

2023

ADOPTED ANNUAL BUDGET IN BRIEF



BUNCOMBE COUNTY
NORTH CAROLINA

FOR THE FISCAL YEAR ENDING JUNE 30, 2023

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Employee & Family Art Contest

Calling all artists: Design our next budget report cover!

This year, the budget office hosted an Art Contest to design the cover of this year's annual budget document. We wanted to highlight Buncombe County's 230th anniversary. Buncombe County employees and their family members were invited to submit an artistic representation of the following prompt:

Buncombe County is a caring community in harmony with its environment where residents succeed, thrive, and realize their potential. This community is turning 230 years old in 2022. What does Buncombe County at 230 mean to you?

Submissions have been displayed in a gallery at Buncombe County's Administrative building during the months of May and June. All artist submissions will have their artwork featured on the cover or throughout the FY2023 Annual Budget Report.

Finalists were invited to attend the Board of Commissioners meeting on May 19, 2022, where they were recognized, and the County Manager recommended the FY23 budget.

The winner of the art contest, Joyce Kanavel, from our Elections department, submitted an acrylic pour painting, utilizing the colors found in the county seal. This painting is the cover of the budget-in-brief document.

Buncombe County, North Carolina

Adopted Budget Fiscal Year 2022-2023



Board of Commissioners

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

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
Jennifer Barnette, Budget Director
John Hudson, Interim Budget Director
Erin Dickmeyer, Budget Analyst
Heather Holsey, Budget Analyst
Sam Riddle, Budget Analyst

BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

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

OUR VISION

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

OUR VALUES

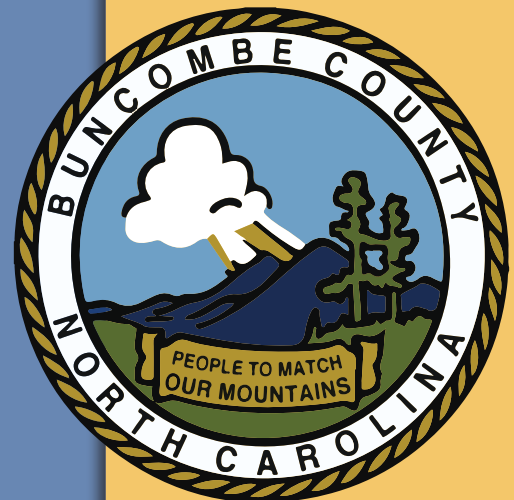
Respect

Integrity

Collaboration

Honesty

Equity





The Buncombe County Seal

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

A Brief History of Buncombe County

Katherine Calhoun Cutshall, August 2021

A Time before “Buncombe”

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

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

Early European Settlement

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

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

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

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

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

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

Formation of Buncombe County and First Local Government

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

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

Buncombe County's Developing Economy

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

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

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

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

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

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

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

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

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

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

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

The Civil War and Reconstruction

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

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

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

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

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

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

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

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

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

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

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

The Gilded and Industrial Age

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

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

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

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

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

The Post-war Era

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

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

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

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

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

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

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

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

Buncombe County Today

Since the 1980s, Buncombe County has continued to attract visitors. More than 10 million people make their way to Buncombe County each year, and tourism remains one of the primary drivers of economic growth. In the 2020 fiscal year, the Buncombe County Tourism Development Authority attributed more than \$392 million to tourism-related tax revenue.²⁶ Other industries also continue to make an impact, including agriculture. Buncombe County is home to at least 21 working family farms that have been in business for more than 100 years.²⁷ As of the 2020 census, Buncombe County is home to more than 260,000 residents and continues to grow.²⁸

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

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

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

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

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

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

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1



Al Whitesides

DISTRICT 2



Amanda Edwards,
Vice-Chair

DISTRICT 3



Parker Sloan



Terri Wells



Jasmine Beach-
Ferarra



Robert Pressley

County Officials

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

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

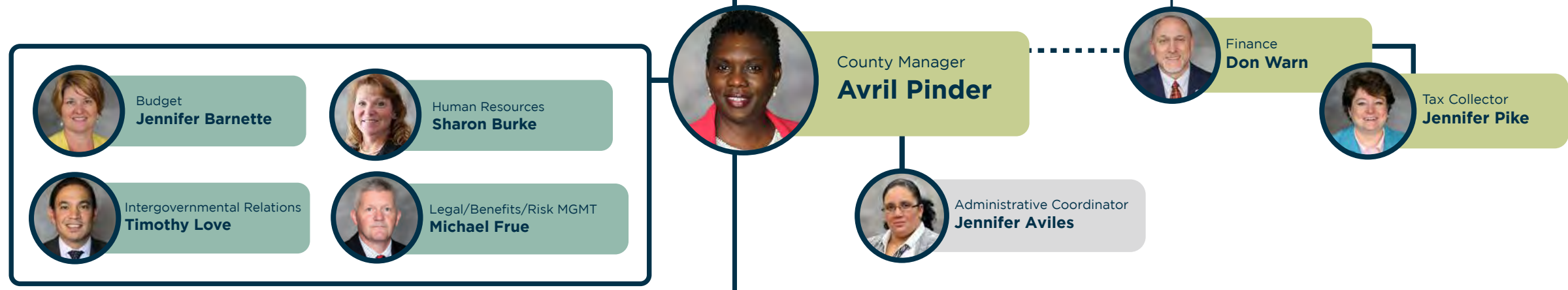


Organizational Chart

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

Residents

Board of Commissioners

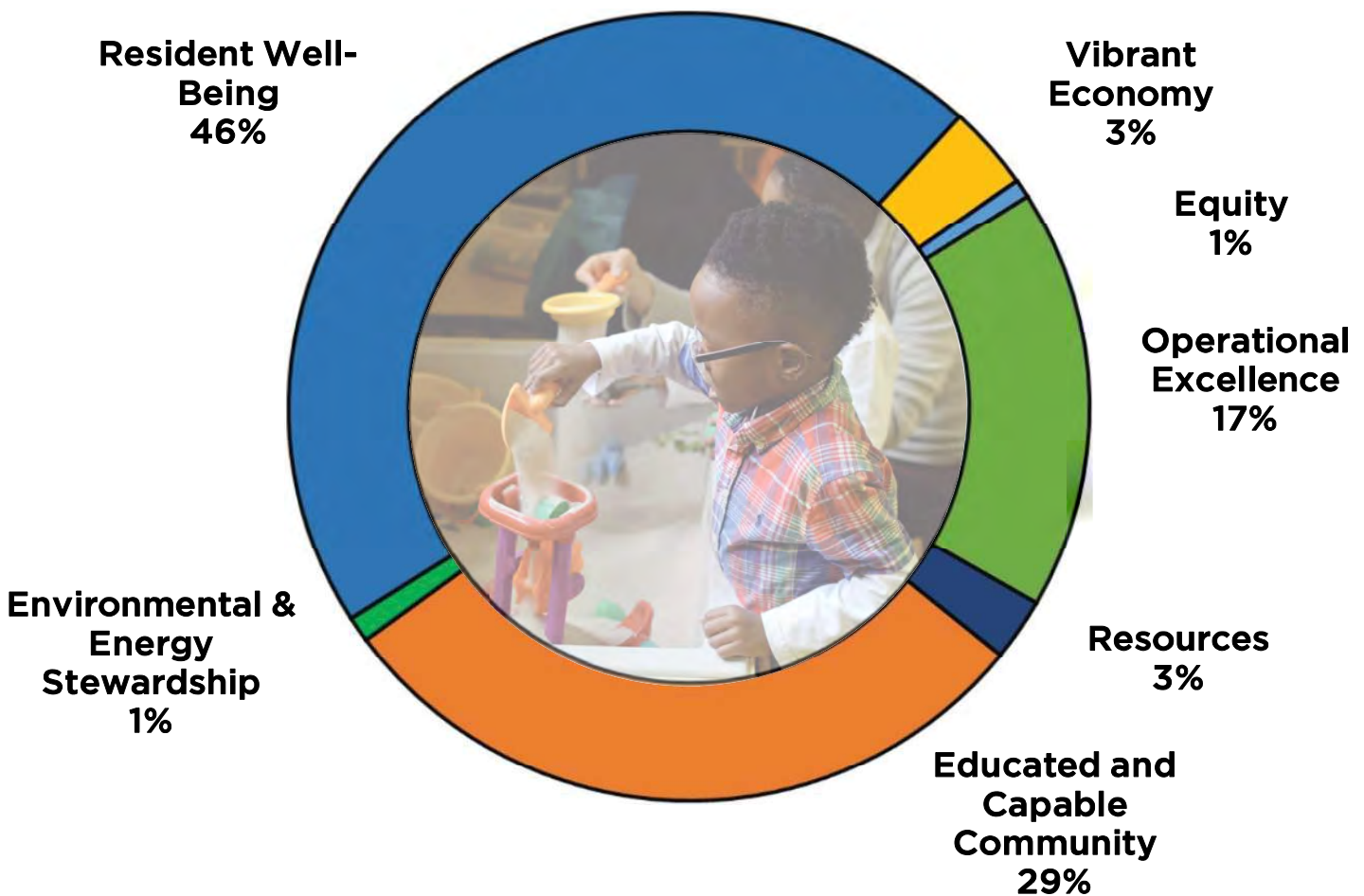




Executive Summary

Budget by Focus Area

As the County focuses its efforts on furthering the goals and initiatives of the Strategic Plan, steps are being taken to align the budget with the Strategic Plan focus areas. The graph below shows the General Fund budget's alignment with the Strategic Plan. Updated budgeting software was acquired in FY2022 allowing departments to select the focus area that each of their line item expenditures supported when submitting their FY2023 budget requests. This refinement allows the County to see how its budget supports the Strategic Plan Focus Areas as well as guide future budgetary decisions that will continue the progress of its goals and initiatives.



Total County Funds

The total adopted operating budget for Buncombe County in fiscal year 2023 is \$573,832,021. The largest fund is the General Fund, which is the County's main operating fund. The General Fund budget total is \$398,135,568, an increase of 2.2% from the FY2022 amended budget. The increase is driven by new positions, spending on education, and investment in Buncombe 2025 Strategic Plan Goals.

The next largest group of funds is the Special Revenue Funds. The total operating expenditures for these funds are \$120,894,382, an increase of 8.6% from the FY2022 amended budget. This increase results from the most recently seen growth in sales tax and occupancy tax revenues that are passed along to other entities per state statutes.

The Enterprise Funds have adopted expenditures of \$13,726,378. This is an increase of 3.8% from last year's amended budget. The Solid Waste Fund increase of \$540,203 is primarily for differences in capital spending from the prior year.

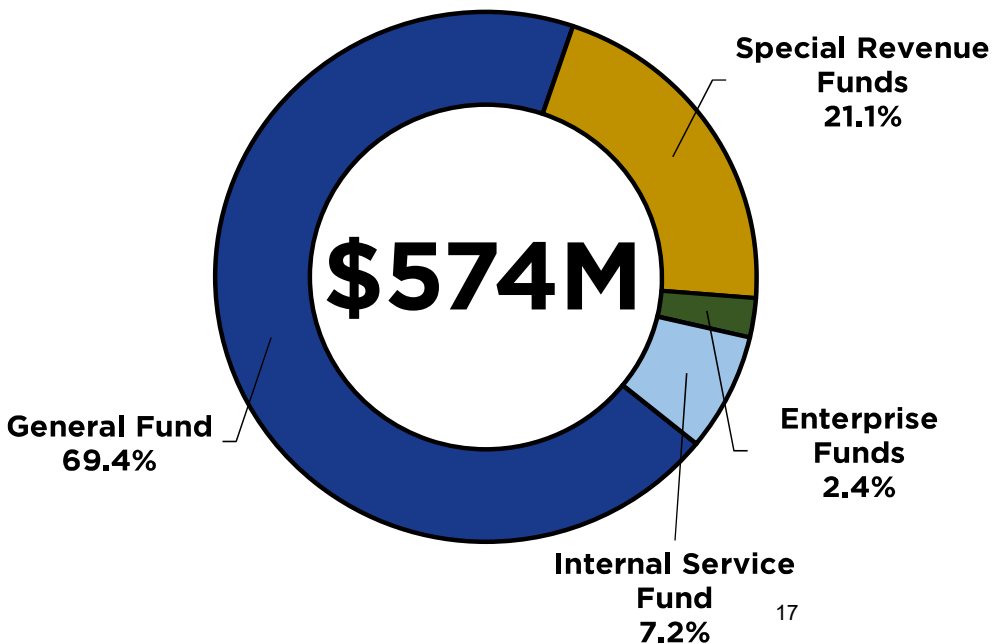
The adopted budget for the Internal Service Fund includes expenditures of \$41,075,693 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.

General Fund
\$398,135,568

Special Revenue Funds
\$120,894,382

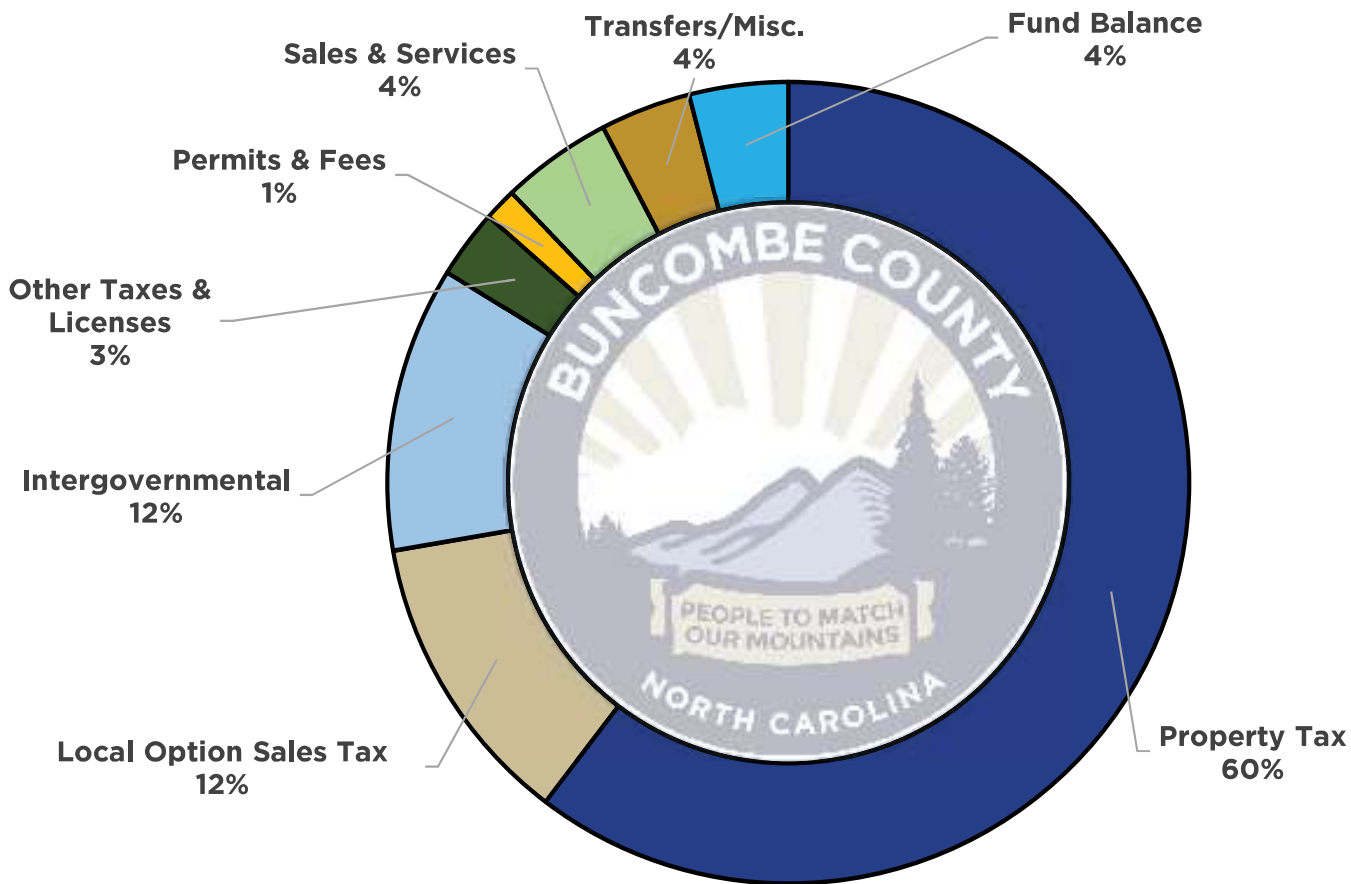
Enterprise Funds
\$13,726,378

Internal Service Fund
\$41,075,693



General Fund

Where Does the Funding Come From?



Primary Revenue Sources*	2019/20 Actuals	2020/2021 Actuals	2021/22 Amended	2022/2023 Budget	% Change from FY 2022 Amended
Property Tax	\$ 206,786,990	\$ 219,807,333	\$ 233,596,662	\$ 240,309,247	2.87%
Sales Tax	\$ 32,468,456	\$ 37,062,183	\$ 36,647,872	\$ 47,527,393	29.69%
Intergovernmental	\$ 45,800,186	\$ 47,755,491	\$ 49,259,239	\$ 45,771,676	-7.08%
Other Taxes and Licenses	\$ 7,623,716	\$ 9,376,262	\$ 11,786,000	\$ 11,018,000	-6.52%
Permits & Fees	\$ 4,704,686	\$ 5,310,142	\$ 4,933,000	\$ 5,210,000	5.62%
Sales & Services	\$ 18,193,694	\$ 21,778,358	\$ 19,112,709	\$ 17,858,468	-6.56%
Total	\$ 315,577,728	\$ 341,089,769	\$ 355,335,482	\$ 367,694,784	3.48%

Major Revenue Source: Property Taxes

The County's largest revenue source is Property Tax, accounting for 60% of the General Fund. By law, the budget for property tax revenues is limited by the prior year's rate. The FY2023 budget estimate for Property Tax is based on a 99.65% collection rate. Property Tax is budgeted at \$239,159,247, which does not include \$500,000 budgeted for prior year property tax collection and \$650,000 budgeted for property tax late payment interest.

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

Fiscal Year: 2023

Tax Year: 2022

(Estimated Taxable Value as of 3/9/22)

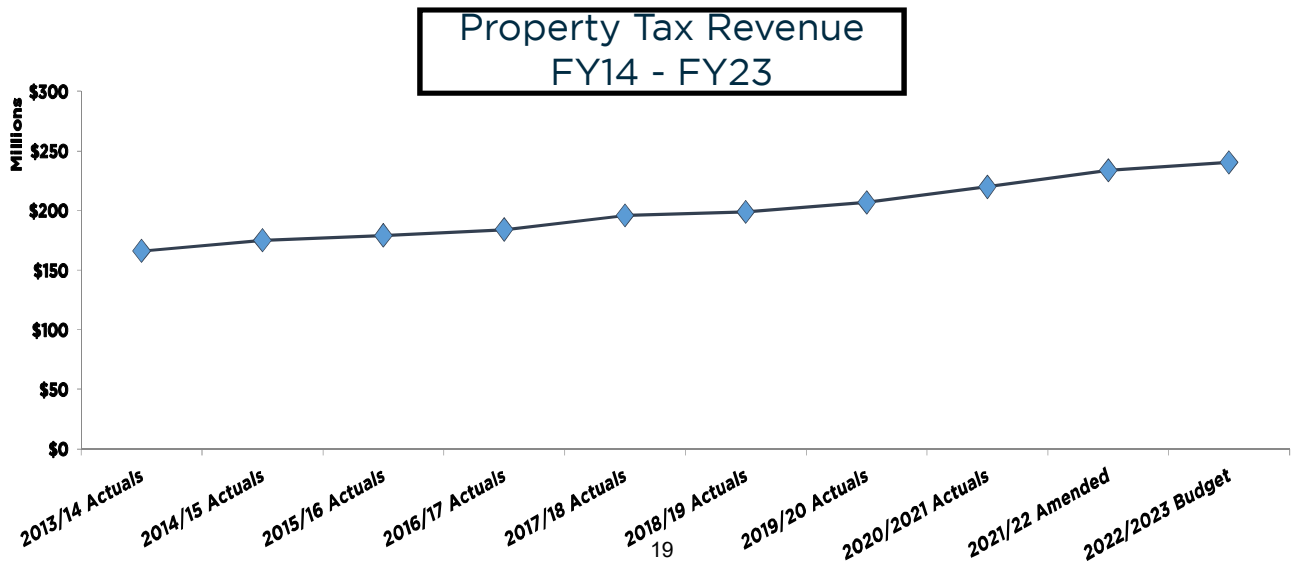
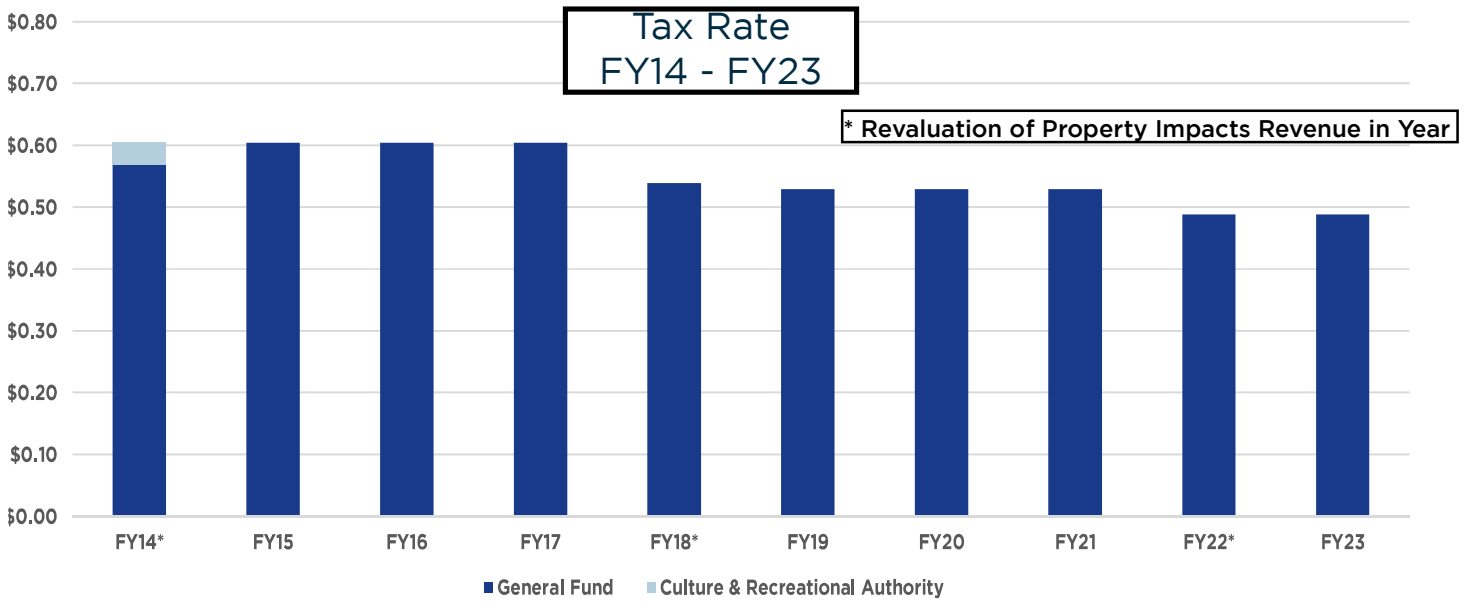
FY2023 Adopted Tax Rate

48.8¢

per \$100 of property value

Real Property	\$42,896,535,402
Personal Property	2,568,048,113
Public Service Companies	955,509,516
Registered Motor Vehicles	2,760,080,277
Total Basis	\$49,180,173,308

Collection Rate 99.65%



Major Revenue Source: Sales Tax

The FY2023 Sales Tax Revenue estimate is \$47,527,393.

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

For FY2023, the North Carolina Office of State Budget and Management projects low sales tax growth over projected totals for FY2022 given the immense growth during FY2022.

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

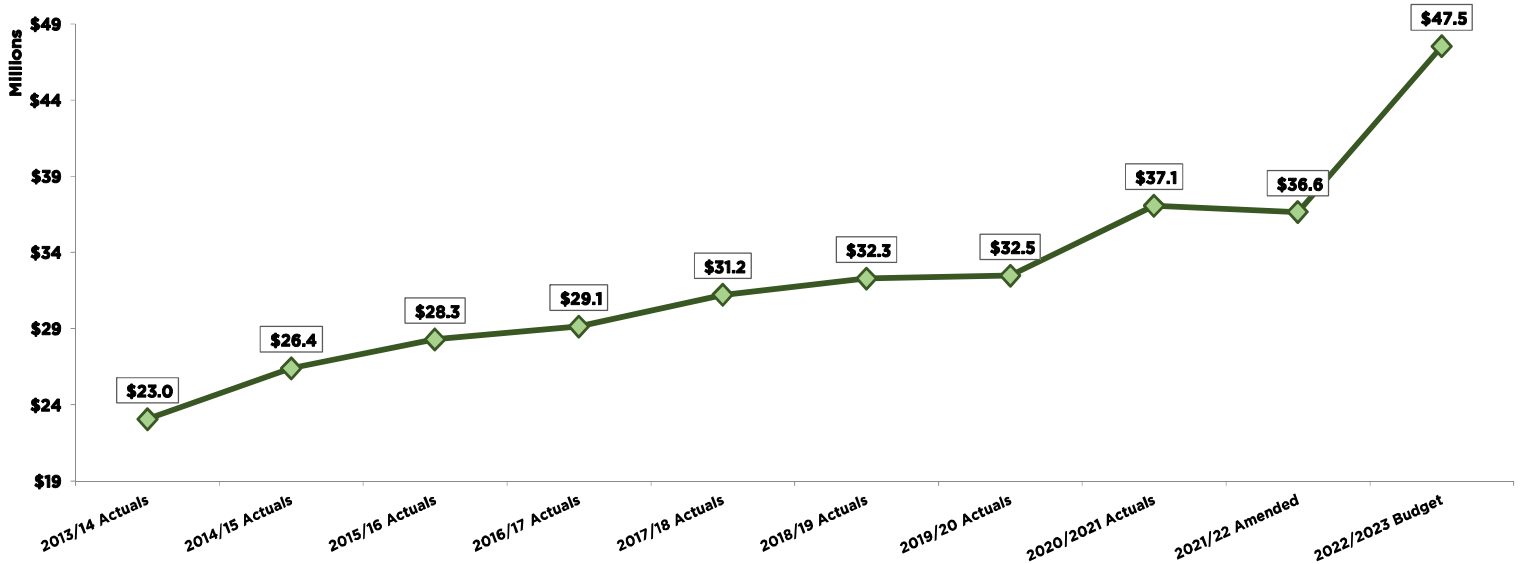
- The one percent tax authorized in 1971 (Article 39) . House Bill 507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction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

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

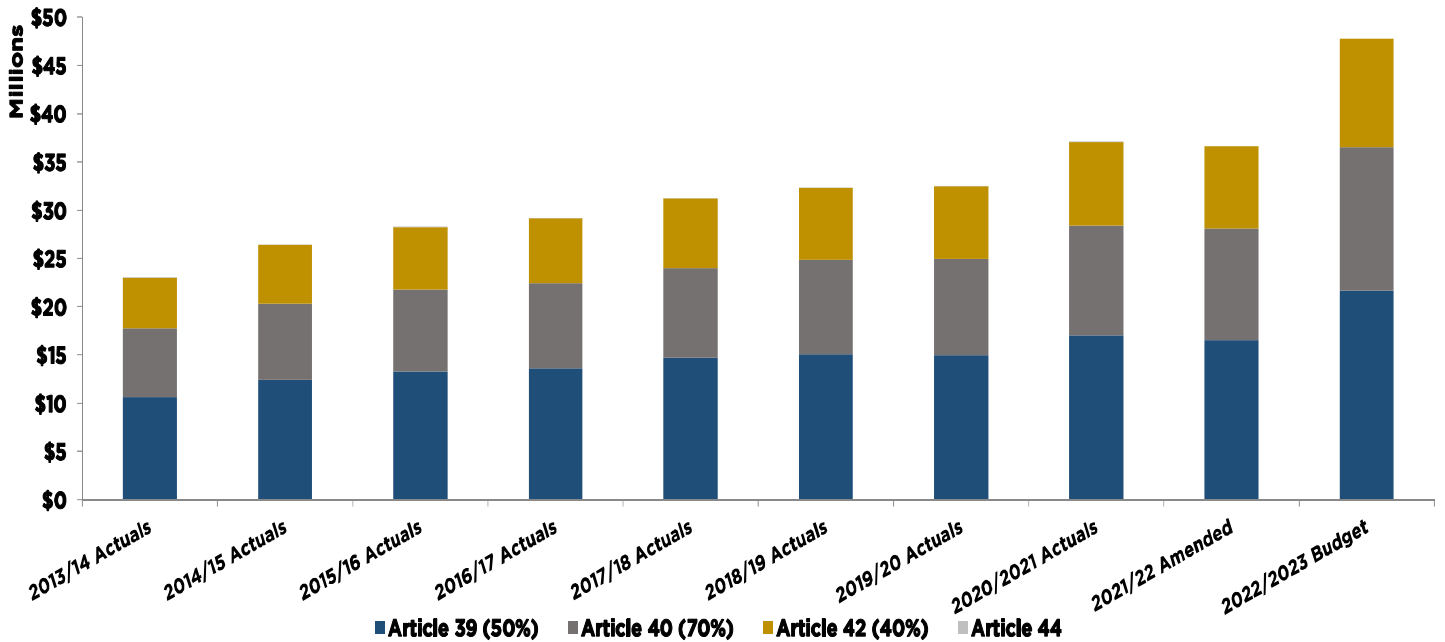
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to

Buncombe County Schools and Asheville City Schools pro rata according to average daily membership (ADM) in the two school systems. Due to the shift in Article 40 (30%) and Article 42 (60%) sales tax revenue from the General Fund to the Public Schools ADM Capital Project Fund, prior year sales tax data presented in this annual budget report excludes these articles. Capital projects are budgeted using Capital Project Fund Ordinances.

Total Sales Tax Revenue FY14 - FY23



Sales Tax Revenue by Article FY14 - FY23



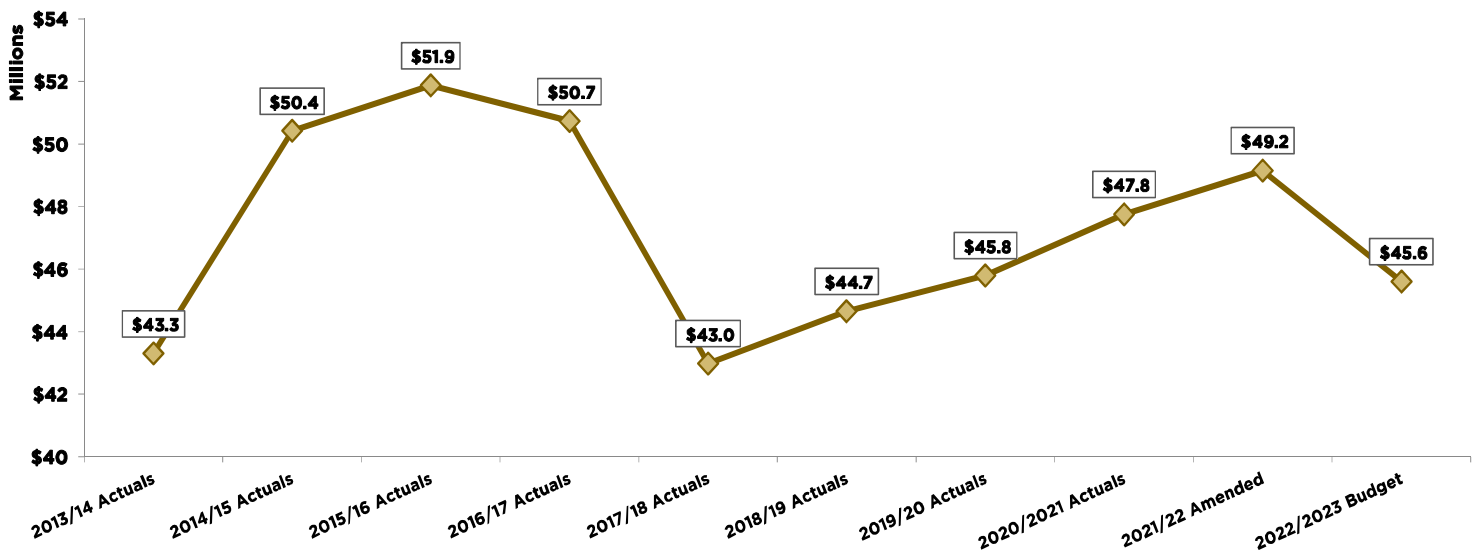
Article	County Share	FY2020 Actual	FY2021 Actual	FY2022 Amended	FY2023 Budget	Growth Over FY22
39	50%	\$14,958,026	\$16,997,020	\$16,997,020	\$21,557,979	29.9%
40	70%	\$9,954,565	\$11,430,503	\$11,505,209	\$14,786,854	28.5%
42	40%	\$7,553,687	\$8,634,293	\$8,543,562	\$11,182,560	30.9%
44	0%	\$2,178	\$366			
	Total	\$32,468,456	\$37,062,183	\$36,610,128	\$47,527,393	29.7%
46	0%	\$13,915,008	\$16,031,281	\$11,498,030	\$20,440,318	77.8%

Major Revenue Source: Intergovernmental

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$45,771,676 and account for 12% of General Fund revenues.

Most of this funding (\$34,906,593) is in federal and state allocations for the Social Service Department (DSS) and Direct Assistance division in FY2022-2023. Public Health is also expected to receive \$4,262,823 in state and federal revenues. An additional \$3.2M is budgeted for revenue from local governments for services provided by Identification Bureau and 911 Operations. As grants are realized throughout the year the budget is amended to reflect the increased revenues.

Intergovernmental Revenue
FY14 - FY23



Other Revenue Sources

Other Taxes & Licenses

This revenue source, representing 3% of the adopted budget, includes \$8,600,000 for the real property transfer tax (excise tax) and \$1,252,000 for video programming taxes. The rental car tax is budgeted at \$825,000, heavy equipment rental tax at \$300,000, and privilege license tax at \$41,000 for FY2023.

Permits & Fees

The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. The revenue generated for licenses and permits makes up 1%, or \$5,210,000, of the General Fund revenue. Permits and inspections make up 60% of these total revenues.

Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Public Health revenues, EMS fees, and Jail revenues. For FY2023, adopted General Fund revenues for sales and services are estimated at \$17,858,468. Sales and Services represent 5% of the total General Fund adopted budget. Highlights include \$3.4M for Public Health, \$7.0M for Emergency Services, \$1.5M for Tax Collections, and \$1.7M for rental income.

Other Revenues

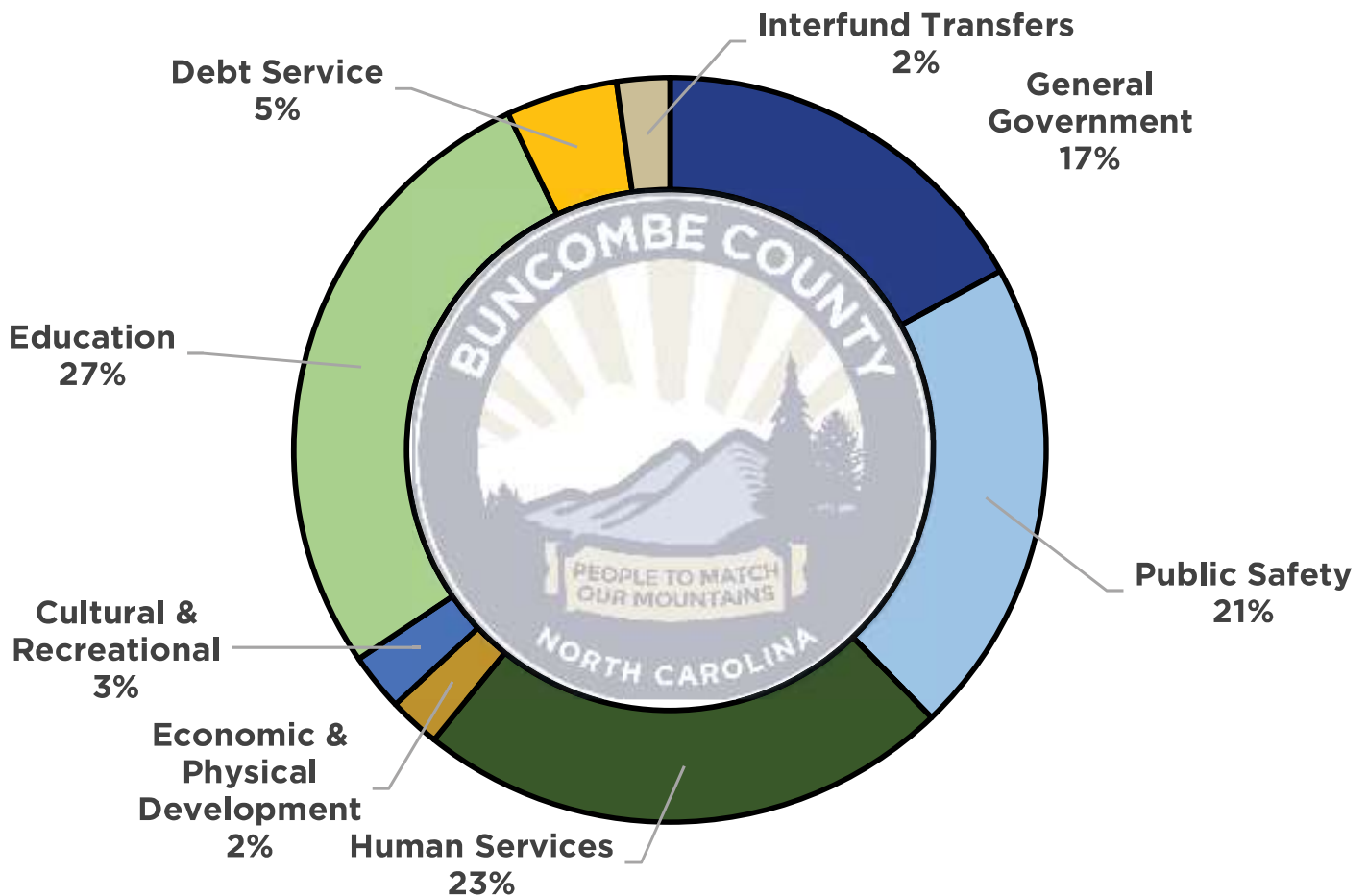
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are adopted at \$14,590,045.

Fund Balance

In the General Fund, \$15,850,739 of fund balance is appropriated in the FY2022-2023 Adopted Budget. This accounts for 4% of General Fund appropriations. The projected fund balance assures the county will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County.

General Fund

Where Does the Funding Go?



The Buncombe 2025 Strategic Plan served as the basis for the FY2023 Adopted Budget. The strategic focus areas are:

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

However, per statute, Buncombe County's adopted budget is presented by functional area. The FY2023 budget keeps the focus on core services: Education, Human Services, and Public Safety. These service areas account for just over 71% of the total FY2023 budget.

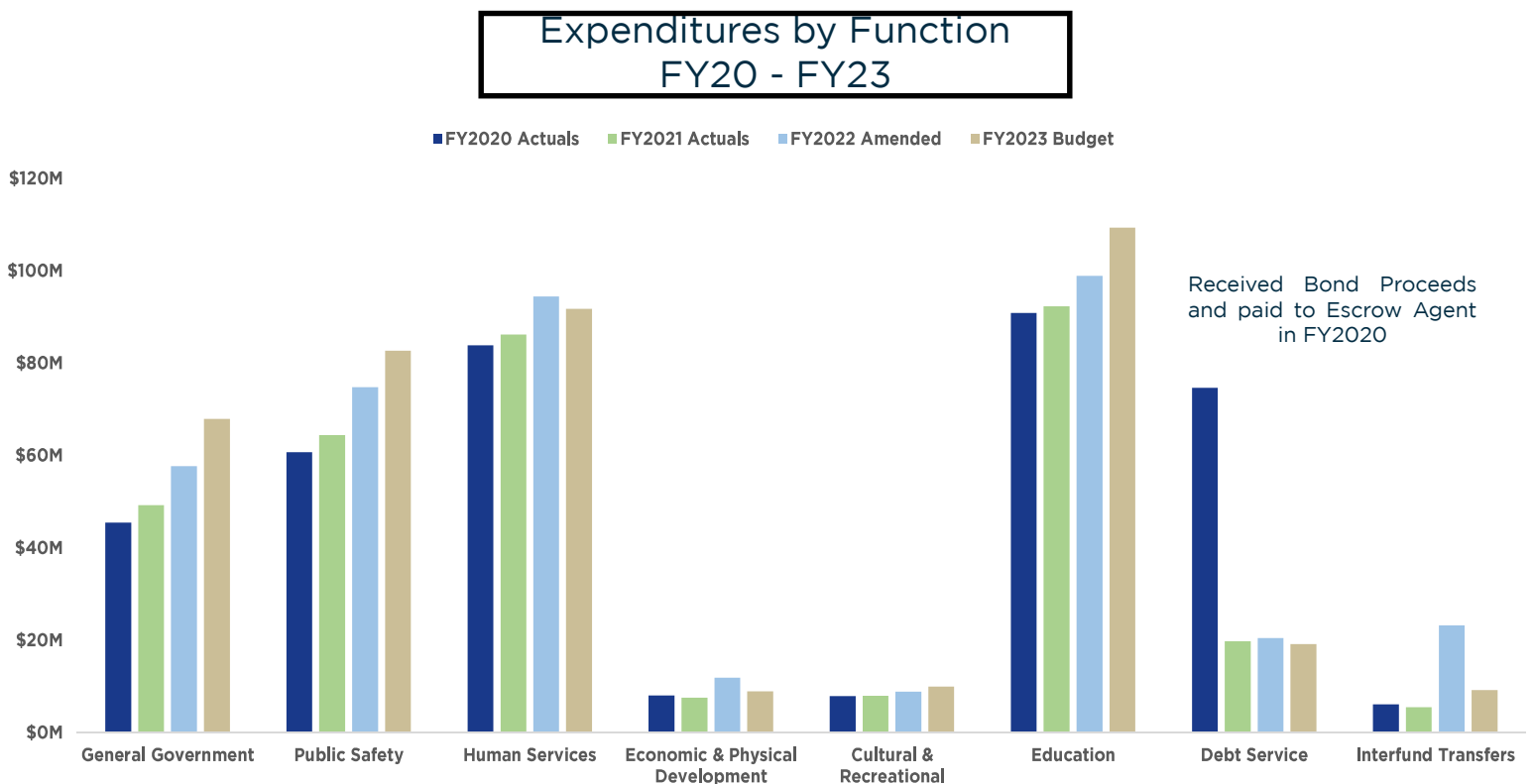
- Education - \$109,226,848
The FY2023 Adopted Budget includes \$81,880,404 for Buncombe County Schools and \$15,283,953 for Asheville City Schools. These dollars provide continued investment in staff to support students in reaching their potential. Addressing staffing shortages through payscales is one specific focus of the increased dollars. The FY2022 Asheville-

Buncombe Technical Community College budget is \$7,728,142. Pre-K support totals \$3,820,349.

- **Human Services - \$91,644,505**
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness. For FY2023, six (6) new positions are included covering areas such as Adult Protective Services, Environmental Health, and Housing.
- **Public Safety - \$82,592,325**
Emergency Services, Sheriff's Office, and Detention Center are the largest components of the Public Safety function. Two important investments in Emergency Services will be pursued in FY2023: an Emergency Services Assessment is planned to determine strengths, areas for improvement, recruitment and retention opportunities, and data-driven strategies to improve performance; new paramedic personnel and a Quality Assurance Officer will increase capacity and ensure quality.

Some highlights from the other functional areas include:

- Affordable Housing - Interfund Transfer (\$2,311,845)
- Economic Development Incentives - Econ. & Phys. Development/Interfund (\$3,868,000)
- Reparations Allocation - General Government (\$2,000,000)



Special Revenue Funds

Register of Deeds

Automation Fund

\$148,646

Special Revenue Funds are funds that rely on specific revenue sources that are legally restricted to specified purposes. The total \$120,894,382 represents 21% of the total County adopted budget.

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

Register of Deeds

Trust Fund

\$400,000

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

Tax Reappraisal Reserve Fund

\$531,913

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

Occupancy Tax Fund

\$46,000,000

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

911 Fund

\$1,288,426

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

Special Taxing Districts Fund

\$64,064,144

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

Transportation Fund

\$4,817,803

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

PDF Woodfin Fund

\$813,450

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

Forfeiture Fund

\$230,000

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

School Fines & Forfeitures Fund

\$2,000,000

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

Representative Payee Fund

\$600,000

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

Enterprise Funds

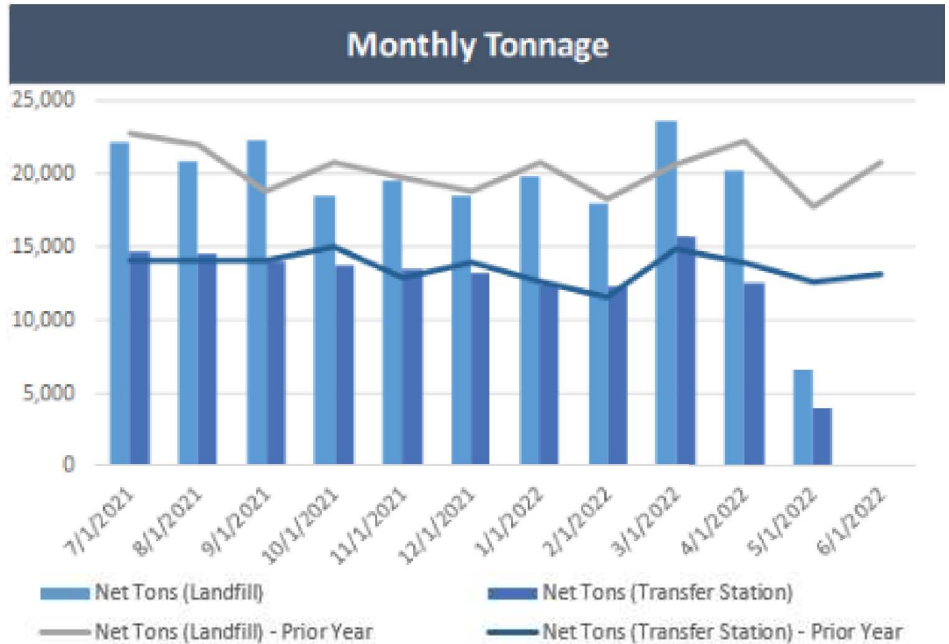
Enterprise Funds

The total adopted budget for the Enterprise Funds is \$13,726,378. This is a 3.8% increase from the FY2022 amended budget. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

Solid Waste

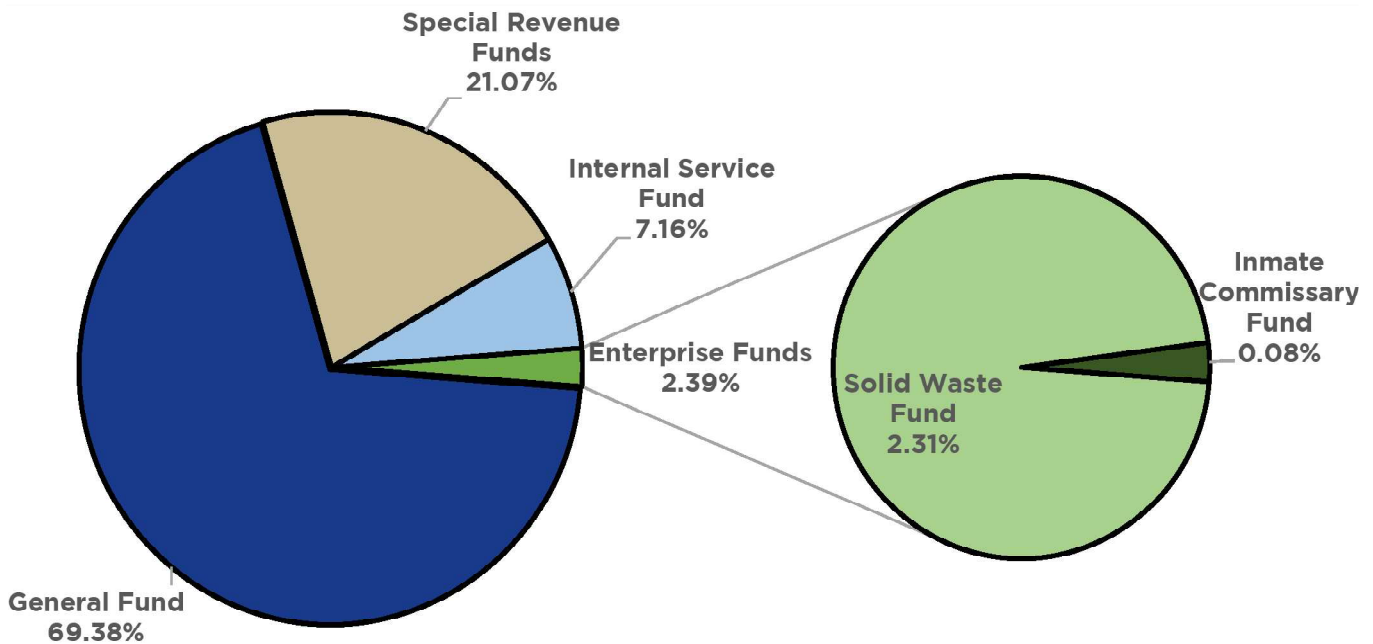
The total adopted budget for Solid Waste is \$13,280,413, a 4.2% increase from the FY2022 amended budget.

- FY21 MSW Tonnage: 180,116
- FY21 MSW Tonnage Through March: 142,071
- FY22 MSW Tonnage Through March: 105,391
- FY21 Total Tons: 224,457
- FY21 Total Tons Through March: 167,405
- FY22 Total Tons Through March: 168,640



Inmate Commissary

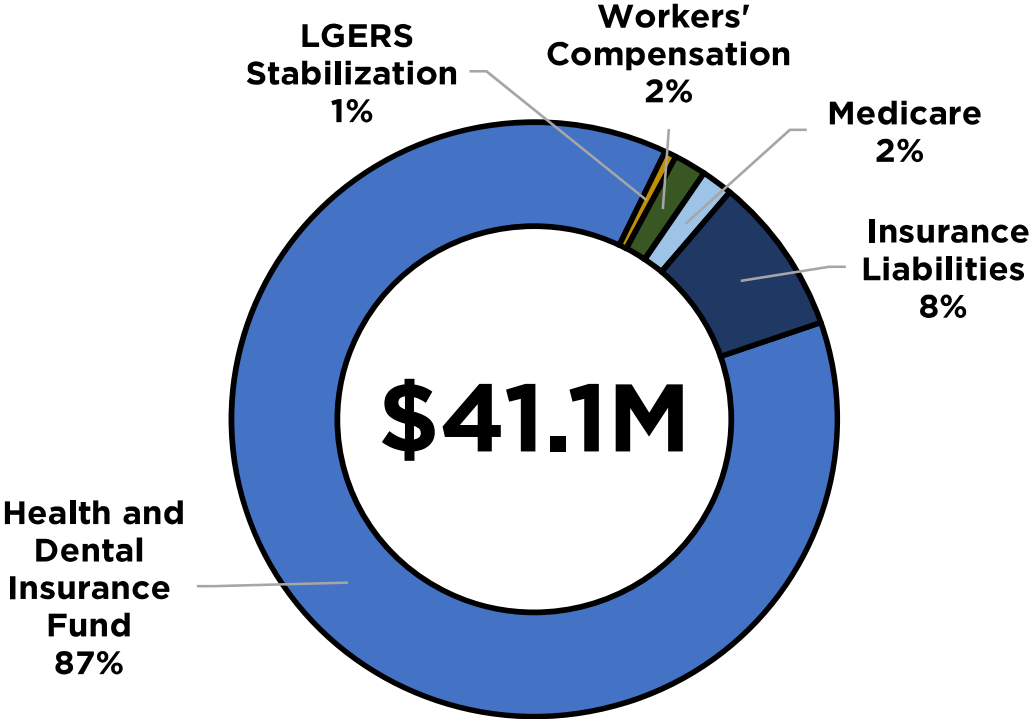
The total adopted budget for Inmate Commissary is \$445,965, which is an 8% decrease from the FY2022 amended budget. Revenues for this fund are generated through sales to the inmate population in the County’s Detention Center and are projected lower than FY2022’s budget, resulting in the decrease.



Internal Service Fund

The Internal Service Fund is adopted at \$41,075,693 and was established to account for the County's group health (self insurance), group dental (purchased), workers' compensation, unemployment, State Local Government Employee Retirement (LGERS) contribution, and general liability programs.

Health & Dental Insurance	\$35,889,901
Insurance Liabilities	\$3,561,219
Medicare	\$700,000
Workers' Compensation	\$709,573
LGERS Stabilization	\$260,000



OPERATING BUDGET SUMMARY: ALL FUNDS

	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
Revenues:				
General Fund	379,570,022	351,096,062	389,444,711	398,135,568
Special Revenue Funds:				
Occupancy Tax Fund	20,782,158	27,242,169	41,000,000	46,000,000
Reappraisal Reserve Fund	163,334	63,333	400,870	531,913
Emergency Telephone System Fund	222,380	669,679	1,269,343	1,288,426
Register of Deeds Automation Fund	155,082	189,152	159,101	148,646
Register of Deeds Trust Fund	-	353,574	400,000	400,000
Special Taxing Districts Fund	32,568,871	49,552,895	58,241,373	64,064,144
Transportation Fund	5,237,318	4,100,390	6,330,276	4,817,803
Woodfin PDF Fund	624,496	743,082	778,450	813,450
Forfeitures Fund	82,318	62,301	271,681	230,000
School Fines and Forfeitures Fund	-	636,621	2,000,000	2,000,000
Representative Payee Fund	-	407,918	500,000	600,000
Enterprise Funds:				
Solid Waste Fund	11,452,808	11,985,854	12,740,210	13,280,413
Inmate Commissary Fund	510,828	412,537	483,983	445,965
Internal Service Fund	38,007,937	38,304,691	41,700,465	41,075,693
Total	489,377,552	485,820,258	555,720,463	573,832,021
Expenditures:				
General Fund	376,805,604	332,122,932	389,444,711	398,135,568
Special Revenue Funds:				
Occupancy Tax Fund	20,782,158	27,242,169	41,000,000	46,000,000
Reappraisal Reserve Fund	432,630	166,084	400,870	531,913
Emergency Telephone System Fund	737,003	1,005,805	1,269,343	1,288,426
Register of Deeds Automation Fund	82,947	88,527	159,101	148,646
Register of Deeds Trust Fund	-	353,574	400,000	400,000
Special Taxing Districts Fund	32,568,871	49,552,895	58,241,373	64,064,144
Transportation Fund	4,585,490	3,624,670	6,330,276	4,817,803
Woodfin PDF Fund	628,879	742,800	778,450	813,450
Forfeitures Fund	168,693	256,265	271,681	230,000
School Fines and Forfeitures Fund	-	636,621	2,000,000	2,000,000
Representative Payee Fund	-	356,914	500,000	600,000
Enterprise Funds:				
Solid Waste Fund	8,638,904	10,223,771	12,740,210	13,280,413
Inmate Commissary Fund	486,663	274,472	483,983	445,965
Internal Service Fund	33,491,691	38,467,246	41,700,465	41,075,693
Total	479,409,534	465,114,745	555,720,463	573,832,021

ADOPTED BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
General Fund				
Property Tax	206,786,990	219,807,333	233,596,662	240,309,247
Local Option Sales Tax	32,468,456	37,062,183	36,647,872	47,527,393
Intergovernmental	45,800,186	47,755,491	49,259,239	45,771,676
Other Taxes & Licenses	7,623,716	9,376,262	11,786,000	11,018,000
Permits & Fees	4,704,686	5,310,142	4,933,000	5,210,000
Sales & Services	18,193,694	21,778,358	19,112,709	17,858,468
Interfund Transfers	6,842,647	7,999,549	5,025,346	12,434,241
Bond Proceeds	54,396,766	112,600	-	-
Miscellaneous	1,309,218	1,867,332	1,524,644	1,605,804
Investment Earnings	1,443,663	26,812	50,000	550,000
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	27,509,239	15,850,739
Total	379,570,022	351,096,062	389,444,711	398,135,568
Special Revenue Funds				
Property Tax	25,116,847	37,385,045	44,099,210	45,934,569
Local Option Sales Tax	7,791,340	12,547,024	14,920,613	18,943,025
Intergovernmental	3,799,447	4,052,844	5,611,428	4,361,746
Other Taxes & Licenses	20,782,158	27,242,169	41,000,000	46,000,000
Permits & Fees	153,434	542,703	558,601	548,596
Sales & Services	-	-	-	-
Interfund Transfers	2,027,822	1,525,987	1,834,594	2,142,989
Bond Proceeds	-	-	-	-
Miscellaneous	61,499	685,549	2,036,869	2,008,869
Investment Earnings	26,427	287	500	50
Forfeitures	76,982	39,508	271,681	50,000
Appropriated Fund Balance	-	-	1,017,598	904,538
Total	59,835,957	84,021,115	111,351,094	120,894,382
Enterprise Funds				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	28,280
Other Taxes & Licenses	612,084	659,427	578,816	615,013
Permits & Fees	18,900	7,118	18,100	6,400
Sales & Services	10,918,449	11,310,152	10,978,981	11,269,958
Interfund Transfers	-	60,445	-	-
Bond Proceeds	-	-	-	-
Miscellaneous	252,082	359,326	95,000	95,000
Investment Earnings	162,121	1,923	250	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	1,553,046	1,711,727
Total	11,963,636	12,398,390	13,224,193	13,726,378
Internal Service Fund				
Property Tax	-	-	-	-
Local Option Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Other Taxes & Licenses	-	-	-	-
Permits & Fees	-	-	-	-
Sales & Services	38,007,937	38,304,691	40,835,802	37,463,390
Interfund Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Investment Earnings	-	-	-	-
Forfeitures	-	-	-	-
Appropriated Fund Balance	-	-	864,663	3,612,303
Total	38,007,937	38,304,691	41,700,465	41,075,693
Grand Total	489,377,552	485,820,258	555,720,463	573,832,021

ADOPTED BUDGET SUMMARY ALL FUNDS - EXPENDITURES

Service Area Department	FY2020 Actuals	FY2021 Actuals	FY2022 Amended	FY2023 Budget
General Government				
Benefits and Risk	676,722	-	-	-
Budget	532,413	668,848	849,438	790,030
Community Engagement	708,215	523,330	630,572	654,618
PR & Communications	434,881	697,106	794,150	1,132,474
Compliance	-	-	-	-
County Manager	2,418,083	1,191,595	1,436,276	1,251,951
Diversity, Equity, and Inclusion (DEI)	-	-	-	366,286
Elections	2,330,138	3,033,589	2,640,492	2,801,483
Finance	2,397,851	2,298,635	2,623,483	2,841,473
Fleet Services	995,195	2,313,032	2,963,683	4,563,103
General Services	7,085,669	7,484,731	8,883,320	10,580,447
Parking Services	464,276	431,830	516,380	520,424
Governing Body	942,608	931,102	1,002,143	2,958,945
Human Resources	1,030,821	1,771,888	1,982,180	2,976,215
Information Technology	13,035,749	12,030,555	15,735,013	17,971,126
Intergovernmental Relations	371	49	-	-
Internal Audit	249,026	326,862	449,504	444,572
Legal and Risk	55	1,039,620	1,174,155	1,605,797
Register of Deeds	4,089,469	5,031,801	6,343,181	6,056,448
Strategic Partnership Grants (Includes Arts & Culture)	1,186,428	1,688,063	1,747,363	2,068,699
Strategy and Innovation	1,418,699	1,306,499	1,404,274	1,402,067
Sustainability	-	480,477	532,528	579,470
Tax Assessment	3,322,079	3,304,551	3,561,579	4,012,319
Tax Collections	2,050,469	1,992,300	2,205,006	2,169,284
Nondepartmental	-	549,444	106,296	66,895
Reappraisal Reserve Fund	432,630	166,084	400,870	531,913
Register of Deeds Automation Fund	82,947	88,527	159,101	148,646
Register of Deeds Trust Fund	-	353,574	400,000	400,000
Internal Service Fund	33,491,691	38,467,246	41,700,465	41,075,693
Public Safety				
Emergency Services	15,322,919	16,532,425	15,899,764	20,141,970
Public Safety Training Center	591,474	657,212	755,740	1,161,610
911 Operations	-	-	5,460,710	6,268,761
Identification Bureau	1,716,746	1,955,076	2,039,046	2,228,079
Family Justice Center	523,310	434,385	474,403	505,591
Juvenile Crime Prevention Council	16,415	671,152	630,477	636,461
Justice Resource Support	1,019,576	1,809,959	2,436,585	2,762,433
Pre-trial Release	1,071,666	1,034,010	1,082,358	1,551,299
Public Safety Interoperability Partnership	1,226,970	1,266,447	1,345,372	1,442,663
Detention Center	18,046,840	17,782,930	21,532,459	21,126,327
Sheriff's Office	21,058,682	21,118,136	23,210,036	24,629,280
Nondepartmental	-	1,033,526	(175,983)	137,851
Special Taxing Districts Fund (Fire)	32,568,871	34,997,389	42,241,373	46,814,144
Emergency Telephone System Fund	737,003	1,005,805	1,269,343	1,288,426
BCAT & Sheriff Forfeitures Fund	168,693	256,265	271,681	230,000
Inmate Commissary Fund	486,663	274,472	483,983	445,965
Human Services				
Animal Services	1,176,747	1,437,022	1,511,246	1,480,824
Behavioral Health	1,545,733	856,478	839,579	600,000
Community Contracts	-	-	-	-
Direct Assistance	8,023,241	8,352,275	11,061,042	9,982,325
Division of Social Services	51,809,688	51,709,305	53,993,953	56,370,941
Public Health	20,801,819	22,222,613	26,183,843	23,794,883
Veterans Service	388,780	399,716	402,183	418,511
Nondepartmental	-	1,114,790	348,967	(1,002,979)
Transportation Fund	4,585,490	3,624,670	6,330,276	4,817,803
Representative Payee Fund	-	356,914	500,000	600,000

Economic & Physical Development

Economic Development	2,500,109	2,011,070	5,302,676	1,665,000
Permits & Inspections	2,430,243	2,459,347	2,792,156	2,804,682
Planning	2,006,901	1,896,094	2,492,236	3,132,827
Agriculture and Land Resources	624,399	569,105	759,628	849,930
Cooperative Extension	406,865	396,955	475,774	486,651
Nondepartmental	-	102,122	(1,919)	(111,337)
Occupancy Tax Fund	20,782,158	27,242,169	41,000,000	46,000,000
Woodfin PDF Fund	628,879	742,800	778,450	813,450
Solid Waste Fund	8,638,904	10,223,771	12,740,210	13,280,413

Cultural & Recreational

Arts, Museum & History (Moved to Strategic Partnerships)	100,000	-	-	-
Library	5,755,570	5,729,113	6,662,230	7,560,793
Recreation Services	1,968,201	2,037,161	2,045,328	2,447,758
Nondepartmental	-	115,102	31,735	128,773

Education

AB Tech	7,075,600	7,075,600	7,275,600	7,728,142
Asheville City Schools	12,456,771	12,679,492	14,153,775	15,283,953
Buncombe County Schools	68,221,796	69,761,937	73,161,308	81,880,404
Child Care Centers	55,350	-	-	-
Education Support	377,342	239,000	494,000	514,000
Pre-K	2,578,248	2,467,059	3,751,985	3,820,349
Nondepartmental	-	-	-	-
Special Taxing Districts (School Suppl.)	-	14,555,506	16,000,000	17,250,000
School Fines and Forfeitures Fund	-	636,621	2,000,000	2,000,000

General Fund Interfund Transfers	5,988,718	5,383,872	23,046,598	9,084,190
General Fund Debt Service	74,549,667	19,716,538	20,388,805	19,066,043

Total	479,409,534	465,114,745	555,720,463	573,832,021
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Note: Nondepartmental budgets presented above include appropriations for the Other Post Employment Benefit (OPEB) Trust Fund contribution, which are approved at the functional level, and functional budget tools like Contra-Expenses to account for lapsed salary. Actual/estimated OPEB contributions are accounted for in each department per auditor guidance.



Personnel Summary

General Fund Summary - Positions by Service Area

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	251	258	280	9%
Public Safety	618	640	703	10%
Human Services	572	567	572	1%
Economic & Physical Development	44	49	58	18%
Culture & Recreation	80	98	105	7%
Total General Fund	1,565	1,612	1,718	7%

Summary of Budgeted Positions by Fund

Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,565	1,612	1,718	7%
Enterprise Funds	38	39	42	8%
Internal Service Fund	3	4	4	0%
Grant Projects Fund	17	29	38	31%
Total All Funds	1,623	1,684	1,802	7.0%

*Current Year count refers to beginning FY2022 count.

➤ General Fund

For FY2023, 60 new positions will be added, in addition to 47 positions added mid-year FY2022, and two (2) positions that will move from temporary status to regular. One (1) position was moved to the Grants Fund during the year. Two (2) positions were closed in order to reclass other positions to full-time.

➤ Enterprise Funds

For FY2023, Solid Waste will add three (3) new positions.

➤ Grant Projects Fund

Eight (8) positions were added mid-year for grants and one (1) was transferred from the General Fund.



Capital Improvement Program

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

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

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

Referring to Government Finance Officers Association (GFOA) best practice, specific criteria was used for the Capital Review Team to assess the quality of submissions and their candidacy for inclusion in the CIP. Ten project requests were presented by County departments and after use of criteria and applying budget constraints, seven projects were recommended by the Team. Three of these projects will be debt-financed in FY2023 and four funded with Capital Fund dollars. The Solid Waste Enterprise Fund will purchase seven (7) projects via pay-go.

General FY23 CIP

Department & Project	Full Project Cost
Elections	
FY24 Elections Complex	\$ 17,750,000
FY25 Voting System Replacement	\$ 1,090,000

Emergency Services	
FY23 Public Safety Training Center Generator	\$ 230,000
FY23 Emergency Services Base Construction	\$ 7,250,000
FY24 Garage & Warehouse Improvements	\$ 920,000
FY24 Public Safety Training Center Improvements	\$ 140,000
FY24 VHF Radio System	\$ 600,000

General Services

Comprehensive Facility Assessment Projects	
FY23 Renovation & Repair	\$ 4,010,000
FY24 35 Woodfin Project	\$ 5,870,000
FY24 Renovation & Repair	\$ 15,150,000
FY25 Renovation & Repair	\$ 3,180,000
FY26 Renovation & Repair	\$ 2,840,000
FY27 Renovation & Repair	\$ 3,310,000
Future Renovation & Repair	\$ 132,860,000

Library Facility Assessment Projects

FY23 Library Renovation and Repair	\$ 690,000
FY24 Library Renovation and Repair	\$ 330,000
FY25 Library Renovation and Repair	\$ 660,000
FY26 Library Renovation and Repair	\$ 830,000
FY27 Library Renovation and Repair	\$ 840,000
Future Library Renovation & Repair	\$ 84,390,000

Other Projects

FY24 Soccer Complex Improvements (Second Installment)	\$ 170,000
FY24 Storage Facility	\$ 12,850,000

Governing Body

Future Consideration: I-26 Infrastructure Project - Multimodal Design E	\$ 1,000,000
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Information Technology

FY24 Public Safety Interoperability Systems Replacement	\$ 5,000,000
FY24 Public Safety Radio System Replacement	\$ 12,200,000

Recreation Services

FY23 Recreation Services Master Plan	\$ 200,000
FY25 Greenways Master Plan	\$ 100,000
Ongoing: Future Greenway Design	\$ 1,700,000

	FY23	FY24	FY25	FY26	FY27	Pay-Go/Debt
Elections						
	\$ -	\$ -	\$ 1,193,000	\$ 1,193,000	\$ 1,193,000	Debt
			\$ 1,090,000			TBD
Emergency Services						
	\$ 230,000					Capital Fund
	\$ -	\$ 487,000	\$ 487,000	\$ 487,000	\$ 487,000	Debt
		\$ 920,000				TBD
		\$ 140,000				Capital Fund
		\$ 600,000				Pay-Go
General Services						
Comprehensive Facility Assessment Projects						
	\$ -	\$ 269,000	\$ 269,000	\$ 269,000	\$ 269,000	Debt
		\$ -	\$ 395,000	\$ 395,000	\$ 395,000	Debt
		\$ -	\$ 1,018,000	\$ 1,018,000	\$ 1,018,000	Debt
			\$ -	\$ 214,000	\$ 214,000	Debt
				\$ -	\$ 191,000	Debt
					\$ -	Debt
						TBD
Library Facility Assessment Projects						
	\$ 690,000					Capital Fund
		\$ 330,000				TBD
			\$ 660,000			TBD
				\$ 830,000		TBD
					\$ 840,000	TBD
						Debt
Other Projects						
		\$ 170,000				Pay-Go
		\$ -	\$ 864,000	\$ 864,000	\$ 864,000	Debt
Governing Body						
						Pay-Go
Information Technology						
	\$ -	\$ -	\$ 336,000	\$ 336,000	\$ 336,000	Debt
	\$ -	\$ -	\$ 820,000	\$ 820,000	\$ 820,000	Debt
Recreation Services						
	\$ 200,000					Capital Fund
			\$ 100,000			Pay-Go
		\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	Pay-Go

General FY23 CIP

Future Hominy Creek Greenway Design	\$	80,000
Ongoing: Future Sidewalk Repair	\$	100,000

	\$	25,000	\$	25,000	\$	25,000	\$	25,000	Pay-Go
									Pay-Go

Sheriff's Office

FY24 Detention Center Facility Assessment Renovation & Repair	\$	440,000
Future Detention Center Facility Assessment Renovation & Repair	\$	16,100,000

	\$	440,000							TBD
									Debt

Sustainability

FY23 Electric Vehicle Charging Infrastructure	\$	120,000
FY23 Solar on Schools and Public Buildings (Solar Projects Phase 3)	\$	4,000,000
FY24 Solar on Schools and Public Buildings (Solar Projects Phase 4)	\$	4,000,000
FY25 Solar on Schools and Public Buildings (Solar Projects Phase 5)	\$	4,000,000
Future Solar Installation Placeholder (Solar Phase 8+)	\$	4,000,000

	\$	120,000							Capital Fund
	\$	-	\$	269,000	\$	269,000	\$	269,000	Debt
	\$	-	\$	269,000	\$	269,000	\$	269,000	Debt
			\$	-	\$	269,000	\$	269,000	Debt
					\$	-	\$	269,000	Debt

Existing Debt Service

Existing Debt Service Obligations		
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	\$	19,060,000	\$	18,550,000	\$	17,360,000	\$	15,920,000	\$	15,460,000	Debt
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Total

Total	\$	349,000,000
Debt Service		
Paygo		
TBD		

\$	20,300,000	\$	22,625,000	\$	25,580,000	\$	23,603,000	\$	23,613,000
\$	19,060,000	\$	19,575,000	\$	23,280,000	\$	22,323,000	\$	22,323,000
\$	-	\$	1,220,000	\$	550,000	\$	450,000	\$	450,000
\$	-	\$	1,690,000	\$	1,750,000	\$	830,000	\$	840,000

New Project Costs by Department

Elections	\$	18,840,000
Emergency Services	\$	9,140,000
General Services	\$	267,980,000
Governing Body	\$	1,000,000
Information Technology	\$	17,200,000
Recreation Services	\$	300,000
Sheriff's Office	\$	16,540,000
Sustainability	\$	12,120,000

\$	-	\$	-	\$	2,283,000	\$	1,193,000	\$	1,193,000
\$	230,000	\$	2,147,000	\$	487,000	\$	487,000	\$	487,000
\$	690,000	\$	769,000	\$	3,206,000	\$	3,590,000	\$	3,791,000
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	1,156,000	\$	1,156,000	\$	1,156,000
\$	200,000	\$	-	\$	100,000	\$	-	\$	-
\$	-	\$	440,000	\$	-	\$	-	\$	-
\$	120,000	\$	269,000	\$	538,000	\$	807,000	\$	807,000

Total

Total	\$	1,240,000
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\$	1,240,000	\$	3,625,000	\$	7,770,000	\$	7,233,000	\$	7,434,000
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Solid Waste FY23-27 CIP

Solid Waste Capital	FY23	FY24	FY25	FY26	FY27	Pay-Go/Debt	Total	Full Project Cost
Planning								
Paving for Transfer Station	\$ 100,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 100,000	
Residential Service Evaluation	\$ 100,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 100,000	
MSW Cells 1-5 Gas Collection and Control Improvements	\$ -	\$ 450,000	\$ -	\$ -	\$ -	Pay-Go	\$ 450,000	
Paving Overlay	\$ -	\$ 250,000	\$ -	\$ -	\$ -	Pay-Go	\$ 250,000	
Landfill Gas to Energy New Generator, Skid, and Equipment	\$ -	\$ -	\$ 449,254	\$ 449,254	\$ 449,254	Debt	\$ 898,508	\$ 2,000,000
Engineering								
Borrow Investigation and Area Development	\$ -	\$ 300,000	\$ -	\$ -	\$ -	Pay-Go	\$ 300,000	
Construction								
Landfill Engineering Cell 7 MSW Construction (FY22)	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	\$ 2,166,836	Debt	\$ 8,667,343	\$ 13,500,000
Landfill Phase 7 C&D (FY22)	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	\$ 288,911	Debt	\$ 1,155,646	\$ 1,800,000
Stormwater Ditch Reestablishment - Landfill	\$ 175,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 175,000	
Landfill Phase 8 C&D	\$ -	\$ -	\$ -	\$ 345,640	\$ 345,640	Debt	\$ 345,640	\$ 2,000,000
Equipment								
Service Truck	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 150,000	
Convenience Site Improvements	\$ 130,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 130,000	
Condensate Pump Replacement Cells 1-5	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 150,000	
GPS System for Landfill Equipment	\$ 230,000	\$ -	\$ -	\$ -	\$ -	Pay-Go	\$ 230,000	
Landfill Inbound Weight Scale Replacement	\$ -	\$ 70,000	\$ -	\$ -	\$ -	Pay-Go	\$ 70,000	
New Walking Floor Trailers (3 @ \$100K) - Replacement Process	\$ -	\$ 300,000	\$ -	\$ -	\$ -	Pay-Go	\$ 300,000	
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ 200,000	\$ -	\$ -	Pay-Go	\$ 200,000	
Electric EVB Roll Off Truck	\$ -	\$ -	\$ 175,000	\$ -	\$ -	Pay-Go	\$ 175,000	
Landfill Gas to Energy Engine Longblock Rebuild	\$ -	\$ -	\$ 115,487	\$ 115,487	\$ 115,487	Debt	\$ 230,975	\$ 500,000
Outbound Scale Replacement	\$ -	\$ -	\$ 70,000	\$ -	\$ -	Pay-Go	\$ 70,000	
New Bulldozer	\$ -	\$ -	\$ 300,000	\$ -	\$ -	Pay-Go	\$ 300,000	
Tipping Floor Repairs	\$ -	\$ -	\$ 250,000	\$ -	\$ -	Pay-Go	\$ 250,000	
Leachate Evaporator	\$ -	\$ -	\$ -	\$ 345,640	\$ 345,640	Debt	\$ 345,640	\$ 2,000,000
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ -	\$ 200,000	\$ -	Pay-Go	\$ 200,000	
New Walking Floor Trailers (2 @ \$100K) - Replacement Process	\$ -	\$ -	\$ -	\$ -	\$ 200,000	Pay-Go	\$ -	
Total	\$ 3,490,747	\$ 3,825,747	\$ 4,015,489	\$ 3,911,768	\$ 3,911,768		\$ 15,243,751	

Category							
Planning	\$ 200,000	\$ 700,000	\$ 449,254	\$ 449,254	\$ 449,254		\$ 1,798,508
Engineering	\$ -	\$ 300,000	\$ -	\$ -	\$ -		\$ 300,000
Construction	\$ 2,630,747	\$ 2,455,747	\$ 2,455,747	\$ 2,801,387	\$ 2,801,387		\$ 10,343,628
Equipment	\$ 660,000	\$ 370,000	\$ 1,110,487	\$ 661,127	\$ 661,127		\$ 2,801,614
Total	\$ 3,490,747	\$ 3,825,747	\$ 4,015,489	\$ 3,911,768	\$ 3,911,768		\$ 15,243,751

Appendix A

FY2023 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Community Recreation Grants

Affordable Housing Services Program

Juvenile Crime Prevention Council Funding

**Buncombe County Early Childhood Education and Development Fund
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Asheville Jewish Community Center	Strengthening Early Childhood through Teacher Training and Family Support	\$ -	\$ 26,000	\$ 21,291
Asheville-Buncombe Technical Community College	Blazing Trails: Early Childhood Collegiate Support Program	\$ -	\$ 200,917	\$ 121,042
Bent Creek Preschool	Bent Creek Preschool	\$ -	\$ 149,800	\$ 120,331
Buncombe County Schools	Final year for multi-year grant for Increasing Access to High-Quality Early Care and Education at Emma Elementary School	\$ 792,657	\$ 792,657	\$ 792,657
Buncombe County Schools	Buncombe County Schools Commitment to Early Childhood Education	\$ -	\$ 258,213	\$ 207,061
Buncombe Partnership for Children	Year 2 of multi-year grant for Child Care Resources: Professional and Systems Development Project	\$ 153,000	\$ 153,000	\$ 153,000
Buncombe Partnership for Children	Early Childhood Systems Coordination & Single Portal of Entry Implementation	\$ 143,160	\$ 56,000	\$ 56,000
Buncombe Partnership for Children	Early Childhood Teacher Workforce Development Program	\$ 179,483	\$ 179,483	\$ 179,483
Colaborativa La Milpa	Year 2 of multi-year grant for PODER Emma ECE Collaborative Network	\$ 36,000	\$ 30,000	\$ 30,000
Community Action Opportunities	Boost Buncombe Families, A Full-Day Full-Year Pre-Kindergarten Program at the Lonnie D Burton Center	\$ 529,389	\$ 615,184	\$ 523,398
Community Action Opportunities	Boost Buncombe Children, A school-day school-year Pre-Kindergarten Project at Johnston Elementary	\$ 138,262	\$ 143,617	\$ 143,617
Eliada Homes, Inc	Eliada Child Development Center	\$ 84,832	\$ 102,227	\$ 82,273
Evolve Early Learning	Infant/Toddler & Empowerment Coach Pilot Program at Evolve	\$ 118,000	\$ 85,580	\$ 68,955
F I R S T	SUNSHINE Expansion	\$ -	\$ 122,902	\$ 98,813
Irene Wortham Center	Early Learning Center Program Enrichment	\$ 148,547	\$ 215,585	\$ 129,842

**Buncombe County Early Childhood Education and Development Fund
FY2023 Grant Authorizations**

OnTrack Financial Education & Counseling	SECURE Matched Savings for Childcare Workers and Preschool Families (SECURE ECE)	\$ -	\$ 49,325	\$ 39,951
Read to Succeed	Community-Powered Literacy Family Engagement and Kindergarten-Readiness	\$ 50,000	\$ 67,300	\$ 54,331
Southwestern Child Development	Valley Child Development	\$ 95,076	\$ 220,000	\$ 176,491
Swannanoa Valley Child Care Council (Donald S Collins Early Learning Center)	Expanding Services to Meet the Needs of all Children	\$ 127,000	\$ 321,700	\$ 321,700
The Christine Avery Learning Center	Facilitating Holistic Education, Facilitating Whole Families	\$ 375,000	\$ 343,276	\$ 275,112
YWCA of Asheville and Western North Carolina	Year 3 of multi-year grant for Early Learning Program	\$ 150,000	\$ 150,000	\$ 150,000
YWCA of Asheville and Western North Carolina	Empowerment Childcare (ECC)	\$ 30,000	\$ 75,000	\$ 75,000
Appalachian Sustainable Agriculture Project	Growing Minds in Buncombe County	\$ -	\$ 20,000	\$ -
Asheville City Schools - Asheville High	Increasing capacity and quality at Asheville High School Child Care while developing ECE workforce	\$ -	\$ 236,500	\$ -
Asheville City Schools - Developmental Day	Supporting Families with high quality care for children with disabilities and Mental Health Needs	\$ -	\$ 206,000	\$ -
Asheville City Schools -	Supporting Families with Enhanced	\$ -	\$ 665,000	\$ -
Black Mountain Montessori	New Montessori Preschool Classroom	\$ -	\$ 30,000	\$ -
Montessori Learning Community of Asheville	Montessori Learning Community of Asheville	\$ -	\$ 300,000	\$ -
			Total: \$ 3,820,348	

**Buncombe County Isaac Coleman Economic Community Investment Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Proposed Funding
E.W. Pearson Project (Fiscal Sponsor: Shiloh Community Association)	Creating Sustainability in the E. W. Pearson Project Collaborative's	\$ 150,000	\$ 150,000
Hood Huggers International (Fiscal Sponsor: Asheville Creative Arts)	Rebuilding Affrilachia	\$ 43,454	\$ 43,454
PODER Emma Community Ownership (Fiscal Sponsor: CIMA-Compañeros Inmigrantes de las Montañas en Accion)	Colaborativa La Milpa	\$ 102,295	\$ 102,295
Read to Succeed	Equitable Opportunites for Literacy	\$ 84,251	\$ 84,251
To Be Determined	Economic Community Investment	\$ 120,000	\$ 120,000
		TOTAL:	\$ 500,000

**Buncombe County Tipping Point Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2023 Recommended
A Therapist Like Me	A Therapist Like Me Adolescent Support	\$ 5,000
Arms Around ASD (Autism Spectrum Disorder)	Independent Living Skills Program	\$ 5,000
Asheville Buncombe Food Policy Council	Neighborhood Emergency Food Preparedness Cold Storage Project	\$ 5,000
Big Ivy Community Development Club	A Safer Riverside at the Big Ivy Community Center	\$ 5,000
Bloom Fitness	Bloom Reaches more Adults with Intellectual Disabilities through Capacity Building and	\$ 5,000
Blue Ridge Pride Center Inc.	Welcoming Foster Families	\$ 5,000
Bountiful Cities	Southside Community Grocery Project	\$ 5,000
Bounty & Soul	Deepening Community Partnerships: Building trust, affinity and digital engagement	\$ 5,000
Colaborativa La Milpa	Raíces Youth	\$ 5,000
Community Action Opportunities	Summer Fun Learning Kits for Head Start	\$ 5,000
Literacy Together	Youth Literacy Tutor Intern Model	\$ 5,000
Mount Zion Community Development, Inc.	Project NAF (GATE) Grandparents Are Truly Essential	\$ 5,000
PIVOTPOINT WNC	High Quality Facilitator Training and Onboarding Project	\$ 5,000
Read to Succeed	Literacy Where We Live	\$ 5,000
RiverLink	Take Me To The River: Piloting A New Afterschool Program with RiverLink	\$ 5,000
Shiloh Community Association	Urban Ecology Program at the Shiloh Community Garden	\$ 5,000
Sunrise Community for Recovery and Wellness	Cultivating Connection	\$ 5,000
Swannanoa Community Council	Fox Creek Environmental Restoration and Education Project	\$ 5,000
Warrior Canine Connection	Connecting Buncombe County Veterans Through the Healing Power of Dogs	\$ 5,000
Western North Carolina Public Radio dba Blue Ridge Public Radio	StoryCraft	\$ 5,000
Asheville Choral Society	Asheville Choral Society Invests in Anti-Racist Programming	\$ -
Asheville Writers in the Schools and Community	BIPOC Artist Residency Initiative	\$ -
Aurora Studio & Gallery	Grant Writer/Development Assistance for Aurora Studio	\$ -
Carolina Cross Connection	Carolina Cross Connection (CCC) - Urban Ministry	\$ -

**Buncombe County Tipping Point Grants
FY2023 Grant Authorizations**

Connection Center NC	Choice Connection	\$	-
Humane Society of Buncombe County (dba Friends2Ferals)	Buncombe County Community Cat - Animal Recovery & Care Center	\$	-
Irene Wortham Center	Irene Wortham Center Firespring Website Redesign	\$	-
Jewish Family Services WNC	Urgent needs funding for Case Management clients	\$	-
Journeyman Asheville	Leadership Development Internship with Journeyman	\$	-
Mount Zion Community Development, Inc.	Project EMPOWER HOPE	\$	-
North Carolina Employment Ownership Center	Buncombe County Employee Ownership Outreach	\$	-
RHA Health Services, Inc.	Student Summit 2023	\$	-
Rhododendron Creek Community	Rhododendron Creek Community Tree Canopy Project	\$	-
Signs for Hope, Inc.	Child, Family, Community: Developing Future Leaders for Buncombe County	\$	-
Warrior Moms www.WarriorMoms.us	How to Eradicate Fear- A Virtual Guide for Entrepreneurs	\$	-
YTL Training Program	YTL Getting Fit Together	\$	-
		Total: \$	100,000

**Buncombe County Strategic Partnership Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Appalachian Mountain Community Health Centers	Buncombe Health & Wellness Equity & Expansion		\$ 24,003	\$ 15,602
Asheville GreenWorks	Trash and Trees: A Greener Buncombe and a Sustainable Future for All	\$ 40,200	\$ 80,000	\$ 40,000
Asheville Humane Society	Pets & Their People Thriving Together	\$ 15,000	\$ 25,000	\$ 12,500
Asheville Writers in the Schools and Community	Youth Arts Education Initiative		\$ 25,000	\$ 12,500
Babies Need Bottoms	Expanding Diaper Assistance: Supporting Resilience through Basic Needs	\$ 16,887	\$ 20,000	\$ 13,000
Blue Ridge Pride Center Inc.	Blue Ridge Pride Center, Inc., Program Management		\$ 27,000	\$ 13,500
Bountiful Cities	Southside Farmers Market		\$ 15,000	\$ 9,776
Bounty & Soul	Farmers Alliance: Supporting Farm Viability and Farmland Preservation		\$ 70,400	\$ 35,200
Buncombe County Schools Foundation	The Face Hope	\$ 15,000	\$ 30,000	\$ 19,500
Caring for Children Eckerd Connects	Respite Scholarship Program		\$ 25,000	\$ 12,500
Carolina Day School	Horizons at Carolina Day Equity - Centered Summer Enrichment Program	\$ 10,000	\$ 21,081	\$ 13,703
Carolina Small Business Development Fund	Western Women's Business Center	\$ 29,500	\$ 35,000	\$ 17,500
CityWorks, USA	Black Wall Street AVL - Connecting BIPOC Businesses to Tourism in WNC		\$ 135,000	\$ 47,500
Colaborativa La Milpa	CIMA - Consulta Tu Compa		\$ 20,000	\$ 10,000
Eliada Homes, Inc.	Eliada Students Training for Advancement	\$ 15,000	\$ 50,000	\$ 32,500
Haywood Street Congregation	Haywood Street Respite	\$ 41,321	\$ 50,000	\$ 32,500
Institute for Preventive Healthcare and Advocacy	HELP2Day		\$ 30,000	\$ 19,500
Literacy Together (formerly Literacy Council of Buncombe County)	Pathways to Opportunity	\$ 32,800	\$ 40,000	\$ 26,000
MAHEC	MAHEC Ob/Gyn Equipment		\$ 19,877	\$ 12,920
Mount Zion Community Development, Inc.	Project NAF	\$ 36,000	\$ 50,000	\$ 32,500
Mountain BizWorks	Expanding Entrepreneurship and Jobs in Communities of Color	\$ 40,000	\$ 65,000	\$ 52,000
OnTrack Financial Education & Counseling	Free Tax Preparation: VITA	\$ 18,000	\$ 18,000	\$ 11,700
OpenDoors of Asheville	To & Through College Access and Completion		\$ 55,000	\$ 35,750
Our VOICE	Survivors to Thrivers - Counseling for Sexual Violence & Human Trafficking Victims	\$ 18,000	\$ 25,000	\$ 20,000
Pisgah Legal Services	Legal Services for Children and Families in Buncombe County	\$ 92,000	\$ 120,000	\$ 80,000
Project Lighten Up	Project Lighten Up Summer Learning Academy	\$ 30,000	\$ 50,000	\$ 25,000
Read to Succeed	Community-Powered K-3 Literacy Support	\$ 27,000	\$ 44,500	\$ 35,600
Resources For Resilience	Reconnect for Resilience with the Family Justice Center		\$ 25,000	\$ 12,500
RiverLink	Emerging Scientists, Vulnerable Communities: Growing Next Generation River Stewards	\$ 24,000	\$ 25,000	\$ 12,500
The Mediation Center	Family Visitation Program	\$ 10,000	\$ 10,000	\$ 8,000
Under One Sky Village Foundation	Bridging Trauma with Mentors for Youth in Foster Care	\$ 10,000	\$ 18,000	\$ 11,700
University of North Carolina at Asheville Foundation, Inc.	UNC Asheville Pre-College Programs		\$ 18,400	\$ 9,200
Western Carolina Medical Society Foundation	Creating Well - Being through Diabetes Management	\$ 24,000	\$ 50,188	\$ 25,094
YMI Cultural Center	Homeownership Services Through the Successful Transitional Program	\$ 20,000	\$ 52,700	\$ 34,255
YTL Training Program	YTL Summer and Advocacy Support		\$ 125,000	\$ 50,000

**Buncombe County Strategic Partnership Grants
FY2023 Grant Authorizations**

YWCA of Asheville and Western North Carolina	Getting Ahead	\$	30,000	\$	30,000	\$	24,000
YWCA of Asheville and Western North Carolina	Swim Equity	\$	20,000	\$	30,000	\$	24,000
A Therapist Like Me	Therapy and Therapy Voucher for Community Wellness			\$	30,000	\$	-
Appalachian Sustainable Agriculture Project	Appalachian Grown: Promoting Connections After Covid-19	\$	20,000	\$	30,000	\$	-
Asheville Area Arts Council	Support for Buncombe County Creative Jobs	\$	15,000	\$	50,000	\$	-
Asheville Buncombe Institute of Parity Achievement	The Gift of Health			\$	100,000	\$	-
Asheville Creative Arts	Rebuilding Afrilachia - Community Engagement Trail			\$	35,000	\$	-
Asheville Museum of Science (AMOS)	Exploring and Building Bots! an AMOS STEAM Program	\$	20,000	\$	60,000	\$	-
Asheville Symphony Society, Inc.	Symphony in the Park			\$	15,000	\$	-
Aurora Studio & Gallery	Aurora Studio & Gallery Operational Support			\$	10,000	\$	-
Bent Creek Institute, Inc.	Natural Products Small Batch Production			\$	58,617	\$	-
Big Ivy Community Development Club	Revitalizing North: Support for the Big Ivy Community Center			\$	52,860	\$	-
Bountiful Cities	School Garden and Outdoor Education Support	\$	10,000	\$	10,000	\$	-
Eagle Market Streets Development Corporation, CDC	EMSDC Incubate to Innovate (I2I)			\$	35,000	\$	-
Empowerment Resource Center	WRES-LP Operations & Studio Refurbishment Project - WRES FM			\$	35,000	\$	-
Folk Heritage Committee	"Shindig On The Green" presented by the Folk Heritage Committee			\$	5,000	\$	-
Green Built Alliance	Community Engagement for a Clean Energy Future			\$	9,500	\$	-
Irene Wortham Center	Irene Wortham Center Firespring Rebranding			\$	9,385	\$	-
Jordan Peer Recovery, Inc.	Victory House: Eliminating Barriers to Recovery/Re-entry	\$	20,000	\$	108,600	\$	-
Journeymen Asheville	Building Mental Health for Boys through School Mentoring Groups			\$	25,000	\$	-
LEAF Global Arts	LEAF Schools & Streets program expansion			\$	30,000	\$	-
Leicester Elementary PTO	Leicester Elementary School Outdoor Classrooms			\$	9,000	\$	-
PIVOTPOINT WNC	Experiential Adventure Programming for County Adult Treatment and Diversion			\$	73,707	\$	-
Sandy Mush Community Center	Sandy Mush Community Center: Bright and Safe for Our Community	\$	20,000	\$	39,985	\$	-
SeekHealing	Community Aftercare Program Development			\$	20,000	\$	-
Shiloh Community Association	Land Development and Construction Coordinator & Technical Assistant			\$	64,399	\$	-
TimberKnolls Spirit Cove	Newfie Therapy Trauma Treatment Support Program			\$	28,000	\$	-
University of North Carolina at Asheville Foundation, Inc.	Eating The Vine that Ate the South			\$	27,800	\$	-
Warrior Moms www.WarriorMoms.us	Counsel to the Executive Director			\$	15,000	\$	-
WNC Communities	Enhancing Educational Opportunities for Buncombe County Farmers			\$	20,000	\$	-
Wortham Center for the Performing Arts	A Community Resource	\$	16,500	\$	33,000	\$	-
						Total: \$	900,000

**Home and Community Care Block Grant Funding/Buncombe County Supplemental Aging Funds
FY 2023 HCCBG Final Authorizations**

Agency	Programs	HCCBG or Buncombe County Supplemental Aging Funds (BCSAF)	Requested	FINAL RECOMMENDATION (5/5/22)
Mountain Mobility	Transportation	HCCBG	\$ 500,000.00	\$ 500,000
MountainCare	Transportation	HCCBG	\$ 48,263.00	\$ 39,458
Meals on Wheels Asheville/Buncombe	Home Delivered Meals	HCCBG	\$ 205,000.00	\$ 192,237
Council on Aging of Buncombe County	Congregate Nutrition	HCCBG	\$ 250,000.00	\$ 196,584
Council on Aging of Buncombe County	Housing/Home Repair	HCCBG	\$ 30,000.00	\$ 28,318
Mountain Housing Opportunities	Housing/Home Repair	HCCBG	\$ 60,000.00	\$ 60,000
Council on Aging of Buncombe County	Respite	HCCBG	\$ 8,703.00	\$ 6,761
MountainCare	Adult DayHealth	HCCBG	\$ 135,000.00	\$ 114,138
MountainCare	Adult Day Care	HCCBG	\$ 76,000.00	\$ 74,602
MountainCare	Mountain Explorers	HCCBG	\$ 8,262.00	\$ 7,266
Jewish Family Services	Elder Club/Respite	HCCBG	\$ 15,000.00	\$ 14,441
Pisgah Legal	Legal Services	HCCBG	\$ 70,000.00	\$ 70,000
Council on Aging of Buncombe County	In Home Aide	HCCBG/BCSAF	\$ 578,046.00	\$ 538,712
Council on Aging of Buncombe County	Information and Case Assistance	HCCBG	\$ 200,000.00	\$ 142,210
Jewish Family Services	Mental Health Counseling	HCCBG	\$ 15,000.00	\$ 13,618
Land of Sky	Community Health Workers	HCCBG	\$ 60,380.00	\$ 47,627
Memory Care	Caregiver Support	BCSAF	\$ 75,000.00	\$ 68,985
OnTrack	Financial Counseling	BCSAF	\$ 21,000.00	\$ 21,000
Blue Ridge Pride	Generations Plus	BCSAF	\$ 36,000.00	\$ 22,627
MAHEC	Home Based Primary Care	BCSAF	\$ 60,093.00	\$ 50,506
NOT RECOMMENDED FOR FUNDING				
All Ways Caring	In Home Aide		\$ 640,033.00	\$ -
Jewish Family Services	Transportation		\$ 20,000.00	\$ -
DayStay	Adult Day Care (closed as of 4/2022)		\$ 21,000.00	\$ -
Council on Aging of Buncombe County	Consumer Directed Services		\$ 57,730.00	\$ -
Council on Aging of Buncombe County	Volunteer Coordinator		\$ 32,000.00	\$ -
Total Recommendations			\$ 3,222,510.00	\$ 2,209,091

HCCBG Allocation	\$	1,709,091.00
BCSAF	\$	500,000.00
Total Amount to Allocate	\$	2,209,091.00

**Buncombe County Recreation Services Grants
FY2023 Grant Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Asheville Art Museum, Inc.	Sherill Roland Community Activation and Exhibition	\$ -	\$ 5,000	\$ -
Asheville Black Bears	Charles D. Owen Sports Field Revitalization	\$ 5,957	\$ 6,000	\$ -
Asheville Buncombe Youth Soccer Association	Asheville Buncombe Youth Soccer Community Goals Project	\$ 6,000	\$ 6,000	\$ 6,000
Asheville City Schools Foundation	In Real Life After-School: Expanding Student Opportunities and Supporting Healthy Youth Development	\$ -	\$ 5,992	\$ 5,992
Asheville Rowing Club Inc.	Multi-purpose permanent dock near Fisherman's Trail parking lot Lake Julian	\$ -	\$ 6,000	\$ -
Asheville Tennis Association	Tennis Court Assistance and Programming	\$ 6,000	\$ 5,538	\$ 5,538
Bent Creek Community Park	Accessible Swing	\$ 3,872	\$ 6,000	\$ 6,000
Big Ivy Community Development Club	Big Ivy Basketball	\$ -	\$ 4,175	\$ 4,175
Black Mountain Montessori	BMTM Children's House playground renovation	\$ -	\$ 6,000	\$ 6,000
Bountiful Cities	Community Gardens Event Equipment	\$ 3,680	\$ 5,826	\$ 5,826
Catalyst Sports	Get Off The Pavement: Catalyst Sports Adaptive Mountain Biking Program	\$ -	\$ 5,600	\$ 5,600
Colaborativa La Milpa	Los Arroyos Phase III	\$ 5,997	\$ 6,000	\$ 6,000
Erwin Youth League	Shoulder Pads	\$ -	\$ 6,000	\$ -
Friends of Connect Buncombe	Greenway Vision Video	\$ -	\$ 4,450	\$ -
Hominy Valley Rec Park	Spring Cleaning at Hominy Valley Rec Park	\$ -	\$ 5,413	\$ -
Irene Wortham Center	Ceiling Lifts for Adult Day Clients	\$ 4,464	\$ 5,750	\$ 5,750
Just Folks Organization of Asheville	Nazareth First Missionary Baptist Church Sunday School Youth Program	\$ -	\$ 5,000	\$ -
LEAF Global Arts	Supplies for LEAF Schools & Streets classes and field trips at LEAF Global Arts Experience	\$ 6,000	\$ 6,000	\$ 6,000
OpenDoors of Asheville	Summer Enrichment Camps 2022	\$ 5,900	\$ 6,000	\$ 6,000
Ox Creek Community Club	New Heating and Air-conditioning for Ox Creek Community Club	\$ 2,021	\$ 6,000	\$ -
Pisgah Area SORBA	Richmond Hill Park Trail Construction and Maintenance	\$ -	\$ 6,000	\$ -
River Link	Casting a welcome shadow: A Shade Structure for Southside residents	\$ -	\$ 6,000	\$ 6,000
Sandy Mush Community Center	New Lights for Gym	\$ 5,237	\$ 3,420	\$ 3,420
Shiloh Community Association	Keeping it Dry: New Roofs for the Pavilion & Cobb Bench upgrades to Electric	\$ 6,000	\$ 6,000	\$ 6,000
Spring Mountain Community Club	Roof Replacement for Picnic Pavilion	\$ 4,500	\$ 6,000	\$ -
Swannanoa Community Council	Grovemont Park, Playground, and Outdoor Classroom Enhancement	\$ 6,000	\$ 6,000	\$ 6,000
University of North Carolina at Asheville Foundation, Inc.	UNC Asheville Bulldog SportsFest	\$ -	\$ 6,000	\$ 6,000
YWCA of Asheville and Western North Carolina	Light a Path	\$ -	\$ 6,000	\$ 6,000
			TOTAL:	\$ 102,301

**Buncombe County Affordable Housing Services Program Fund
FY2023 Loan and Grant Authorizations***

Organization Name	Project Name	FY 2023 Funding Request	FY 2022 Funding	FY2023 Proposed Funding	Units
Asheville Area Habitat for Humanity	Emergency Repair Grant - Habitat Home Repair for Low-Income Homeowners (77 Units)	\$470,470	\$205,625	\$275,000	45
Commonwealth Development Corporation of America	Construction Loan - Fairhaven Summit (77 Units)	\$1,250,000	\$0	\$1,000,000	77
LDG	Construction Loan - Monticello Family (168 Units)	\$1,500,000	\$0	\$1,500,000	168
Mountain Housing Opportunities	Emergency Repair Grant - Emergency Home Repair (33 Units)	\$300,000	\$202,943	\$225,000	24
Volunteers of America	Construction Loan - Laurel Wood (104 Units)	\$800,000	\$800,000	\$800,000	104
TOTAL:		\$4,320,470	\$1,208,568	\$3,800,000	418

The following applicants did not receive recommendation for funding for FY 2023:

Asheville Area Habitat for Humanity	Construction Loan to Downpayment Assistance Loan - New Heights Phase II Infrastructure (46 Units)	\$1,978,000	\$0	\$0	0
Asheville Buncombe Community Land Trust	Downpayment Assistance Loan (4 Units)	\$120,000	\$0	\$0	0
Collaborativa La Milpa	Emergency Repair Grant - PODER Emma Emergency Home Repair (21 Units)	\$213,675	\$0	\$0	0
Housing Authority of the City of Asheville	New Start Grant - Housing Choice Voucher Landlord Incentive Project (25 Households)	\$25,000	\$0	\$0	0
Mountain Housing Opportunities	Construction Loan - Deaverview Redevelopment Phase I (82 Units)	\$1,200,000	\$0	\$0	0
Mountain Housing Opportunities	Construction Loan - Lakeshore Villas (120 Units)	\$1,200,000	\$0	\$0	0
TOTAL:		\$4,736,675	\$0	\$0	0

*Note: Specific award terms, including loan terms and funding requirements, will be recommended by the Affordable Housing Committee and Buncombe County Community Development Division staff.

Sources of Funds	Amount
General Fund	\$2,311,845
FY 22 AHSP Unallocated Moved to FY 23 AHSP	\$440,600
FY 22 AHSP Unallocated Moved to FY 23 AHSP	\$800,000
Existing AHSP Program Income	\$247,555
TOTAL:	\$3,800,000

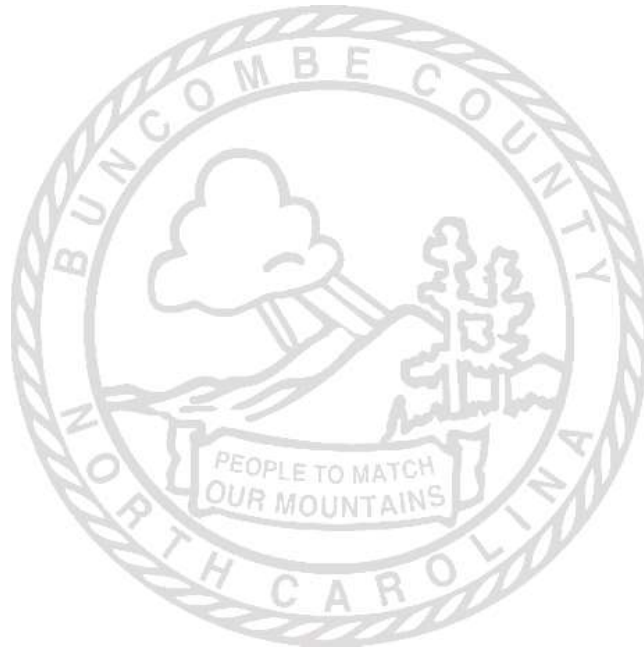
**Buncombe County Juvenile Crime Prevention Council
FY2023 JCPC Funding Authorizations**

Organization Name	Project Name	FY2022 Funding	FY2023 Funding Request	FY2023 Proposed Funding
Buncombe County Justice Services	JCPC Administrative Funds	\$ 15,500	\$ 15,500	\$ 15,500
Buncombe Alternatives	Buncombe County Teen Court	\$ 83,395	\$ 88,850	\$ 88,749
Buncombe Alternatives	Earn and Learn Restitution	\$ 182,105	\$ 198,647	\$ 198,421
Aspire Youth & Family, Inc.	Aspire - Buncombe (Kids at Work + The Connection)	\$ 73,052	\$ 78,746	\$ 78,656
Eckerd Connects Caring for Children	Trinity Place Runaway and Homeless Youth Shelter	\$ 76,000	\$ 85,000	\$ -
Eliada Homes, Inc.	Eliada Students Training for Advancement	\$ 40,000	\$ 75,000	\$ 69,654
PIVOTPoint WNC	PIVOTPoint WNC	\$ 43,196	\$ 70,636	\$ 70,556
Partners Unlimited, Inc.	Buncombe Structured Day	\$ 31,480	\$ 38,082	\$ 38,039
Note: The total FY2022-2023 JCPC Allocation for Buncombe County is \$644,477. JCPC Proposed Funding for Trinity Place was set for \$84,903 until program announced closure on 5/15/22. The JCPC will have until Dec 31, 2022 to reallocate the remaining \$84,903.			TOTAL:	\$ 559,574

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Appendix B

FY2023 Special District Tax Rates



District	FY2022 Tax Rate	FY2023 Request	FY2023 Adopted
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	20.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	10.50	10.50	10.50
Fairview	14.50	14.50	14.50
French Broad	17.20	17.20	17.20
Garren Creek	13.84	13.84	13.84
Jupiter	10.75	10.75	10.75
Leicester	14.03	14.03	14.03
North Buncombe	10.77	10.77	10.77
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	11.24	11.24
Riceville	14.60	14.60	14.60
Skyland	9.80	10.30	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	16.56	16.56	16.56
West Buncombe	13.50	13.50	13.50
Woodfin	10.59	10.59	10.59
Asheville City Schools	10.62	12.00	10.62

Appendix C

Glossary



Glossary

ACCOUNTABILITY

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

ACCRUAL

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

ACCRUAL BASIS OF ACCOUNTING

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

ADOPTED BUDGET

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

AD VALOREM TAXES

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

AGENCY FUNDS

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

ALLOCATE

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

AMORTIZATION SCHEDULE

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

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

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

APPROPRIATION

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

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

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

ASSESSMENT

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

BALANCED BUDGET

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

BASIS OF ACCOUNTING

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

BENCHMARKING

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

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

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

BUDGET YEAR

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

BUDGETARY CONTROL

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

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL PROJECT

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

CAPITAL PROJECTS FUND

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

CAPITAL RESERVE FUND

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

CCBI

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

CDE

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

CERTIFICATES OF PARTICIPATION (COPs)

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

CJIS

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

CONTINGENCY ACCOUNT

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

CURRENT PERIOD

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

DEBT SERVICE

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

DEBT SERVICE REQUIREMENTS

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

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

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

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

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

EMS

Emergency Medical Services.

ENCUMBRANCE

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

ENTERPRISE FUND

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

EXPENDITURES

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

FISCAL YEAR (FY)

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

FUNCTIONAL LEVEL

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

FUND

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

FUND BALANCE

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

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

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

GENERAL FUND

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

GENERAL OBLIGATION (GO) BONDS

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

GEOGRAPHIC INFORMATION SYSTEM (GIS)

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

GOALS

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

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

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

HHW

Household Hazardous Waste

INFRASTRUCTURE

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

INSTALLMENT FINANCING

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

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

LINE ITEM

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

LIMITED OBLIGATION BONDS (LOBS)

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

LONG TERM DEBT

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

MEASUREMENT FOCUS

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

MISSION STATEMENT

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NET DEBT

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

OBJECT LEVEL

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

OPERATING BUDGET

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

OPERATING EXPENDITURES

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

OPERATING FUND

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

OPERATING TRANSFERS

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

OUTCOME

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

OUTPUT

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

PAY-AS-YOU-GO

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

PROJECT FUND

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

PROPRIETARY FUND

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

PRIOR PERIOD ADJUSTMENT

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

RECOMMENDED BUDGET

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

REQUIRED EXPENDITURES

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

RESERVED FUND BALANCE

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

REVENUE

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

SERVICE DISTRICTS

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

SPECIAL ASSESSMENTS

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

SPECIAL OBLIGATION BONDS

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

SPECIAL REVENUE FUND

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

STRATEGIC PLAN

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

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

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

TAX RATE

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

TRANSFERS (IN/OUT)

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

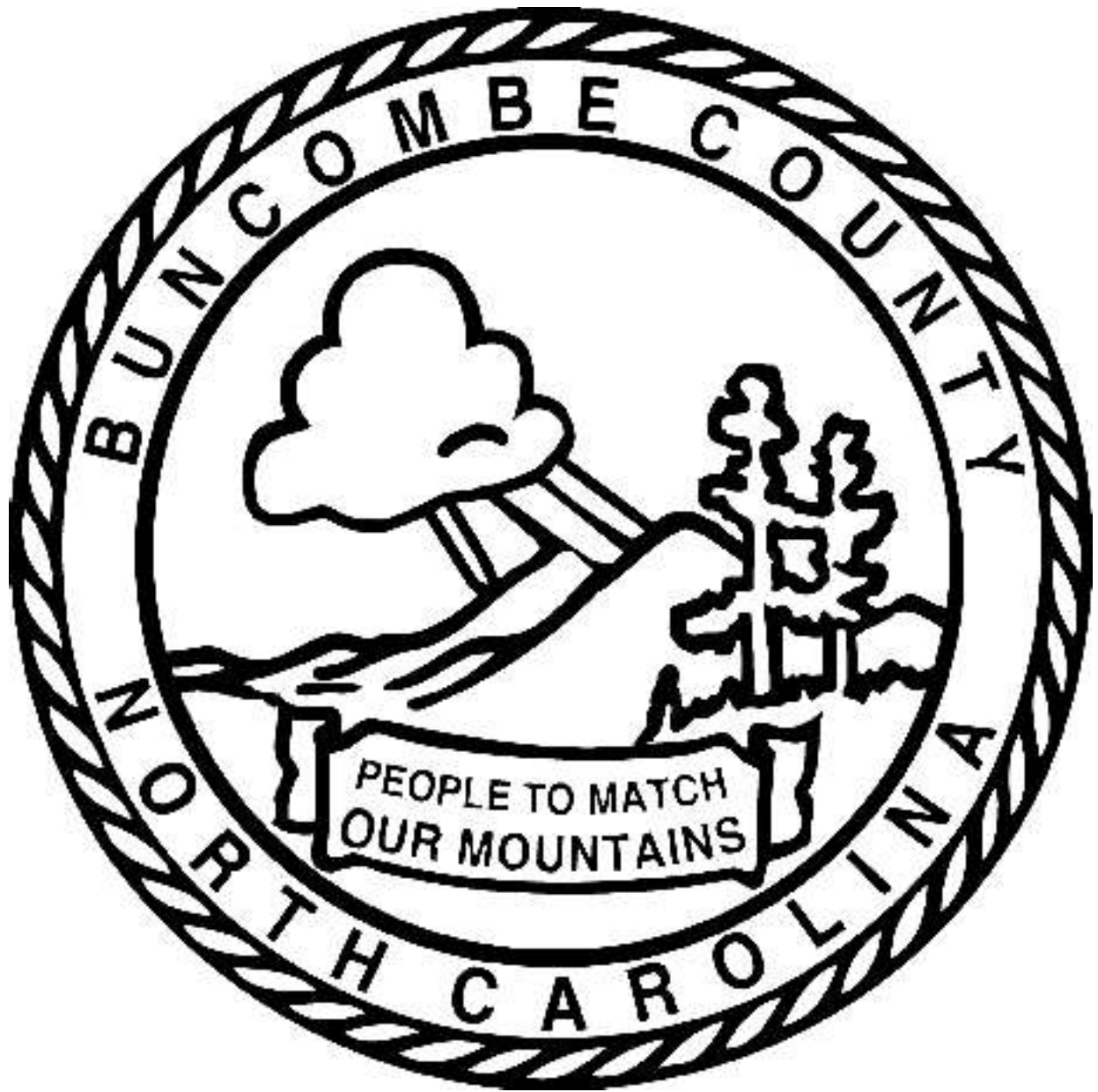
UNDESIGNATED FUND BALANCE

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

UNRESTRICTED FUND BALANCE

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

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