



BUNCOMBE COUNTY, NORTH CAROLINA INVESTMENT POLICY

SCOPE

This policy applies to all financial assets of Buncombe County except authorized petty cash accounts and trust funds administered by the Social Services Director. The County pools the cash resources of its various funds into a single pool in order to maximize investment opportunities. These funds are accounted for in the County's Comprehensive Annual Financial Report. Each fund's portion of total cash and investments is summarized by fund type in the combined balance sheet as equity or deficit in pooled cash and investments. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Comprehensive Annual Financial Report.

OBJECTIVES

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate **credit risk** and **interest rate risk**.

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

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

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

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

2. Liquidity

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

anticipated, the portfolio should consist largely of securities with active secondary or resale markets (**dynamic liquidity**).

3. **Yield**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

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

STANDARDS OF CARE

1. **Prudence**

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

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

2. **Ethics and Conflicts of Interest**

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

3. **Delegation of Authority**

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

SAFEKEEPING AND CUSTODY

1. **Authorized Financial Dealer and Institution**

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

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

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

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

2. **Internal Controls**

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

likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

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

- a. **Control of collusion.** Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- b. **Separation of transaction authority from accounting and record keeping.** By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
- c. **Custodial safekeeping.** Securities purchased from any bank or dealer including appropriate collateral (as defined by State Law) shall be placed with an independent third party for custodial safekeeping.
- d. **Avoidance of physical delivery securities.** Book entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.
- e. **Clear delegation of authority to subordinate staff members.** Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
- f. **Written confirmation of telephone transactions for investments and wire transfers.** Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and the safekeeping institution has a list of authorized signatures.
- g. **Development of a wire transfer agreement with the lead bank or third party custodian.** This agreement should outline the various controls, security provisions, and delineate responsibilities of each party making and receiving wire transfers.

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

3. **Delivery vs. Payment**

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

SUITABLE AND AUTHORIZED INVESTMENTS

1. **Investment Types**

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

- a. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
- b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, Fannie Mae, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
- c. Obligations of the State of North Carolina.
- d. Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.
- e. Deposits at interest or savings certificates of deposit with any bank, savings and loan association or trust company in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
- f. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest (A1, P1, F1) by any nationally recognized rating service which rates the particular obligation.
- g. Banker's Acceptances provided the accepting bank or its holding company is either (1) incorporated in the State of North Carolina or (2) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest (Aaa or AAA) by any nationally recognized rating service which rates the particular obligations.

- h. Participating shares in a mutual fund for local government investment (such as the N.C. Capital Management Trust) which is certified by the N.C. Local Government Commission.

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

2. **Collateralization**

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

3. **Repurchase Agreements**

Use of repurchase agreements is prohibited.

INVESTMENT PARAMETERS

1. **Diversification**

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

2. **Maximum Maturities**

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

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

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

REPORTING

1. Methods

The Investment Officer shall submit a monthly investment report to the Finance Director. The report shall include a general description of the portfolio in terms of investment securities, maturities, yields and other features. The report will show investment earnings for the month and fiscal year-to-date, including the annualized earned yield percentage for the portfolio. The report will compare actual investment earnings with budgeted earnings.

The Finance Director shall prepare an investment report at least semi-annually, including a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last six months. This management summary will be prepared in a manner which will disclose whether investment activities during the reporting period have conformed to the investment policy. The report shall be provided to the County Manager and the Board of County Commissioners. The report will include the following at a minimum:

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

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance shall be compared to appropriate benchmarks on a regular basis.

3. Marking to Market

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

POLICY

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity of liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendment

This policy shall be reviewed on an annual basis. Any changes must be approved by the County Manager and the Board of County Commissioners as well as the individual(s) charged with maintaining internal controls.

ADOPTED 06/18/96

APPENDIX E

SUSTAINABILITY PLAN ANNUAL REPORT



SUSTAINABILITY ANNUAL REPORT FOR BUNCOMBE COUNTY



INTRODUCTION

THREE YEARS AGO, on May 15, 2012, Buncombe County adopted its Sustainability Plan. The Sustainability Plan was created as a five year plan for the County and its residents to make improvements in three broad areas: community, environment, and economy. These three areas became the framework for defining the Sustainability Plan. Within each of these broader areas are specific goals, 14 in all. The adopted goals and their objectives address the wide reaching and interconnected needs and desires of our community. This Third Year Annual Report provides information related to each of the 14 adopted goals, their objectives, and the indicators used to measure progress. At the bottom of each goal page is a section which includes specific program descriptions or accomplishments highlighting the County's "Sustainability in Action" efforts.

Themes which emerged during this year's Annual Reporting process have been involvement, connection, and communication. Throughout several goal areas, citizen participation and community involvement have been increasing (e.g., Parent U, local volunteer rate). Initiatives that have connected public and private partners, such as economic and physical development ventures, and those that have connected local farmers with distributors through the Farm-to-Table movement, have seen much success this past year. Cross department and agency collaboration has resulted in unique and effective programs, such as the domestic violence initiative eNOugh!. These programs will likely continue to thrive throughout their development due to the solid foundation laid this past year.

This Third Year Annual Report provides information on the progress related to the 14 Sustainability Goals. Buncombe County remains committed to the accomplishment of each of these goals, and supports the efforts made by County departments and our sustainability partners to improve our community, environment, and economy.



GOALS AND OBJECTIVES

COMMUNITY



EDUCATIONAL RESOURCES THAT MATCH THE NEEDS OF THE COMMUNITY

- Increase high school graduation rate.
- Increase access to higher education.
- Expand quality and quantity of early childhood development programs.
- Increase parent and community involvement in the educational system and in the education of individual children.
- Promote programs that supplement equitable educational opportunities for all ages.
- Ensure that all children are reading at grade level by the end of 3rd grade or have a reading intervention program/curriculum in place.



HEALTHY PEOPLE

- Decrease rates of childhood and adult obesity.
- Reduce tobacco use and exposure to second hand smoke.
- Assure the availability of a medical home for all to increase appropriate, age-specific health screenings and preventative care and improve equality in access to health care.
- Decrease infant mortality and low weight births.
- Increase access to mental health and substance abuse prevention programs.
- Increase access to affordable health insurance.



AFFORDABLE, GREEN, AND LIVABLE HOUSING

- Provide educational opportunities in financial planning and homebuyer education.
- Expand housing rehabilitation and repair programs.
- Provide affordable and workforce housing assistance funding for new developments in areas with existing infrastructure.
- Promote home ownership while also supporting quality rental developments that are required to remain affordable and safe.
- Ensure the availability of a diverse housing stock.
- Ensure that County regulations, ordinances, and other programs do not impede, and where possible, provide incentives for the adoption of sustainable products and strategies.



CITIZEN PARTICIPATION IN COMMUNITY DECISIONS

- Create partnerships across multiple sectors of the community to reduce duplication of services and to assist in prioritizing and funding initiatives.
- Increase opportunities for civic engagement and participation.
- Ensure that information reaches citizens.
- Value and respect the contributions of all Buncombe County citizens.

GOALS AND OBJECTIVES



EQUITY IN ACCESS

- Improve equality in access to health care.
- Promote an array of transportation options.
- Increase quantity and quality of recreational activities.
- Build an extensive network of social services with locations in each high school district.
- Increase the availability of locally produced foods to low income individuals and increase their educational opportunities regarding farms and locally produced foods.
- Ensure reliable access to information resources (i.e. broadband internet).



SAFE, LOW-CRIME COMMUNITIES

- Support neighborhood watches and community policing.
- Foster a sense of neighborhood pride and civic responsibility.
- Provide a comprehensive criminal justice system that includes law enforcement, court staff, alternative treatment providers, and members of the community who collaborate to deliver justice while protecting the public.
- Promote crime prevention through environmental design for residences, businesses and our parks.



RESISTANCE TO NATURAL AND MANMADE HAZARDS

- Locate critical facilities outside high hazard areas.
- Ensure local preparedness for emergencies (floods, fuel shortages, climate change, fire, droughts, earthquakes, food shortages, landslides, hazardous materials incidents, medical epidemics, etc.).



HEALTHY ENVIRONMENTS

- Improve and increase opportunities for safe, active living.
- Promote healthy buildings and homes.
- Decrease unintentional injuries.
- Improve safety for pedestrians and cyclists.

The following Objectives have been added since the Plan adoption in order to provide additional guidance to reach our goals:

AFFORDABLE, GREEN, AND LIVABLE HOUSING

- Work in partnership with outside organizations to assist families in finding safe, affordable housing.

SAFE, LOW-CRIME COMMUNITIES

- Engage with the community as a partner to problem solve community issues.
- Provide a comprehensive public safety system in which communication between agencies is seamless and effective, and staff is continually trained using best methods and practice.

GOALS AND OBJECTIVES

ENVIRONMENT



PARTNERSHIPS FOR CONSERVATION/PRESERVATION/RESTORATION OF NATURAL RESOURCES

- Conserve and protect water resources.
- Protect ecological systems/wildlife.
- Promote energy conservation programs.
- Restore natural resources.
- Encourage sustainable land use.
- Educate the public to help them reduce their environmental footprints.



POLLUTION AND WASTE PREVENTION

- Improve air quality.
- Improve water quality.
- Reduce the use of harmful chemicals.
- Manage waste – reduce, reuse, recycle.



ACCESSIBLE, MULTI-MODAL, AND EFFICIENT TRANSPORTATION NETWORK

- Reduce vehicle miles travelled (VMT).
- Increase multi-modal options.
- Encourage land development connected to existing transportation corridors.
- Promote access to goods and services in areas of significant population density and in neighborhood hubs.

ECONOMY



SUSTAINABLE LOCAL FOOD SYSTEMS

- Promote farmland preservation and decrease loss of agricultural land.
- Promote sustainable agricultural production and personal and community gardening in connection with the County's agricultural heritage.
- Increase demand for locally produced foods.



SUSTAINABLE LOCALIZED ECONOMY

- Provide incentives to businesses for growth.
- Encourage a “business-friendly” regulatory environment.
- Promote “Buy Local” programs.
- Ensure a diverse economy with competitive wages.
- Support small business development.



WORKFORCE DEVELOPMENT

- Identify and reduce barriers to employment (e.g., childcare, transportation, housing, insurance).
- Provide robust job training that fits present and anticipated workforce demand.
- Encourage collaboration among workforce and educational institutions.

COMMUNITY

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

The Buncombe County Sustainability Plan Vision Statement

CITIZEN PARTICIPATION

The volunteer participation rate for Asheville is

29%

Ranked 35th in the country for mid-size cities

EDUCATIONAL RESOURCES

The Asheville City Schools graduation rate in 2014 was the highest in history

86.5%



EQUITY IN ACCESS

1,956

Residents were connected to services through the Community Service Navigators (CSN) Program in FY2014



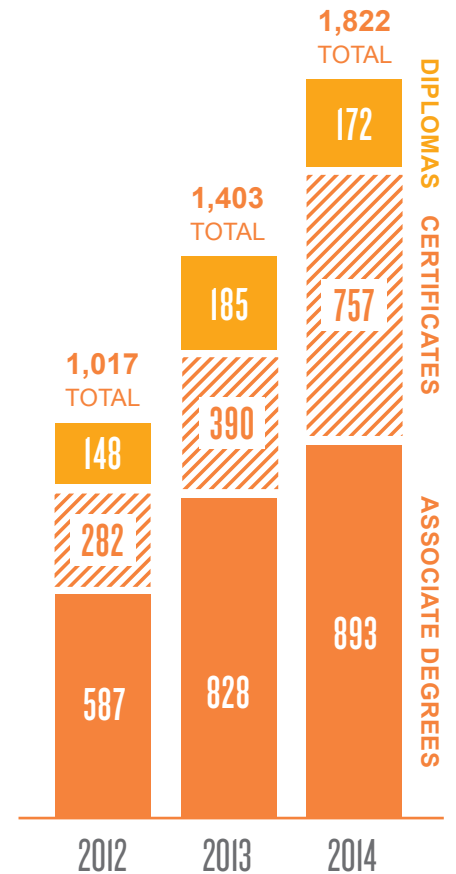
Asheville-Buncombe Technical Community College (A-B Tech) has awarded 23,493 degrees/diplomas through August 2014



EDUCATIONAL RESOURCES THAT MATCH THE NEEDS OF THE COMMUNITY

PROGRESS

- Increase high school graduation rate.**
 - The Buncombe County's Schools graduation rate has improved from 73.1% in the 2010-2011 school year to 83.2% in the 2013-2014 school year.
 - The Asheville City Schools graduation rate in 2014 was 86.5%, the highest in history.
- Expand quality and quantity of early childhood development programs.**
 - Asheville City Schools operates a preschool that serves 180 children, ages 0-5, primarily from disadvantaged families. Those families are afforded numerous resources through the family support programs.
- Increase parent and community involvement in the educational system and in the education of individual children.**
 - The number of volunteer hours contributed to the Buncombe County Schools increased from 102,178 in the 2009–2010 school year to 121,000 in the 2013-2014 school year.
- Promote programs that supplement equitable educational opportunities for all ages.**
 - The number of Title 1 parent meetings in Buncombe County Schools increased from 131 in the 2010–2011 school year to 201 in the 2013–2014 school year.
 - In 2014, four Asheville City Schools formed Racial Equity teams and began the process of both listening and sharing solutions to promote Excellence with Equity for all students and families.



Number of Individuals Receiving Associate Degrees, Certificates & Diplomas at A-B Tech

SUSTAINABILITY IN ACTION

- In 2014, Asheville City Schools launched Parent U, a community collaboration to assist and empower parents, schools, and the community to become more engaged in our children’s learning and development. Parent U offers courses throughout the year in academic support, health and wellness, and social issues to support children’s success in school and in life. Twenty community businesses, organizations, and educational institutions have signed-on as Parent U partners and are sustaining a variety of programs offered each week.
- A-B Tech’s Sustainability Technologies Program was started in the 2010-2011 school year through a Department of Energy grant. The program has since become self-supporting with three graduates in 2012, five in 2013, and seven in 2014. Alumni have found employment with local renewable energy companies, have founded their own companies, are employed as Energy Auditors and/or green builders, or have chosen to further their education. Some alumni are exploring other areas of Sustainability such as: waste-stream management, architectural salvage, permaculture and sustainable agriculture, sustainable transportation, and non-profit work in social and environmental justice.
- Buncombe County Schools utilize a new curriculum framework in which students are reading, writing, speaking, listening and moving in every class, every day.



HEALTHY PEOPLE

PROGRESS

- **Decrease rates of childhood and adult obesity.**
 - The percentage of diagnosed obesity among adults age 20 and older in Buncombe County in 2014 was 23.6%, less than the 2009 baseline measure of 24%.
 - Prevalence of overweight and obesity among students in kindergarten through fifth grade in Buncombe County was 33.07% in 2014, reflecting a decrease from 33.17% in 2012.
- **Decrease infant mortality and low weight births.**
 - The percentage of low birth weight decreased from 10% in 2012 to 9.1% in 2014. In 2014, the percentage of low birth weight babies born to those mothers served by the nurse family partnership was 7.46%.
 - The infant mortality rate has decreased from 5.4 per 1,000 live births in 2010 to 5.3 in 2014.
- **Assure the availability of a medical home for all to increase appropriate, age-specific health screenings and preventative care and improve equality in access to health care.**
 - In 2014, during the Affordable Care Act open enrollment periods, Buncombe County Health and Human Services (HHS) worked closely with the insurance representatives located in the department's lobby to help clients that did not qualify for Medicaid to have easier access to healthcare options.
 - In the Fall of 2014, Buncombe County HHS, School Health, and the Immunization Clinic promoted flu shot clinics at schools throughout the County. Ads through print, radio, and the schools helped direct citizens to a flu shot clinic in their area. There was a 20% increase in flu immunization acceptance within all City and County school districts in 2014.

SUSTAINABILITY IN ACTION

- In 2014, Buncombe County HHS collaborated with United Way's 2-1-1 program to provide better information when calls are transferred to the 2-1-1 program. Buncombe County provides information about the nature of the call upon the transfer to the call center. United Way has more information up front to better manage the call and meet callers' needs.
- A-B Tech and the Friends of the A-B Tech Allied Dental Programs celebrated the 40 year anniversary of the A-B Tech Dental Clinic this year. Patients receive treatment at the Clinic, staffed by dentists, dental assistance instructors, and students, at reduced pricing. Services include routine and deep cleaning, fluoride treatment, sealants, and digital dental radiographs. Also provided under the Dental Clinic is the Children's Dental Sealant Program. The College partnered with Eblen Charities to provide this program to all second graders in Buncombe County and Asheville City schools at no cost on Fridays, from January through May.
- The Community Health Improvement Process (CHIP) brings over 70 Buncombe County organizations together to outline strategies targeting community health priorities. Methods to measure and track this effort are being created by this group.





AFFORDABLE, GREEN, AND LIVABLE HOUSING

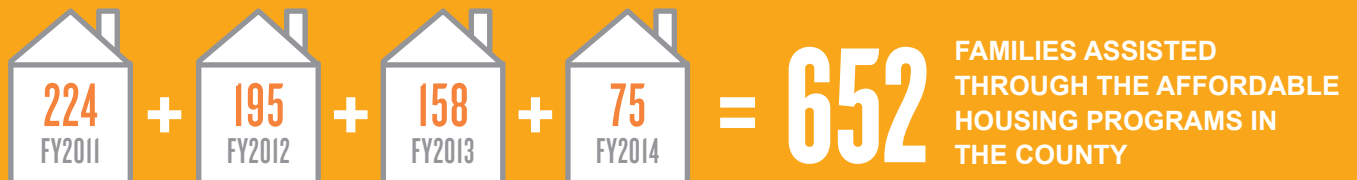
PROGRESS

- **Provide affordable and workforce housing assistance funding for new developments in areas with existing infrastructure.**
 - Funding in support of affordable housing continues to be a priority. Since Fiscal Year (FY) 2011, \$2.5 million has been allocated to support affordable housing through the Affordable Housing Services Program.
- **Work in partnership with outside organizations to assist families in finding safe, affordable housing.**
 - Through the affordable housing programs supported in the County, 652 families were assisted since FY2011.
- **Provide educational opportunities in financial planning and homebuyer education.**
 - Through OnTrack and Habitat for Humanity's educational efforts, 1,062 individuals have participated in financial planning and homebuyer education classes since FY2011.



SUSTAINABILITY IN ACTION

- A Housing Needs Assessment and Market Study is conducted every five years on behalf of the City of Asheville and the four-county region including Buncombe, Henderson, Madison and Transylvania. The 2015 study concluded that the region has a significant gap in housing supply across housing types, family size and income. The study will be incorporated into the 2015-2020 Consolidated Strategic Plan for the use of HOME funds, which will be released in April, 2015.
- For FY2016, new construction projects on existing infrastructure will continue to be prioritized to receive Buncombe County affordable housing funding.
- In FY2016, the County will expand the amount of assistance available per emergency repair, up to \$15,000 for critical systems such as HVAC, electricity, roofing, and well or septic repair. This will enable low income families that live in older housing stock to remain in their homes. Typically the families that are assisted are elderly, disabled, or families with children.





CITIZEN PARTICIPATION IN COMMUNITY DECISIONS

PROGRESS

- **Increase opportunities for civic engagement and participation.**
 - In 2013, 2,700 individuals volunteered 22,000 hours with nonprofits. In 2014, 3,403 individuals volunteered 23,009 hours with 170 nonprofits. The volunteer participation rate for Asheville is 29% and Asheville is ranked 35th in the country for mid-size cities.
 - In 2014, there were 80 members who served on the Consumer Advisory Committee for HHS and 14 members who served on YEAH, the Consumer Advisory Committee for teens.
- **Ensure that information reaches citizens.**
 - Links for additional sources of information on the Building Permits & Inspections page of the County's website has increased from eight in 2012 to 26 in 2013 to 35 in 2014.
 - The number of users of Buncombe County social media has soared:
 - Facebook friends - was 316 in 2011 and is now 3,500.
 - Twitter followers - was 460 in 2011 and is now 3,223.
 - E-Zine subscribers – was 2,010 in 2010 and is now 3,097.
 - YouTube subscribers - was 250 in 2012 and now there are 976 subscribers with 70,000+ views.
 - Buncombe County funding for community, economic, and cultural development increased from \$13,282,070 in FY2011 to \$17,399,913 in FY2015.
- **Value and respect the contributions of all Buncombe County citizens.**
 - The number of surveys collected with comments and feedback from participants of Parks and Recreation programs and facilities jumped from 98 in 2012 to 979 in 2014.



SUSTAINABILITY IN ACTION

- Buncombe County Government was among numerous North Carolina governments to earn recognition at the 8th North Carolina City & County Communicators' (NC3C) Excellence in Communications Conference. Buncombe County received seven awards.
- The Buncombe County Sheriff's Office continued to seek out partnerships with the community and other stakeholders through their Community Oriented Problem Solving (COPS) teams. This program has been extremely successful in helping the Sheriff's Office deal effectively with property crimes, including residential break-ins. The COPS teams work in specific areas that are identified by property crime rates to solve cases, identify individuals who are continually committing break-ins, correct environmental factors that may help facilitate crime, and share information with the community about actions taken and outcomes achieved.



EQUITY IN ACCESS

PROGRESS

- **Promote an array of transportation options.**
 - Miles of Asheville Redefines Transit (ART) routes have increased from 176.2 in 2010 to 179.7 in 2014.
 - Miles of sidewalks in the County have increased from 417.3 in 2011 to 493.2 in 2014.
 - Mountain Mobility ridership has increased from 148,578 trips provided to 7,456 subscribed passengers in FY2010 to 162,100 trips provided to 12,842 subscribed passengers in FY2014.
- **Increase quantity and quality of recreational activities.**
 - The number of athletes involved in the Special Olympics increased from 518 in 2012 to 670 in 2014, a 29% increase.
 - The number of municipally-owned parks, pools, and recreation centers in the County increased from 92 in 2012 to 101 in 2014.
- **Build an extensive network of social services with locations in each high school district.**
 - In FY2014, the Community Service Navigators (CSN) program connected 1,957 residents with services. CSN connected 423 people to HHS programs, and 1,534 to other community resources.
- **Increase the availability of locally produced foods to low income individuals and increase their educational opportunities regarding farms and locally produced foods.**
 - There were three community gardens on County-owned property in 2013. In 2014 that number increased to 13.
 - The Buncombe County Cooperative Extension educated the community on healthy food options and preparation through nutrition classes. Participation in the Expanded Food and Nutrition Program (EFNEP) classes decreased from 2,511 in 2012 to 2,417 in 2014. An additional 7,457 received information in newsletters and pamphlets.



SUSTAINABILITY IN ACTION

- Buncombe County Public Libraries received a \$60,000 grant through the Library Services and Technology Act (LSTA) program, awarded through the NC Library, in June 2014. The grant helped to fund the “Scan the Plan” project, in which special equipment and grant funded personnel scanned thousands of architectural drawings in the North Carolina room at Pack Library downtown. The result of the program was the preservation of these rare architectural plans, while also making them newly accessible on-line.
- The CSN program outreach efforts have almost doubled contact with Buncombe County residents from July 2013 to June 2014.
- Two school sidewalk projects began in 2014 supported through Buncombe County and NCDOT. Near Hominy Valley Elementary School, construction began for a pedestrian signal, crosswalk, curb ramps, and sidewalk. Construction of a sidewalk, curb and gutter also began along Eastwood Avenue to Charles D. Owen Middle School. These projects remove barriers for students walking to school, improve traffic control, and increase community pedestrian and bicycle safety.



SAFE, LOW CRIME COMMUNITIES

PROGRESS

- **Support neighborhood watches and community policing.**
 - In 2014, 12 new community watch programs were established, for a total of 143 programs throughout the County.
- **Foster a sense of neighborhood pride and civic responsibility.**
 - A year-round drop box for disposal of unused prescription and illegal drugs was offered throughout the year, and three Drug Take Back events were held, in which 1,278 pounds of drugs were collected. With the 1,050 pounds collected in the previous two years, 2,328 pounds of drugs have been collected to date through these programs.
 - The detention prevention vehicle visited schools and was featured at 27 different events in 2014.
 - The Major Mouse program reached 1,755 children during school visits.
- **Provide a comprehensive criminal justice system that includes law enforcement, court staff, alternative treatment providers, and members of the community who collaborate to deliver justice while protecting the public.**
 - The number of offenders supervised by Pretrial Release increased from 1,197 in 2012 to 1,391 in 2014. This saved 90,481 jail days that offenders awaiting trial may otherwise have spent in the detention facility.
- **Provide a comprehensive public safety system in which communication between agencies is seamless and effective, and staff is continually trained using best methods and practices.**
 - There were 19 additional officers trained in 2014 in Crisis Intervention Training (CIT), bringing the total to 272.



SUSTAINABILITY IN ACTION

- In May 2014, the domestic violence initiative “eNOugh!” kicked off in Buncombe County. The initiative is designed to reduce the incidence of domestic violence and eliminate domestic violence homicides, improve treatment resources for offenders and victims, and ensure a coordinated community response to domestic violence. The program will include focused deterrence on previous offenses, lethality and risk assessments of offenders to evaluate the danger to victims, electronic monitoring of offenders, and a high risk team consisting of law enforcement, social workers, court officials, and others who share information and coordinate action.
- The Sheriff’s Department’s Special Response Team continued training and response to high risk tactical operations, including responding to barricaded suspects, high risk arrest warrants, and search warrant executions in the County. The Special Response Team trains and responds with the Crisis Negotiation Team. The Team trains together for 12 hours each month. In addition, individual team members receive specialized training from the North Carolina Justice Academy in areas specific to their Team roles.
- Adjacent to the Public Safety Training Center, Buncombe County is constructing an indoor firing range for law enforcement. The range includes 12 lanes, 50 yards in length. North Carolina requires officers to qualify each year with the weapon that they carry. Locating the range within Buncombe County, and adjacent to the Public Safety Training Center, increases training opportunities for all of the County’s law enforcement.



RESISTANCE TO NATURAL AND MANMADE HAZARDS

PROGRESS

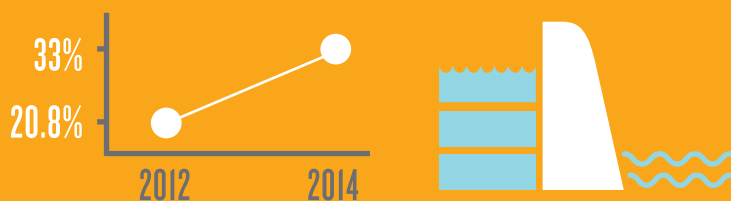
- **Locate critical facilities outside high hazard areas.**
 - There continue to be no critical facilities permitted within the 100-year floodplain.
- **Ensure local preparedness for emergencies (floods, fuel shortages, climate change, fire, droughts, earthquakes, food shortages, landslides, hazardous materials incidents, medical epidemics, etc.).**
 - Since 2003, 265 individuals have received Community Emergency Response (CERT) training. No funding was available in 2014 for training new responders.
 - The average response time for emergency calls has improved since 2007, decreasing by 25%, from 10.75 minutes to 8.01 minutes in 2014, with the Sheriff's Department responding to 69,873 calls.
 - Through the Public Safety Training Center, 9,147 students were trained in 2013 with 59,137 manhours. In 2014, 11,301 students were trained with 69,550 manhours.
 - In 2014, 33.3% of jurisdictional dams with a dam hazard potential of high or intermediate had an Emergency Action Plan in place. This has increased from 20.8% in 2012.



SUSTAINABILITY IN ACTION

- Work continued within this year to complete the Regional Hazard Mitigation Plan, slated for adoption within FY2015. Adopting a Hazard Mitigation Plan is a requirement for local governments in North Carolina for applying and receiving mitigation grant funds. By identifying the risk of natural hazards in Buncombe County, the goal is to mitigate the potential damage of these hazards on the community. Educating the public regarding hazard mitigation/emergency preparedness is an important part of the Plan, and is an activity that is ongoing in Emergency Management.

50% INCREASE OF JURISDICTIONAL DAMS WITH EMERGENCY ACTION PLANS IN PLACE SINCE 2012



- Emergency Operating Plans (EOP) for local businesses and agencies often include a required training exercise component involving the Buncombe County Emergency Services Department. In 2014, Mission Hospital, UNC-A, the Biltmore Estate, and Buncombe County Schools included Buncombe County Emergency Services in completing training for each of their EOPs.
- In 2014, Buncombe County distributed nearly \$98,000 of federal emergency food and shelter funds through local non-profit organizations. These funds supplemented crisis food and shelter programs available in the community.



HEALTHY ENVIRONMENTS

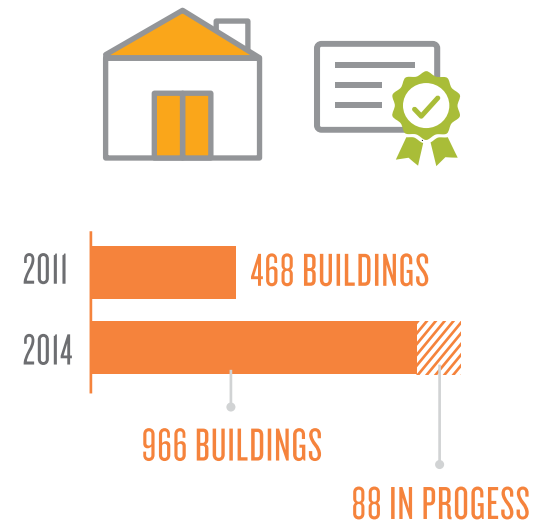
PROGRESS

- **Promote healthy buildings and homes.**
 - The total number of Green Built certified buildings has increased from 468 in 2011, to 966 in 2014, with 88 in progress.
 - Buncombe County Building Permits and Inspections provided more inspections in 2014 than in 2013, from 26,502 to 32,633. These inspections include building and trade inspections for code compliance and safety.
 - The number of residential energy efficiency certificates issued in Buncombe County increased from 398 in 2012 to 573 in 2014.
- **Improve safety for pedestrians and cyclists.**
 - There are 570 miles of roads suitable for biking in Buncombe County.
- **Decrease injuries.**
 - Buncombe County HHS inspected 85 adult care homes in 2014. In both 2012 and 2013, 87 adult care homes were inspected.
 - In 2014, Buncombe County HHS inspected 2,098 homes for safe sleeping arrangements for children and infants. Those same homes were also inspected for fire safety plans. In 2012, 608 homes were inspected.

SUSTAINABILITY IN ACTION

- Through the management of the Community Recreation Grant, Recreation Services invested in 18 non-profit projects and programs in FY2014 that enhanced and/or increased recreation, health & wellness, cultural education and community engagement opportunities for Buncombe County citizens.
- The Collier Cove Nature Preserve and walking trails in the Royal Pines community opened to the public in 2014. The grand opening and ribbon cutting took place on September 20, 2014.
- The new 3/4 mile paved greenway at Lake Julian Park was completed during FY2014. The greenway is located on the County managed lake property behind Wild Wings Café on Long Shoals Road. The County is currently moving forward to connect this new greenway to Lake Julian Park.
- Buncombe County received \$50,000 in funding from the NCDOT Bike-Ped program to complete a feasibility study for a section of the Bent Creek Greenway Corridor.

NUMBER OF GREEN BUILT CERTIFIED BUILDINGS HAS INCREASED



ENVIRONMENT

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

The Buncombe County Sustainability Plan Vision Statement



PARTNERSHIPS FOR CONSERVATION OF NATURAL RESOURCES

15 environmental education programs reached a total of

70,087 PEOPLE



POLLUTION AND WASTE PREVENTION

County curbside recycling increased **3%**

County drop-off recycling increased **13.5%**

Commercial cardboard recycling increased **13%**



EFFICIENT TRANSPORTATION NETWORK

69%

of employers in Buncombe County offer incentives and/or facilities for people to walk/bike to work

Buncombe County has reduced energy consumption in government owned buildings from 71,010 Btu per square foot in FY2013 to 64,471 Btu per square foot in FY2014.



PARTNERSHIPS FOR CONSERVATION / PRESERVATION / RESTORATION OF NATURAL RESOURCES

PROGRESS

- **Conserve and protect water resources.**
 - The linear feet of riparian buffers has increased from 500 feet (1/4 acre) planned in FY2012 to 9,000 feet (3 acres) completed by the Soil and Water Conservation District (SWCD) in FY2014.
 - The number of livestock excluded from streams by measures installed by the SWCD has increased from 80 in FY2012 to 270 in FY2014.
- **Protect ecological systems/wildlife.**
 - The number of conservation easements with some Buncombe County funding has increased from a total of 23 projects and 3,835 acres in 2010 to 39 projects and 5,561 acres in 2014.
- **Restore natural resources.**
 - The number of linear feet of streams restored by the SWCD has grown from 1,055 feet in FY2011 to 3,837 feet in FY2014.
- **Encourage sustainable land use.**
 - The number of conservation plans by the SWCD has increased from six in FY2012 to 15 plans in FY2014.
- **Educate the public to help them reduce their environmental footprints.**
 - The number and reach of environmental education programs have grown from 13 programs reaching a total population of 57,068 in 2009 to 15 programs reaching a total population of 70,087 in FY2014.



SUSTAINABILITY IN ACTION

- The Soil and Water Conservation District is working with the North Carolina Foundation for Soil and Water Conservation and the North Carolina Association of Soil and Water Conservation Districts to develop a pilot project to determine if crowd funding will work for SWCDs.
- The SWCD reports that participation in education programs regarding healthy streams and waterways is at an all-time high.
- The SWCD partners with agencies such as the North Carolina Division of Water Resources and the Department of Environment and Natural Resources, particularly on animal waste management issues and stream restoration projects, to facilitate water quality improvements (i.e. identify water quality problems and potential solutions).
- Buncombe County has nine projects targeted to be completed by FY2016 that will reduce CO2e by 3.96%. Six of those projects are currently in progress.

RIPARIAN BUFFERS IN FY2014



RIPARIAN BUFFERS INCREASED OVER 14,000 LINEAR FEET SINCE 2012

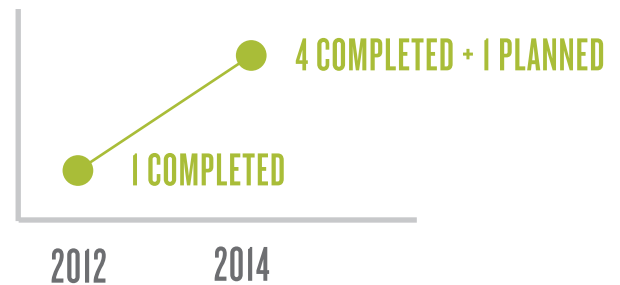


POLLUTION AND WASTE PREVENTION

PROGRESS

- **Improve air quality.**
 - Current design value for ozone in the County fell from 68 ppb in 2012 to 64 ppb in 2014.
 - Current design value for fine particulate matter in the County declined from 9.3 µg/m³ in 2011 to 8.5 µg/m³ in 2014.
- **Improve water quality.**
 - The number of permits issued for on-site septic system repairs increased from 109 in 2012 to 141 in 2014.
 - The number of Community Conservation Assistance Program (CCAP) projects increased from one in 2012 to one planned and four completed in FY2014.
- **Reduce the use of harmful chemicals.**
 - 821 citizens were certified in safe pesticide use in 2014.
 - 8,200 residents were trained in Integrated Pest Management (IPM) in 2014.
- **Manage waste—reduce, reuse, recycle.**
 - Amount of hazardous and special waste recycled:
 - The amount of white goods that were recycled increased from 260 tons in FY2011 to 370 tons in FY2014.
 - The amount of electronic equipment recycled increased from 91 tons in FY2011 to 161 tons in FY2014.

CCAP WATER QUALITY PROJECTS



SUSTAINABILITY IN ACTION

- Since 2010, the WNC Regional Air Quality Agency (WNCRAQA) has partnered with multiple agencies to retrofit 25 fire engines with air pollution control devices that decrease emissions of particulate matter, carbon monoxide, and hydrocarbons.
- Cooperative Extension educated 15,450 citizens in practices to reduce fertilizer and pesticide use that could impact water bodies.
- The County's Solid Waste Department is planning 46 household hazardous waste collection days in 2015. The Department promotes household hazardous waste and special waste recycling through its website, brochures, word of mouth, telephone calls, and ongoing operations.
- WNCRAQA participates in many public education activities related to pollution prevention. During 2014 they helped with North Carolina Division of Air Quality's Air Quality IQ contest for middle school children and held the annual Air Quality Excellence Awards program. Additionally, Air Quality presentations were given to groups including local fire departments and the students attending the Buncombe County Soil and Water Conservation Field Days.





ACCESSIBLE, MULTI-MODAL, AND EFFICIENT TRANSPORTATION NETWORK

PROGRESS

● Reduce vehicle miles traveled and increase multi-modal options.

- Vehicle Miles Travelled (VMT) was 2.7 billion in 2010. In 2014 the VMT was 2.8 billion, a 4% increase.
- The percentage of people driving alone to work in the County in 2014 was 79%.
- Miles of alternative transportation options increased from 1,261.6 in 2011 to 1,354 in 2014:
 - Miles of ART routes have increased from 176.2 in 2012 to 179.7 in 2014.
 - Miles of Mountain Mobility routes have remained constant at 98.1.
 - Miles of sidewalks in the County have increased from 417.3 in 2012 to 493.2 in 2014.
 - There were two Park and Ride lots in the County in 2014.

● Increase multi-modal options.

- The number of individuals using alternative transportation options:
 - ART ridership declined from 1,525,212 riders in FY2010 to 1,441,395 in FY2014.
 - Mountain Mobility ridership increased from 7,456 passengers taking 148,578 trips in FY2010 to 12,842 passengers taking 162,100 trips in FY2014.
- A 3/4 mile section of greenway was completed in 2014.
- Annual bike and pedestrian counts in the City of Asheville increased from 4,086 in 2012 to 5,244 in 2014.



● Promote access to goods and services in areas of significant population density and in neighborhood hubs.

- The number of new commercial building permits within 1/4 mile of transportation options increased from 13 in FY2010 to 25 in FY2014.
- The percentage of County households that were within 1/4 mile of transportation options increased from 69% in 2011 to 70.6% in March 2015.

SUSTAINABILITY IN ACTION

- On January 1, 2015, ART began offering service on Sundays and improved service to the Emma and Oakley sections of Asheville. Asheville City Council approved funding for the change in the FY2015 budget.

- Over the last several months, Buncombe County and NCDOT have worked with community partners to examine and review possible routes for a feasibility study of a multi-use/multi-modal, paved greenway that will connect Brevard Road to the entrance of the Lake Julian Park. Over 200 members of the community turned out for a public input meeting.
- In 2014, Mountain Mobility had ten vehicles that ran on propane or gas and 12 that ran on compressed natural gas (CNG). The City of Asheville had more than 30 vehicles running on CNG.

2014 ALTERNATIVE TRANSPORTATION USAGE

1,441,395

ASHEVILLE TRANSIT
RIDERSHIP

162,100

MOUNTAIN MOBILITY
TRIPS

ECONOMY

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

The Buncombe County Sustainability Plan Vision Statement



SUSTAINABLE LOCALIZED ECONOMY

The unemployment rate in 2014 was

4.7%

Down from 8.4% in 2010



Photograph Courtesy of ASAP



SUSTAINABLE LOCAL FOOD SYSTEM

In 2014, Buncombe County contributed funding towards 7 conservation easements protecting

289 ACRES



163 specialized courses were offered through A-B Tech Economic and Workforce Development-Continuing Education Programming, an increase from 80 courses in 2012



SUSTAINABLE LOCAL FOOD SYSTEMS

PROGRESS

- **Promote farmland preservation and decrease loss of agricultural land.**

- 260 acres were added to the Voluntary Agricultural District program (VAD) in FY2014.
- Two farms (124 acres) were added to the Enhanced Voluntary Agricultural District program (EVAD) in FY2014 with a total of seven farms (733 acres) in the program which began in 2011.
- Buncombe County contributed funding towards four conservation easements which permanently protected 289 acres in 2014. The County has contributed funding towards 16 conservation easements since 2010, permanently protecting an additional 1,727 acres. County funding has leveraged an additional \$7,710,184 in grants, owner and private donations since 2010.



Photograph Courtesy of ASAP

- **Promote sustainable agricultural production and personal and community gardening in connection with the County's agricultural heritage.**

- The number of Community Supported Agriculture (CSA) programs increased from 23, offering 1,070 shares, in 2011 to 26 CSAs, offering 1,220 shares, in 2014.
- 111,757 citizens obtained knowledge or developed new skills in farming, gardening, agri-tourism, farm marketing and related areas as a result of Cooperative Extension training and information in 2014.

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

- The number of farmers markets has grown from 12 in 2011 to 17 in 2014. Additionally, there are 16 roadside stands and the regional farmers market in the County.
- The number of local outlets (restaurants, retail, and tailgate markets in Buncombe County) grew from 232 in 2011 to 292 in March 2015.

111,757 CITIZENS OBTAINED KNOWLEDGE IN FOOD SYSTEM RELATED INFO

.....
NUMBER OF FARMERS MARKETS INCREASED

12 → 17



SUSTAINABILITY IN ACTION

- WNC Farm Link is a partnership facilitating successful relationships between farmers looking for land to farm, and landowners aspiring to keep their farm and forest land in agriculture. Their vision is a resilient agricultural region where farmers have affordable options for accessing farm and forest land to create sustainable farm operations, where landowners have viable opportunities for keeping their land in farming, and where agriculture continues to be an integral part of our economy, environment, and community. Gaining access to high quality, affordable farmland is one of the most difficult obstacles for beginning farmers and expanding agricultural operations. As farmers retire, the question of whether the land will be farmed and remain available for local food production is a growing concern. WNC Farm Link connects retiring farmers, absentee landowners, and heirs of farmers who may be unsure of what they should do with their land with the aspiring farmers who are eager to farm.
- Cycle to Farm 2015 almost doubled in size this year with 161 registered riders. Five farms in the Sandy Mush area were visited as cyclists rolled through the mountains, hills and farmland of that community. At the farms, cyclists purchased and sampled products from the farms. The event ended at the Addison Vineyard Winery in Leicester where a meal was served featuring local food, with music and winery tours.



SUSTAINABLE LOCALIZED ECONOMY

PROGRESS

- **Provide incentives to businesses for growth.**
 - In 2014, the number of new jobs created through economic development incentives was 329, up from 285 the previous year. The total capital investment for new economic development incentive activity totalled \$268,520,000. The number of jobs created through the expansion of existing businesses was 295, up from 273 the prior year.
- **Promote “Buy Local” programs.**
 - In 2014 the number of participating producers in the Appalachian Sustainable Agriculture Project (ASAP) increased, with 18 certified processors and 160 certified farms, up from 12 and 112 in 2013.
- **Ensure a diverse economy with competitive wages.**
 - The unemployment rate has decreased significantly since 2010. The latest unemployment rate was 4.7% in 2014, down from an annual average in 2010 of 8.4%.

SUSTAINABILITY IN ACTION

- A Job Fair sponsored by the Chamber of Commerce was held at the WNC Agricultural Center on January 8, 2014. Over 2,000 job seekers were placed with 93 (9 more than the previous year) employers seeking employees. The event was so successful that a 2015 Job Fair has been scheduled.
- The Farm-to-Table movement has helped Asheville earn its reputation as a "Foodtopia" and continues to grow as more restaurants, grocery stores, and farmers markets offer meats, vegetables, fruits, and other foods that are locally grown and produced. Sales of such locally produced items as trout caviar, hand-picked blueberries, heirloom apples, and artisan breads and cheeses support both the establishment where the transaction occurs and the local producers. This expansion of farm-fresh food has been embraced by residents and visitors who receive the benefit of eating the freshest foods they can find, while also helping the local economy.



- Buncombe County has worked closely with the Asheville Area Chamber to facilitate local expansions and new investments. Some key investments include:
 - BorgWarner announced a \$55 million expansion, adding 154 new jobs to build turbo engine parts found in cars and heavy equipment, as well as Indy race cars.
 - Kearfott Corp. is investing \$11.9 million in its Black Mountain plant, adding 75 new jobs to build navigation equipment, including systems on NASA's Voyager 1.
 - Jacob Holm Industries is investing \$45.9 million in its plant making nonwoven fabrics, hiring 66 new workers.



WORKFORCE DEVELOPMENT

PROGRESS

- **Provide robust job training that fits present and anticipated workforce demand.**
 - The number of people placed in employment through participation in Work First was 106 in 2014. In 2012 there were 127 individuals employed through Work First.
 - The number of referrals to the ASPIRE economic development job readiness program was 183 in 2014, with 25 graduates. In 2012 there were 307 participants and 58 graduates.
 - There were 212 individuals served by the Client Supply job readiness program in 2014. In 2012 there were 121.
- **Identify and reduce barriers to employment.**
 - The number of preschoolers (ages 0-4 years) served by the daycare subsidy program was 1,728 in 2014 and 1,799 in 2012.
 - The number of clients served through Emergency Assistance funding for rent was 710 in FY2014 and 878 in FY2012.
- **Encourage collaboration among workforce and educational institutions.**
 - The number of companies participating in training and/or services through the A-B Tech Economic and Workforce Development-Continuing Education Programming increased to 69 in 2014 from 62 in 2012.
 - The number of customized or specialized courses or services offered through A-B Tech Economic and Workforce Development-Continuing Education Programming increased to 163 in 2014 from 80 in 2012.



SUSTAINABILITY IN ACTION

- A-B Tech and the Chamber of Commerce promoted a Job Fair in March 2015 for the new Asheville Outlets, opening in May 2015. Over 800 full and part time retail positions were available to be filled.
- Through two Duke Energy grants and equipment funding provided to the college by the NC Community College System, A-B Tech is establishing an Advanced Manufacturing Center.
- The number of NC Works Customized Training Program state-funded training projects with area industry partners administered and coordinated by A-B Tech grew from five in 2013 to 12 in 2014. The value of the training funded by the State through these projects is over \$2 million.
- Through the NC Advanced Manufacturing Alliance grant from the Department of Labor, North Carolina has placed 186 interns in jobs state-wide over the last three years; of that number, 66 have been placed by A-B Tech's Economic and Workforce Development-Continuing Education Program.
- Building on A-B Tech's Craft Beverage Institute of the Southeast, the Economic and Workforce Development-Continuing Education program will offer a new Beverage Logistics certificate in the Summer of 2015.

CONCLUSION

BUNCOMBE COUNTY'S third year of implementation of the Sustainability Plan has allowed the County to identify trends. With at least three years of data, this is the first year where more meaningful illustrations have been used to describe the progress in several areas. Also, in this year's Annual Report we have celebrated success through our Sustainability in Action information on each goal page rather than focusing on strategies.

Throughout the next year of implementation, an important area of focus will be on new facilities and developments that are planned within Buncombe County (i.e., growth). These include developments in the areas of education, health, and the economy.

Educational Facilities:

- Three new public schools will open this year, two in the City of Asheville and one in the Enka Candler community.
- Beside the recently constructed Public Safety Training Center and A-B Tech's Public Safety Training Facility Classroom building, the new firing range for law enforcement will be near completion.
- A-B Tech's Allied Health and Workforce Development Building, parking deck, and Auditorium/Multi-purpose building will be complete within the next year.

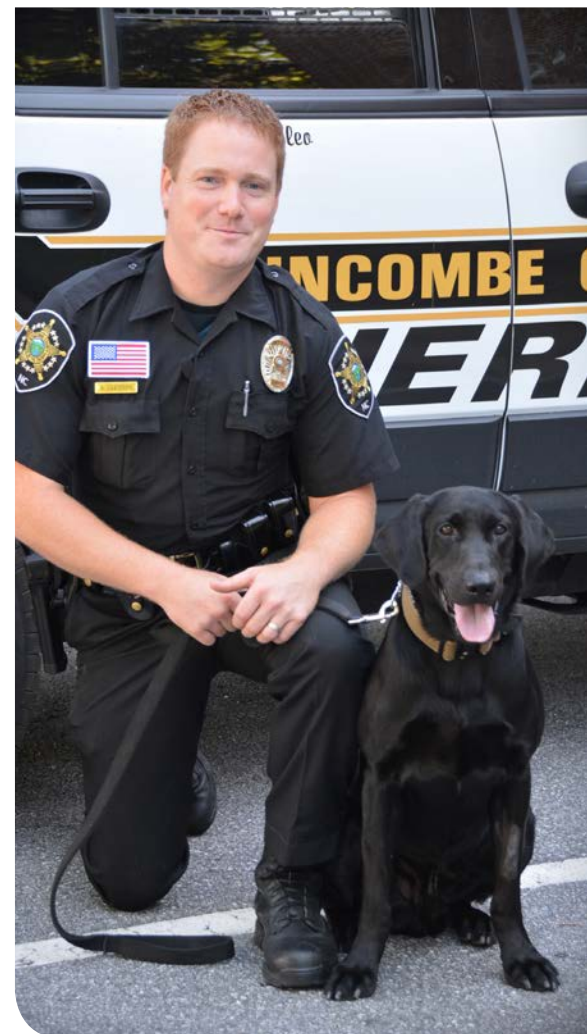
Health Facilities:

- Mission Health System is the largest employer West of Charlotte with 10,500 employees within the hospital system and a total job impact of over 12,000 workers. Currently a \$420 million multi-year project for the hospital is being designed to transform facilities and increase services.
- Buncombe County HHS facility addition and garage will begin construction, which includes a seven-story addition to the current building.

Economy:

- Expansions or relocations of several craft beer companies and suppliers, including Highland Brewing, Hi Wire, Wicked Weed, and White Labs, Inc., will provide over 150 new jobs with investment of nearly \$20 million over the next five years. Currently 18 craft breweries are located within Buncombe County.
- There are eight new hotels planned or under construction in downtown Asheville, including both boutique hotels and larger chain hotels such as Hilton Garden Inn, Marriott, and Hyatt Place. These support our tax base and local tourist industry sector.
- The Asheville Regional Airport announced a \$64 million expansion beginning this year and expected to be complete in 2017.

The County's Sustainability Plan is implemented through County departments and local agencies, but its ultimate success relies on its ability to influence and improve citizens' lives. The Plan itself only provides guidance and a framework; the initiatives and programs that are being pursued are those efforts that are making the difference.



APPENDIX F

COMMUNITY DEVELOPMENT GRANTS PERFORMANCE ANALYSIS REVIEW













**Buncombe County Community Development Grants
Performance Analysis Review
Fiscal Year 2015 - 4th Quarter/year end**






Listing by Sustainability Goal




Community

-  Education..... page 1
-  Health..... page 2
-  Housing..... page 3
-  Citizenship..... n/a
-  Equity in Access..... page 4
-  Safety..... page 6
-  Preparedness..... n/a
-  Healthy Environments..... page 6

Environment

-  Conservation..... page 7
-  Waste Prevention..... page 7
-  Transportation..... page 8

Economy

-  Local Food..... page 8
-  Local Economy..... page 8
-  Workforce..... page 10


Listing by Agency

- ARC of Buncombe County..... page 2
- ASAP..... page 8
- Asheville Area Arts Council..... page 8
- Asheville Buncombe Institute of Parity Achievement (ABIPA)..... page 4
- Asheville Community Theatre..... page 9
- Asheville Downtown Association Foundation..... page 9
- Asheville Greenworks..... page 7
- Asheville-Buncombe Community Christian Ministry (ABCCM)..... page 4
- Asheville-Buncombe (A-B) Regional Sports Commission..... page 9
- Big Ivy Community Club..... pages 4,6
- Black Mountain Parks and Recreation..... page 7
- Buncombe County Schools..... page 1
- Child Abuse Prevention Services..... page 6
- Children First/Communities in Schools (CIS)..... page 1
- City of Asheville..... page 9
- Colburn Earth Science Museum..... page 1
- Cooperative Extension..... page 5
- Eblen Charities..... page 1
- Environmental Quality Insitute..... page 7
- Folk Heritage Committee..... page 10
- Getting Back to the Basics..... page 2
- Green Opportunities..... page 10
- Habitat for Humanity..... page 3
- Helpmate..... page 6
- Homeward Bound..... page 3
- MANNA FoodBank..... page 5
- Mountain Housing Opportunities..... page 3
- Mt. Zion Community Development..... page 2
- Nazareth First Baptist Church..... page 7
- One Youth at a Time..... page 2
- Pisgah Legal Services..... page 6
- Riverlink..... page 8
- Society for the Historical Preservation of the 26th NC Troops..... page 10
- Swannanoa Valley Christian Ministry..... page 5
- WNC Communities..... page 8
- YMI Cultural Center..... page 10
- YWCA..... pages 3,5,11

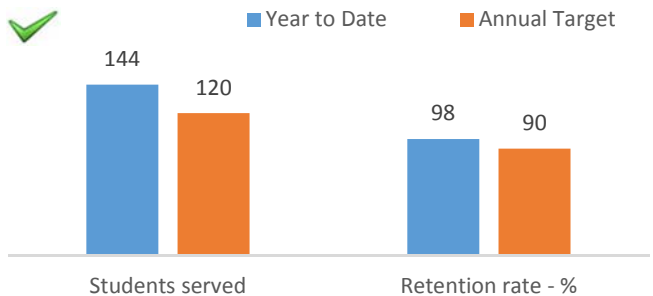
Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

**Buncombe County Schools
Career Academy at Erwin High**
Education

Provides dropout prevention services at Erwin High through a work-based learning program focused on career and college readiness



\$94,000




Metric	Year to Date	Annual Target
Students served	144	120
Retention rate - %	98	90

Utilizes evidence-based national Career Academy model; Retention calculated annually

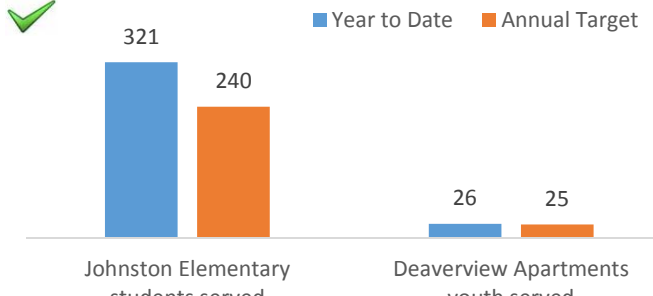
Nonprofit financial assurances on file:
n/a - public agency

**Children First/CIS
Success Coordinators**
Education

Provides learning, support, and engagement services to students and families at Johnston Elementary and Deaverview Apartments



\$21,000




Metric	Year to Date	Annual Target
Johnston Elementary students served	321	240
Deaverview Apartments youth served	26	25

Utilizes evidence-based national Communities in Schools model

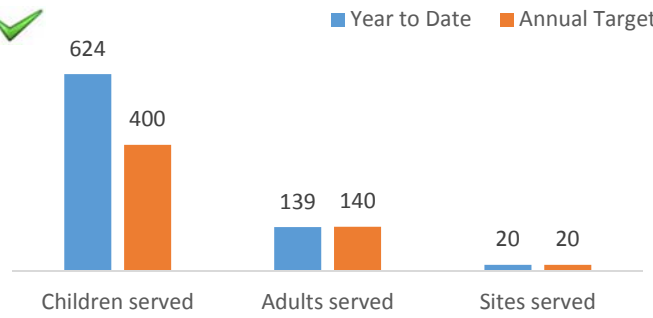
Nonprofit financial assurances on file:
IRS form 990, Audited financial statements

**Colburn Earth Science Museum
Fusion**
Education

Operates an early childhood STEM (science, technology, engineering & math) program



\$16,657




Metric	Year to Date	Annual Target
Children served	624	400
Adults served	139	140
Sites served	20	20

Includes training & curriculum materials; Parent programs take place in spring

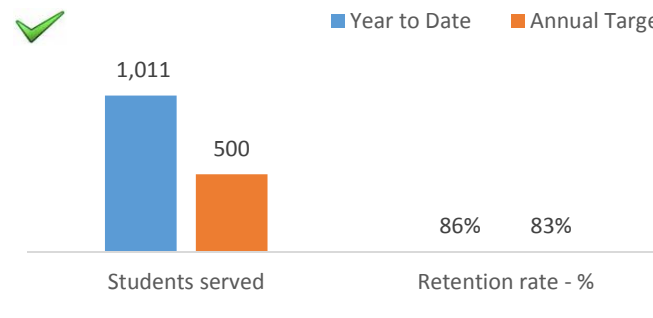
Nonprofit financial assurances on file:
IRS Form 990, Profit & Loss statement, Balance sheet

**Eblen Charities
Graduation Initiative**
Education

Provides services to eliminate barriers to graduation (contracts with Buncombe County Schools)



\$50,000



Metric	Year to Date	Annual Target
Students served	1,011	500
Retention rate - %	86%	83%

Services include advisement and linkage with community resources; Retention calculated annually

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


✔ Desirable or ✘ undesirable trends
 ✔ Met performance standard
 ⚠ Slightly below performance standard
 ● Below performance standard

Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

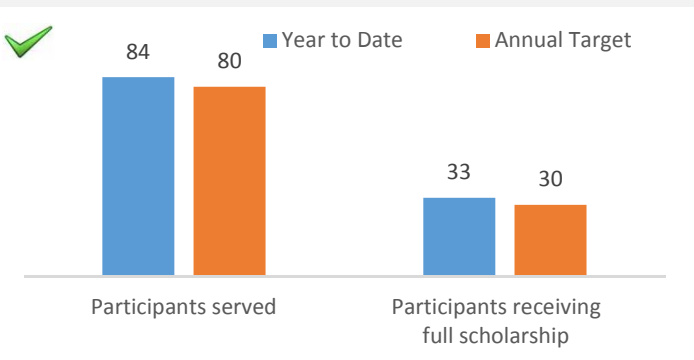
**Getting Back to the Basics
Project Lighten Up**

Education



\$13,000

Operates a summer day camp for underserved/economically disadvantaged children




Metric	Year to Date	Annual Target
Participants served	84	80
Participants receiving full scholarship	33	30

Focuses on children from Shiloh, Pisgah View, and Hillcrest Apartments

[Nonprofit financial assurances on file:](#)
 IRS form 990, Bank reconciliation detail

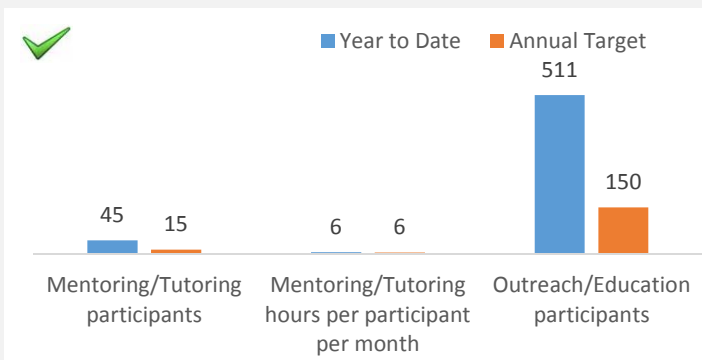
**One Youth at a Time
Youth Mentoring**

Education



\$50,000

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




Metric	Year to Date	Annual Target
Mentoring/Tutoring participants	45	15
Mentoring/Tutoring hours per participant per month	6	6
Outreach/Education participants	511	150

Outreach/Education at Mt. Zion Baptist, Hall Fletcher School, and WNC Baptist Fellowship

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

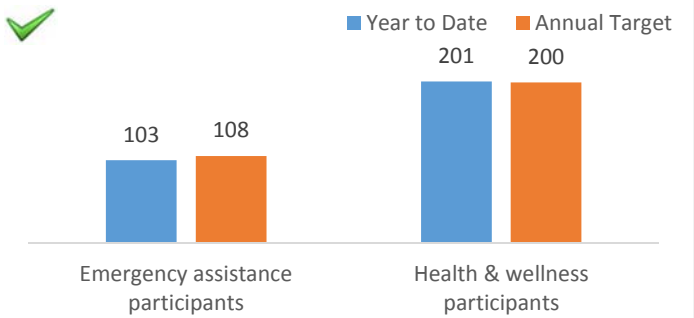
**ARC of Buncombe County
Wellness & Basic Needs**

Health



\$30,000

Provides health & wellness programming and emergency assistance (utilities, rent)




Metric	Year to Date	Annual Target
Emergency assistance participants	103	108
Health & wellness participants	201	200

Health & wellness services includes Progressive Education Program (PEP) at TC Roberson

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

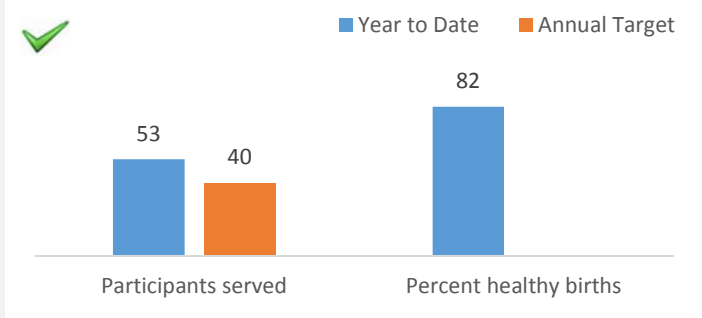
**Mt. Zion Community Development
Project NAF**

Health



\$42,750

Provides case management, health education, and support services to improve birth outcomes for African-American women



Metric	Year to Date	Annual Target
Participants served	53	40
Percent healthy births	82	


11 births by program participants; 1 low-weight & 2 premature

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

➡ ➡ Desirable or ➡ ➡ undesirable trends
 ✔ Met performance standard
 ⚠ Slightly below performance standard
 ● Below performance standard
 Slightly below = 5% or more


Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

**YWCA
MotherLove**

Health


Provides case management services to pregnant and parenting teens and delivers pregnancy prevention education in area high schools

\$20,000




	Year to Date	Annual Target
Case management participants	33	30
Outreach/education participants	75	70

Goal to increase healthy birth outcomes, decrease repeat pregnancies, and support education


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

**Habitat for Humanity
Family Services**

Housing


Provides homeownership and home repairs as well as homeownership and financial education to low-income families

\$60,000




	Year to Date	Annual Target
New home closings	14	14
Home repairs completed	36	40

Family services include homeownership courses & sweat equity monitoring


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

**Homeward Bound
Project Rebound**

Housing


Provides intensive case management & permanent supportive housing for high-need chronically homeless

\$50,000




	Year to Date	Annual Target
Participants served	30	25
Percent of participants with improved outcomes	23	44

Utilizing Pathways model for access to health and social services, Self-sufficiency reported annually


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

**Mountain Housing Opportunities
Affordable Housing**

Housing


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

\$75,000



	Year to Date	Annual Target
Home repairs	101	130
New homeowner households	31	30
Renter households	674	616

More than 1,500 people served across all programs


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


 Desirable or  undesirable trends
  Met performance standard
  Slightly below performance standard
  Below performance standard
 Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

ABIPA
Community Service Navigator

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

Equity in Access

 \$50,000




	Year to Date	Annual Target
Participants served	422	200
Community health & outreach events	92	80

Utilizing Pathways model; Top needs included food, employment, education, housing, and transportation
Nonprofit financial assurances on file:
 IRS Form 990, Profit & Loss statement, Balance sheet

ABCCM
Hominy Valley Project

New building for providing emergency assistance, employment, and health services to western Buncombe County


Equity in Access

 \$140,000


Buncombe County funds	10%
Other funding sources	90%

Capital project - New facility opened November 3rd, 2014
Nonprofit financial assurances on file:
 Audited financial statements - not subject to filing 990

ABCCM
Community Service Navigator

Links people with Buncombe County Health and Human Services and community resources in west & south Buncombe County

Equity in Access

 \$50,000





	Year to Date	Annual Target
Participants served	724	150
Referrals to health & human services	1,310	300

Top needs included: food, housing, employment, financial, & health care
Nonprofit financial assurances on file:
 Audited financial statements - not subject to filing 990

Big Ivy Community Club
Community Service Navigator

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

Equity in Access

 \$25,000



	Year to Date	Annual Target
Participants receiving health & human service information	2,921	2,675
Community health & outreach events	8	5


Coordinated Medicaid & Affordable Care Act health insurance outreach
Nonprofit financial assurances on file:
 IRS Form 990, Profit & Loss statement, Balance sheet


 Desirable or  undesirable trends
  Met performance standard
 Slightly below performance standard
 Below performance standard
Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

**Cooperative Extension
Food & Nutrition Education**

Provides food, nutrition, and well-being education for limited resource audiences

Equity in Access

 \$17,000




	Year to Date	Annual Target
Participants served	251	150
Education lessons provided	1,641	1,488


Reported services beginning October 1

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

**MANNA FoodBank
Hunger Relief**

Operates a food bank that distributes food to partner agencies that serve individuals and families in need

Equity in Access

 \$30,000




	Year to Date	Annual Target
Partner agencies served	122	110
Pounds of food distributed	160,764	108,000
volunteers engaged	8,905	6,000


33% of food distributed was fresh produce

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

**Swannanoa Valley Christian Ministry
Community Service Navigator**

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

Equity in Access

 \$25,000




	Year to Date	Annual Target
Participants served	156	125
Referrals to health & human services	330	250


Top needs included employment, health care, housing, transportation, and food

Nonprofit financial assurances on file:
 Financials prepared internally - not subject to filing 990

**YWCA
Community Service Navigator**

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

Equity in Access

 \$25,000



	Year to Date	Annual Target
Participants served	197	125
Referrals to health & human services	379	250

Top needs included health care, childcare, food, mental health, and employment

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

 Desirable or  undesirable trends  Met performance standard  Slightly below performance standard  Below performance standard *Slightly below = 5% or more*

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

Child Abuse Prevention Services
Child Advocacy Services

Safety

Provides school-based abuse prevention education, parenting skills training, and abuse recovery therapy for children & families

\$18,000

	Year to Date	Annual Target
Crisis intervention and counseling participants	382	500
Students served through prevention services	8,382	8,000

Treatment approach is trauma focused preventive behavior therapy

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

Helpmate
Crisis Stabilization

Safety

Operates 24-hour hotline, emergency shelter, counseling, and safety planning for survivors of domestic violence

\$50,000

	Year to Date	Annual Target
Participants served	2,636	750
Hotline calls	3,080	2,397

Sheltered 175 adults & 78 children; Counseled 263 participants

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

Pisgah Legal Services
Legal Assistance

Safety

Provides legal assistance to help low-income people meet basic needs, avoid homelessness, and maintain safety from violence and abuse

\$225,000

	Year to Date	Annual Target
Cases	3,633	3,000
Case outcomes	6,697	5,000
Households assisted	3,633	1,800

\$9.2 million total case benefits, Top cases = domestic violence, consumer & housing

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

Big Ivy Community Club
Facilities & Programs

Healthy Environments

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

\$32,245

	Year to Date	Annual Target
Community-wide special events	8	6
Households served by food pantry	731	200


Facilities include swimming pool, walking trail, basketball/volleyball courts, and playgrounds

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

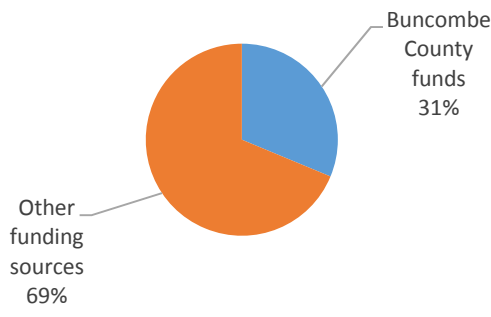
➔ ➔ Desirable or ➔ ➔ undesirable trends
 ✔ Met performance standard
 ⚠ Slightly below performance standard
 ● Below performance standard
 Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

**Black Mountain Parks and Rec
Lib Harper Playground**

Healthy Environments

 \$10,000

Build and maintain new playground at Carver Community Center, serving 2 schools, 2 after school programs, and the community




Buncombe County funds 31%

Other funding sources 69%

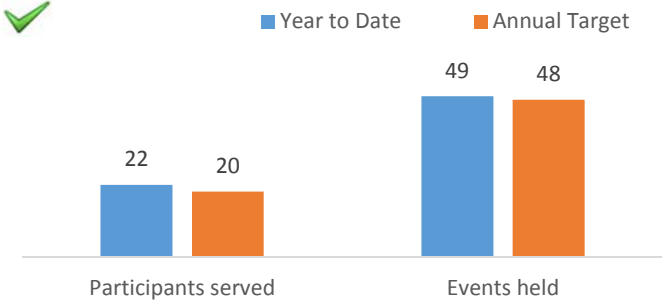
Capital project - New playground completed July 11th, 2014

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

**Nazareth First Baptist Church
Senior Care Fellowship**

Healthy Environments

 \$1,500

Provides weekly meal and fellowship program for older adults




Year to Date (blue) | Annual Target (orange)

Metric	Year to Date	Annual Target
Participants served	22	20
Events held	49	48

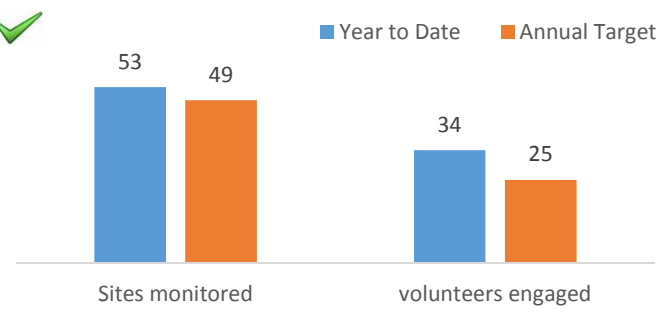
Recreational & educational opportunities

Nonprofit financial assurances on file:
 Bank statement

**Environmental Quality Institute
Water Information Network**

Conservation

 \$8,000

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




Year to Date (blue) | Annual Target (orange)

Metric	Year to Date	Annual Target
Sites monitored	53	49
volunteers engaged	34	25

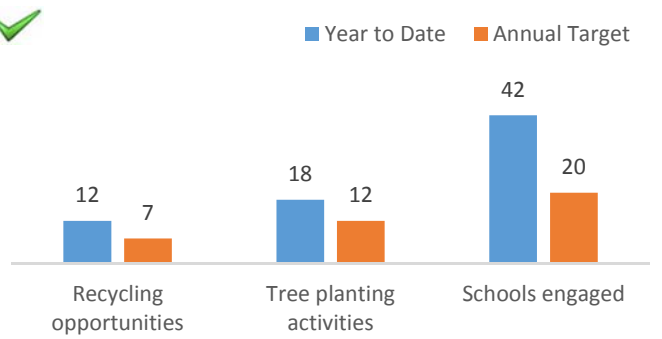
Measures levels of ammonia, nitrogen, nitrates, orthophosphates, turbidity, ph levels, etc.

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

**Asheville Greenworks
Cleaning and Greening Asheville**

Waste Prevention

 \$50,000

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



Year to Date (blue) | Annual Target (orange)

Metric	Year to Date	Annual Target
Recycling opportunities	12	7
Tree planting activities	18	12
Schools engaged	42	20

Engages County, City, Charter, and Private schools in education and community service

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


 Desirable or  undesirable trends  Met performance standard  Slightly below performance standard  Below performance standard Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end


**Riverlink
Hominy Creek Greenway**

Transportation

Overseeing improvements to Hominy Park Greenway, including trail & drainage improvements, outdoor classroom, forest garden, and outreach



\$25,500



■ Year to Date ■ Annual Target

Metric	Year to Date	Annual Target
Miles of trails improved	3	3
volunteers engaged	573	500

Work includes removing invasive plant species & planting trees

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

**ASAP
Local Food**

Local Food

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



\$20,000



■ Year to Date ■ Annual Target

Metric	Year to Date	Annual Target
Participating farms	117	115
Appalachian Grown farmers markets	15	12


Other activities: Local Food Guide, Farm Tour, Farm to School Conference

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


**WNC Communities
Agriculture Development**

Local Food

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



\$15,000



■ Year to Date ■ Annual Target

Metric	Year to Date	Annual Target
Sales at WNC Regional Livestock Center	\$16,234,910	\$12,800,000
Program areas	8	8

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

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

**Asheville Area Arts Council
Arts Regranting**

Local Economy

Provides grants to local artists, neighborhoods, organizations, and cultural institutions



\$20,000



■ Year to Date ■ Annual Target

Metric	Year to Date	Annual Target
Buncombe Artist Project grant recipients	11	2
Creative Placemaking grant recipients	4	3
Grassroots Arts grants recipients	19	3

Creative Placemaking grant process currently underway

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

 Desirable or  undesirable trends

 Met performance standard

 Slightly below performance standard

 Below performance standard

Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

Asheville Community Theatre
Improving Access to the Arts

Provides grants to local artists, neighborhoods, organizations, and cultural institutions

Local Economy

\$10,000

✔

■ Year to Date
■ Annual Target



Category	Year to Date	Annual Target
Day camp & youth production class	315	300
Participants receiving subsidy	56	30

Youth productions: Tanglewood Theatre; Broadway Bootcamp & various plays

Nonprofit financial assurances on file:
IRS Form 990, Draft internal financial statements

Asheville Downtown Association
2014/2015 Events

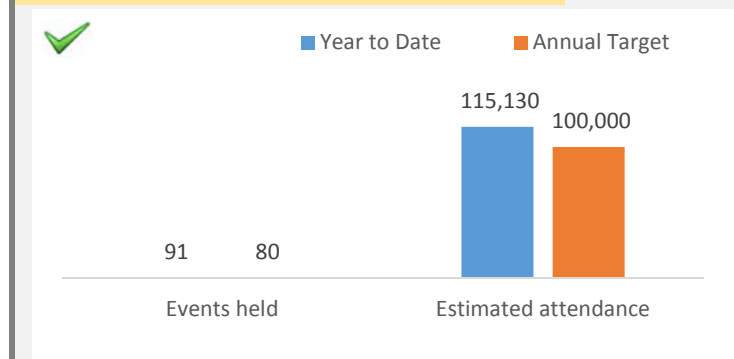
Provides free cultural programming events in downtown Asheville

Local Economy

\$10,000

✔

■ Year to Date
■ Annual Target



Category	Year to Date	Annual Target
Events held	91	80
Estimated attendance	115,130	100,000

Events included: Downtown After 5, Independence Day Celebration, Pritchard Park Series, Holiday events

Nonprofit financial assurances on file:
IRS Form 990, Draft internal financial statements

A-B Regional Sports Commission
Sporting Events

Recruits and supports local sporting events for tourism & economic development

Local Economy

\$45,000

✔

■ Year to Date
■ Annual Target



Category	Year to Date	Annual Target
Sporting events hosted	5	5
Sporting events supported	13	10

Events: Basketball, Cycling, Lacrosse, Gymnastics, Soccer, Tennis, Wrestling

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

City of Asheville
Historic Resources Commission

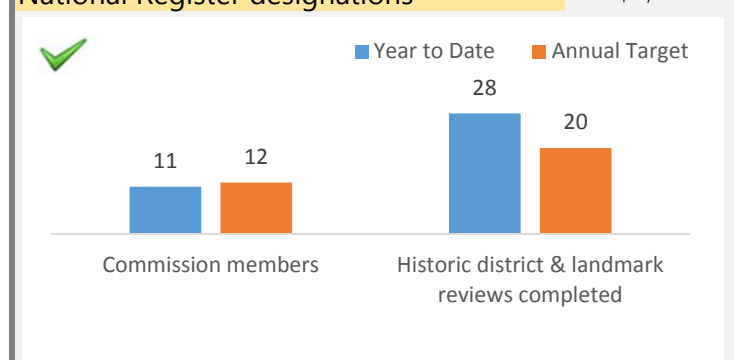
Coordinates historic preservation activities for the City and County, including historic districts, landmarks, and National Register designations

Local Economy

\$4,500

✔

■ Year to Date
■ Annual Target



Category	Year to Date	Annual Target
Commission members	11	12
Historic district & landmark reviews completed	28	20

Reports only annually

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

✔ Desirable or ✘ undesirable trends
 ✔ Met performance standard
 ⚠ Slightly below performance standard
 ● Below performance standard
 Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

Folk Heritage Committee Shindig on the Green	Local Economy									
Operates Shindig on the Green & Mountain Dance and Folk Festival	 \$4,200									
<div style="display: flex; justify-content: space-around; font-size: 10px;"> ■ Year to Date ■ Annual Target </div> <table border="1" style="margin: 10px auto; border-collapse: collapse; width: 80%;"> <thead> <tr> <th>Category</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Shindig on the Green events</td> <td style="text-align: center;">7</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Mountain Dance and Folk Festival days</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>		Category	Year to Date	Annual Target	Shindig on the Green events	7	8	Mountain Dance and Folk Festival days	3	3
Category	Year to Date	Annual Target								
Shindig on the Green events	7	8								
Mountain Dance and Folk Festival days	3	3								
1 event cancelled due to weather										
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Profit & Loss statement, Balance sheet										



Society for the 26th NC Troops Vance Monument Preservation	Local Economy
Restoration of Vance Monument, including repointing mortar joints, cleaning granite/bronze surfaces & repainting fencing	 \$7,500
Capital project - Restoration of granite obelisk monument to Zebulon Vance in Pack Square	
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Budget	

YMI Cultural Center Cultural Programs	Local Economy									
Provides educational, economic, entrepreneurial and cultural programming with an emphasis on African American heritage	 \$40,000									
<div style="display: flex; justify-content: space-around; font-size: 10px;"> ■ Year to Date ■ Annual Target </div> <table border="1" style="margin: 10px auto; border-collapse: collapse; width: 80%;"> <thead> <tr> <th>Category</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Exhibits & events hosted</td> <td style="text-align: center;">20</td> <td style="text-align: center;">24</td> </tr> <tr> <td>Visitors to Center</td> <td style="text-align: center;">3,231</td> <td style="text-align: center;">5,000</td> </tr> </tbody> </table>		Category	Year to Date	Annual Target	Exhibits & events hosted	20	24	Visitors to Center	3,231	5,000
Category	Year to Date	Annual Target								
Exhibits & events hosted	20	24								
Visitors to Center	3,231	5,000								
Events included Goombay Festival, Kwanza celebration, "Cash Crop" & Kings of Africa exhibits										
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Profit & Loss statement, Balance sheet										

Green Opportunities GO Kitchen Ready	Workforce									
Provides job and life skills training to address barriers to employment to help people attain meaningful jobs in the restaurant industry	 \$25,000									
<div style="display: flex; justify-content: space-around; font-size: 10px;"> ■ Year to Date ■ Annual Target </div> <table border="1" style="margin: 10px auto; border-collapse: collapse; width: 80%;"> <thead> <tr> <th>Category</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Participants served</td> <td style="text-align: center;">87</td> <td style="text-align: center;">55</td> </tr> <tr> <td>Average placement wage</td> <td style="text-align: center;">\$10.45</td> <td style="text-align: center;">\$10.00</td> </tr> </tbody> </table>		Category	Year to Date	Annual Target	Participants served	87	55	Average placement wage	\$10.45	\$10.00
Category	Year to Date	Annual Target								
Participants served	87	55								
Average placement wage	\$10.45	\$10.00								
22 participants placed in restaurant industry jobs/apprenticeships										
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Profit & Loss statement, Balance sheet										

▲▲ Desirable or ▼▼ undesirable trends
 ✓ Met performance standard
 ⚠ Slightly below performance standard
 ● Below performance standard
 Slightly below = 5% or more

Buncombe County Community Development Grants Performance Analysis Review Fiscal Year 2015 - 4th Quarter/year end

YWCA Drop-in Childcare	Workforce  \$30,000				
Provides child care on a no-cost, flexible, short-term basis to families working toward financial stability					
 <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <p>■ Year to Date</p> <p>■ Annual Target</p> </div> </div> <table style="margin: 10px auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Participants &...</th> <th style="text-align: center;">Free childcare hours provided</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"> <div style="display: flex; justify-content: space-between; width: 100%;"> 498 450 </div> </td> <td style="text-align: center;"> <div style="display: flex; justify-content: space-between; width: 100%;"> 9,943 10,000 </div> </td> </tr> </tbody> </table>		Participants &...	Free childcare hours provided	<div style="display: flex; justify-content: space-between; width: 100%;"> 498 450 </div>	<div style="display: flex; justify-content: space-between; width: 100%;"> 9,943 10,000 </div>
Participants &...	Free childcare hours provided				
<div style="display: flex; justify-content: space-between; width: 100%;"> 498 450 </div>	<div style="display: flex; justify-content: space-between; width: 100%;"> 9,943 10,000 </div>				
Need: Education & training = 62%, Employment = 29%, Health & social services = 9%					
Nonprofit financial assurances on file: IRS Form 990, Audited financial statements					



Desirable or



undesirable trends



Met performance standard



Slightly below performance standard



Below performance standard

*Slightly below =
5% or more*

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 OUTLAY

An expenditure expected to have a useful life greater than one year and an estimated total cost of \$10,000 or more.

CAPITAL PROJECT

A project expected to have a useful life greater than ten years or an estimated cost of \$250,000 or more. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

CAPITAL PROJECTS FUND

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

CAPITAL RESERVE FUND

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

CCBI

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

CDE

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

CERTIFICATES OF PARTICIPATION (COPs)

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

CJIS

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

CONTINGENCY ACCOUNT

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

CURRENT PERIOD

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

DEBT SERVICE

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

DEBT SERVICE REQUIREMENTS

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

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

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

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

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

EMS

Emergency Medical Services.

ENCUMBRANCE

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

ENTERPRISE FUND

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

EXPENDITURES

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

FISCAL YEAR (FY)

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

FUNCTIONAL LEVEL

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

FUND

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

FUND BALANCE

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

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

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

GENERAL FUND

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

GENERAL OBLIGATION (GO) BONDS

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

GEOGRAPHIC INFORMATION SYSTEM (GIS)

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

GOALS

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

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

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

HHW

Household Hazardous Waste

INFRASTRUCTURE

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

INSTALLMENT FINANCING

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

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

LINE ITEM

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

LIMITED OBLIGATION BONDS (LOBS)

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

LONG TERM DEBT

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

MEASUREMENT FOCUS

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

MISSION STATEMENT

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NET DEBT

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

OBJECT LEVEL

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

OPERATING BUDGET

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

OPERATING EXPENDITURES

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

OPERATING FUND

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

OPERATING TRANSFERS

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

OUTCOME

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

OUTPUT

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

PAY-AS-YOU-GO

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

PROJECT FUND

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

PROPRIETARY FUND

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

PRIOR PERIOD ADJUSTMENT

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

REQUIRED EXPENDITURES

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

RESERVED FUND BALANCE

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

REVENUE

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

SERVICE DISTRICTS

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

SPECIAL ASSESSMENTS

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

SPECIAL OBLIGATION BONDS

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

SPECIAL REVENUE FUND

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

STRATEGIC PLAN

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

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

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

TAX RATE

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

TRANSFERS (IN/OUT)

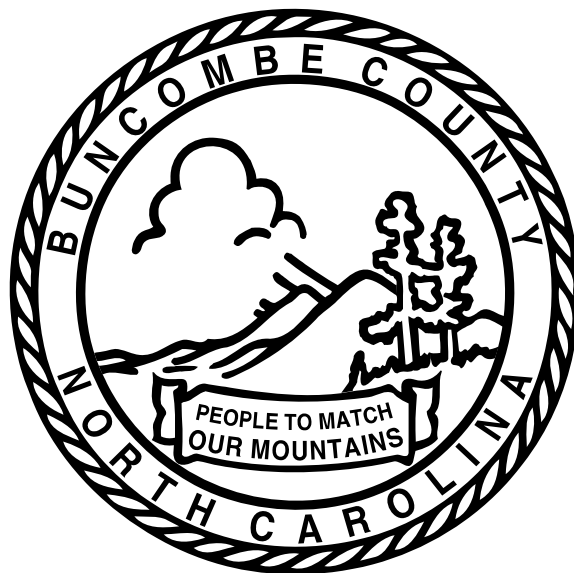
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

UNDESIGNATED FUND BALANCE

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

UNRESTRICTED FUND BALANCE

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



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