

2019

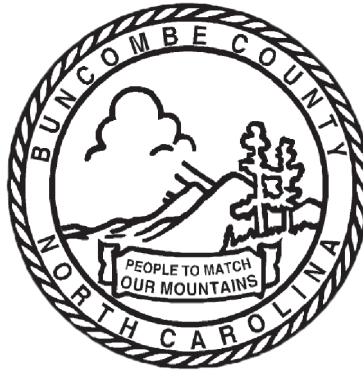
ANNUAL **BUDGET** REPORT
FOR THE FISCAL YEAR ENDING JUNE 30, 2019



BUNCOMBE COUNTY
NORTH CAROLINA

BUNCOMBE COUNTY, NORTH CAROLINA

ANNUAL BUDGET FISCAL YEAR 2018-2019



BOARD OF COMMISSIONERS

Brownie Newman, Chair

Mike Fryar, Vice Chair

Joe Belcher

Ellen Frost

Jasmine Beach-Ferrara

Al Whitesides

Robert Pressley

COUNTY MANAGER

Mandy Stone, MSW (Budget Adoption)

George Wood, Interim (Effective 7/1/2018)

Prepared By:

Buncombe County Budget Office

Jennifer Chilton, Budget Director

Matt Evans, Budget Analyst

TABLE OF CONTENTS

Mission Statement	4
County Seal	5
State & County Map	6
County History	7-9
County Commissioners	10
Organizational Chart	11
Budget Message	12-19
<u>EXECUTIVE SUMMARY</u>	
Total County Funds	21
General Fund	
Where Does the Money Come From?	22-28
Where Does the Money Go?	29-30
Other Funds	31-34
Budget Summary All Funds	35
Budget Summary All Funds - Revenues	36
Budget Summary All Funds - Expenditures	37
Fiscal Year 2019 Operating Budget By Fund	38
Fiscal Year 2019 Total Expenditures By Fund & Function	39
Fiscal Year 2019 Department & Fund Matrix	40
Fund Balance Analysis	41-43
Personnel Summary	44
Long Term Financial Outlook	45-46
<u>POLICIES & GOALS</u>	
Basis of Accounting	48
Basis of Budgeting	49
Operating Funds	50-51
Budget Process	52-54
Budget Calendar	55
Fiscal Policies	56-59
Sustainability Plan	60
<u>SERVICE AREAS & DEPARTMENTS</u>	
General Fund	62
General Government	63-79
Public Safety	80-88
Human Services	89-93
Economic & Physical Development	94-100
Culture & Recreation	101-105
Education	106-107
Other Funds	
Special Revenue Funds	108-112
Enterprise Funds	113-116
Internal Service Fund	117
DEBT SERVICE	118-126
CAPITAL IMPROVEMENT PROGRAM	127-129
SUPPLEMENTAL INFORMATION	130

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

Therefore, we pledge to:

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

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

***R**espect others*

***V**alue and practice honesty*

***E**xercise responsibility*

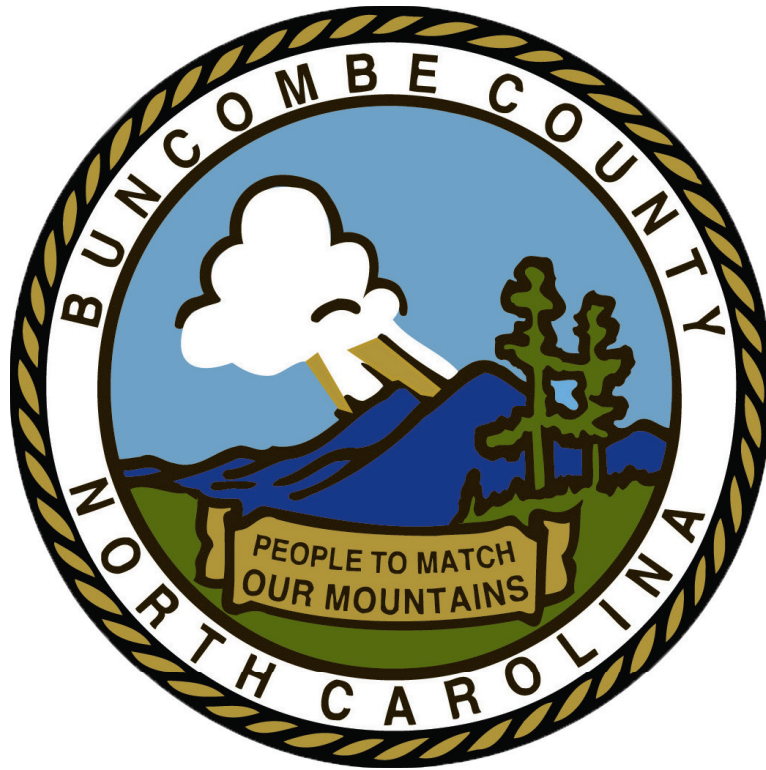
Our Mission:

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

We provide effective and efficient government our citizens can trust.

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

~ Buncombe County

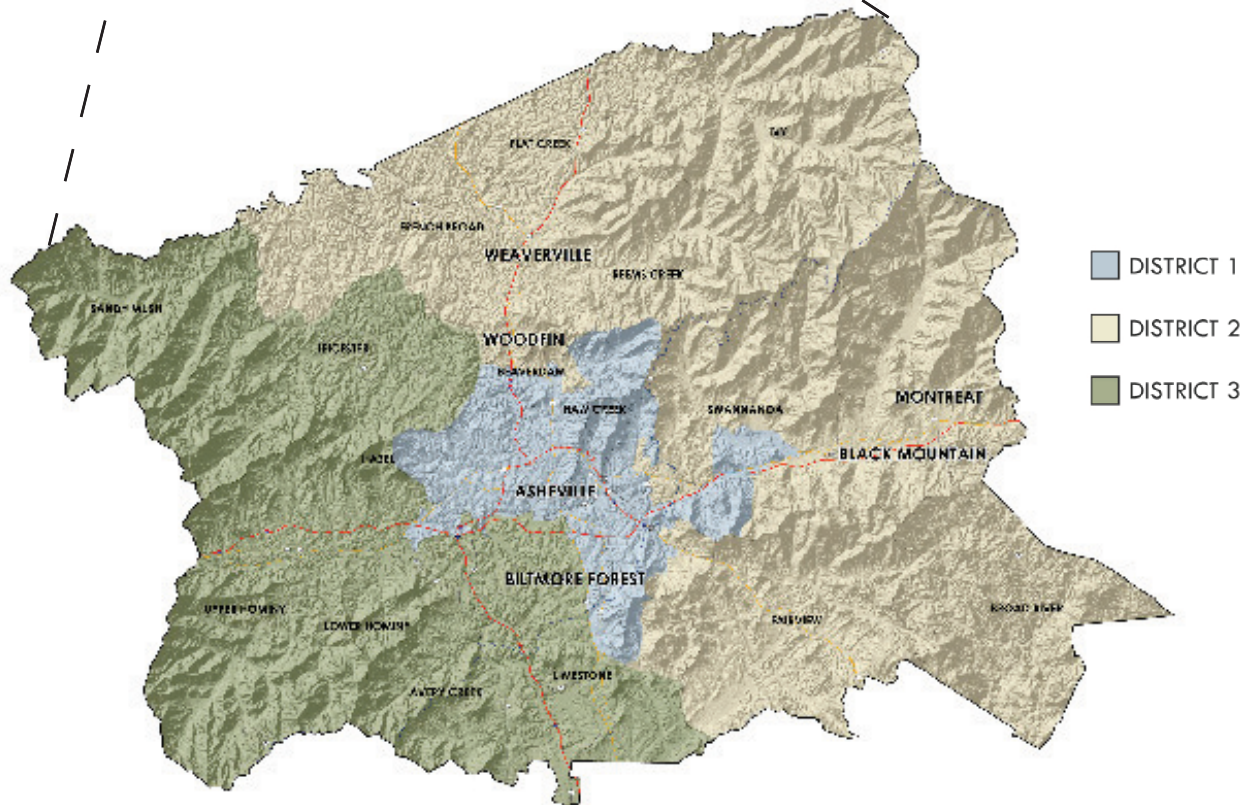


The Buncombe County Seal

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

Buncombe County

NORTH CAROLINA



<i>Population</i>	257,931
<i>Area</i>	656 square miles
<i>Date Established</i>	December 5, 1791
<i>County Seat</i>	Asheville

A BRIEF HISTORY OF BUNCOMBE COUNTY

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

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

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

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

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

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

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

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

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

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

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

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

The FY2019 budget reflects the Commissioners’ continuing commitment to education, economic development and public safety.

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

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

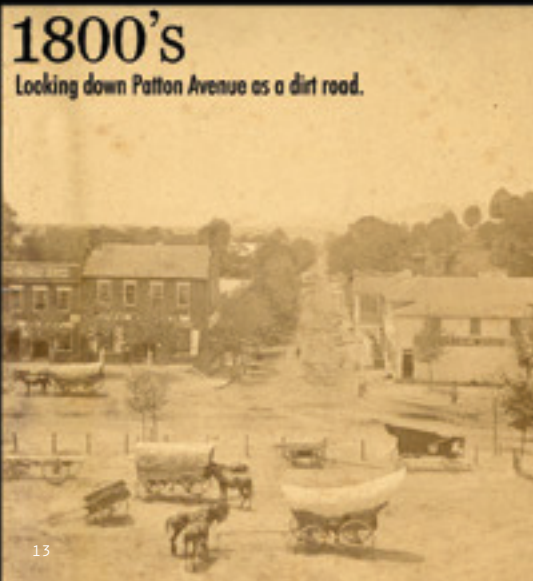
NORTH CAROLINA ROOM

COUNTY BUNCOMBE LOCAL HISTORY

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



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



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

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



1900's

1896
Vance Monument was constructed.



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

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



1900's

1904



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

1927
The Court House was almost complete and 6th grader Roy Fox's design won the County seal design contest.



1930's

2011
241,419
Population of Buncombe County in 2011.



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



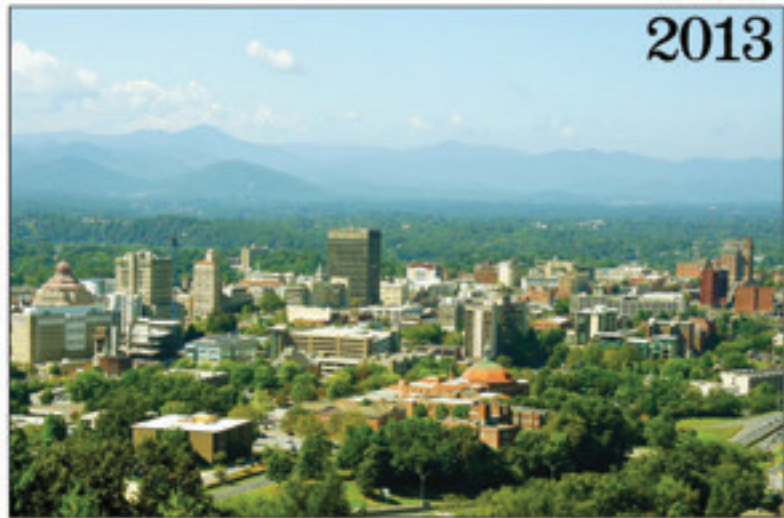
1950's

Asheville Then



1902

Asheville Now



2013

DISCOVER NORTH CAROLINA HISTORY

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

NORTH CAROLINA ROOM

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

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

Buncombe County

BOARD OF COMMISSIONERS

DISTRICT 1

DISTRICT 2

DISTRICT 3

CHAIR



Brownie Newman



Jasmine Beach-Ferarra



Ellen Frost



Joe Belcher



Al Whitesides



**Mike Fryar,
Vice Chair**



Robert Pressley

COUNTY OFFICIALS (AT BUDGET ADOPTION)

Mandy Stone, MSW

Jim Holland, MBA

Nathan Pennington, CFM

Diane Price, MBA

Kathy Hughes

Tim Flora, CPA

Eric Hardy

Drew Reisinger

Van Duncan

Gary Higgins

Steve Duckett

David Brigman

Curt Euler

Kathy Brady

Trena Parker, MPA

Pat Freeman

Jerry VeHaun

Stoney Blevins

Jan Shepard

Matt Stone

Clint Shepherd

Gigi Francis

Josh O'Conner

County Manager

Assistant County Manager

Planning Director

Budget Director

Clerk to the Board

Finance Director

Performance Management Director

Register of Deeds

Sheriff

Soil & Water Conservation Director

Cooperative Extension Director

Air Quality Director

Human Resources Director

Information Technology Director

Elections Supervisor

City/County Bureau of Identification Director

Emergency Services Director

Social Services Director

Public Health Director

Permits & Inspections Director

General Services Director

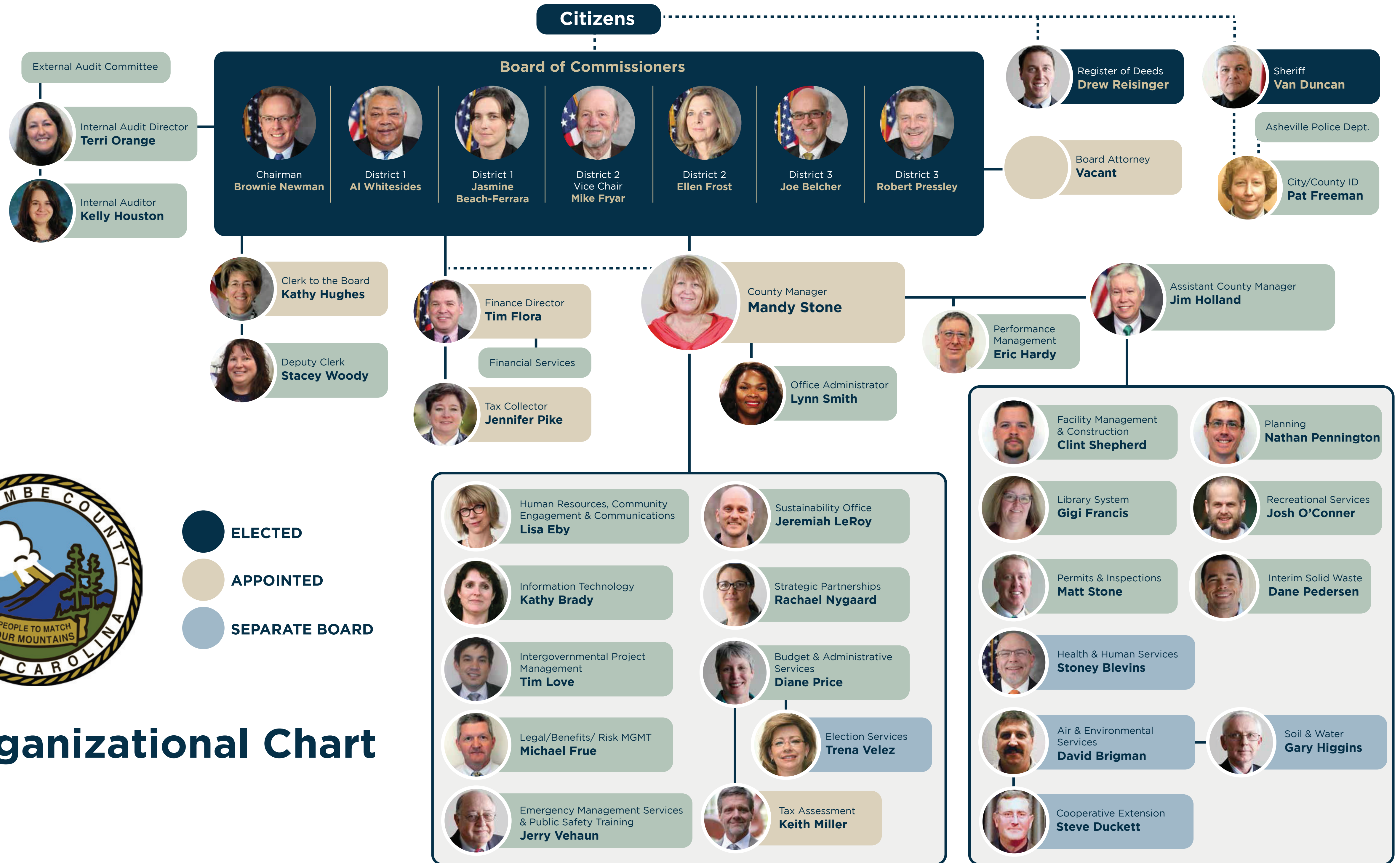
Library Director

Recreation Director



Organizational Chart

- ELECTED
- APPOINTED
- SEPARATE BOARD





May 15, 2018

Buncombe County Board of Commissioners:

*The Honorable Brownie Newman, Chairman, The Honorable Mike Fryar, Vice-Chairman,
The Honorable Al Whitesides, The Honorable Jasmine Beach-Ferrara, The Honorable Ellen Frost,
The Honorable Robert Pressley, The Honorable Joe Belcher*

Chairman, Commissioners and Buncombe County Community:

It is an honor to serve you and in my role as County Manager to present a proposed budget for fiscal year 2018-2019 (FY2019). This proposed budget is prepared and balanced under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act.

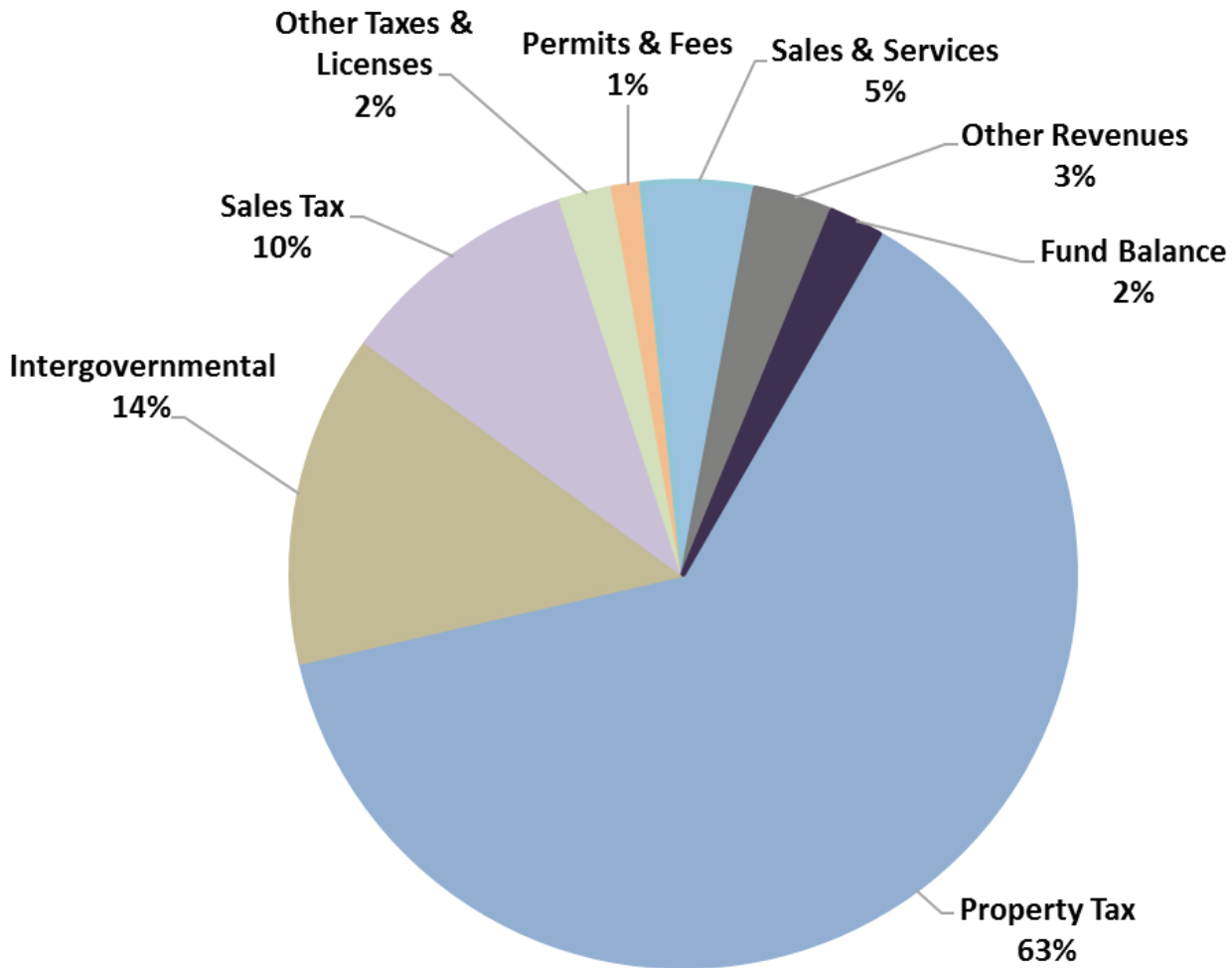
Budget Framework

As you consider the FY2019 budget please note that it is reflective of the transition of the County Manager and as a result there is a significant change in the approach to the development of the budget and the ultimate form of the budget submitted. One example of the change is a renewed clarity of roles and responsibilities. The Board of Commissioners is elected to represent our citizens and their expectations of County government by establishing policy and approving the budget. The role of the Manager and staff is to manage fiscal, capital and human assets to deliver those services in the most effective and efficient manner in compliance with federal and state laws and budget/accounting standards. This Board has invested a substantial amount of time totaling fifty hours in public work sessions specific to the budget to deepen both the Board and public's understanding. The Board has also articulated a clear expectation for enhanced transparency and clarity for the public resulting in increased fiscal accountability.

This budget was developed from the ground up, driven by departments and community needs, with the support of a newly created performance management model. Our goal is to appropriately budget to support the needs of departments to deliver core services, live within the allocated budget, and to intentionally reduce reliance on appropriated fund balance. We also recognize that one of our core responsibilities is to use public dollars to address not only immediate needs but also to invest responsibly in the future prosperity of our community. This proposed budget prioritizes high quality service to citizens, balances immediate and long term needs, and incorporates organizational structures to ensure efficiency and effectiveness.

This budget continues a history of providing quality core service to our citizens and community. This budget also brings a renewed and enhanced commitment to public accountability, budget and management discipline and structure. The budget intersects in the lives of our citizens through the skilled and caring services offered by our more than 1,600 employees. I join you in expressing appreciation for the employees of Buncombe County who make meaningful, life changing impact through the programs we offer.

Budget Overview



The proposed General Fund budget for FY2019 is \$318,720,851. This is a 3.6 percent decrease (\$12,014,537) from the FY2017-2018 adopted General Fund budget. This proposal also includes non-General Fund operating plans totaling \$107,849,894. The non-General Fund operating budget includes offsetting fees and special revenues. Non-General Funds include: Occupancy Tax Fund, Emergency Telephone System (911) Fund, Register of Deeds Automation Fund, Fire Service Districts Fund, Transportation Fund, Solid Waste Enterprise Fund, Inmate Commissary Enterprise Fund, and the Health, Employment, Property & Casualty Insurance Internal Service Fund.

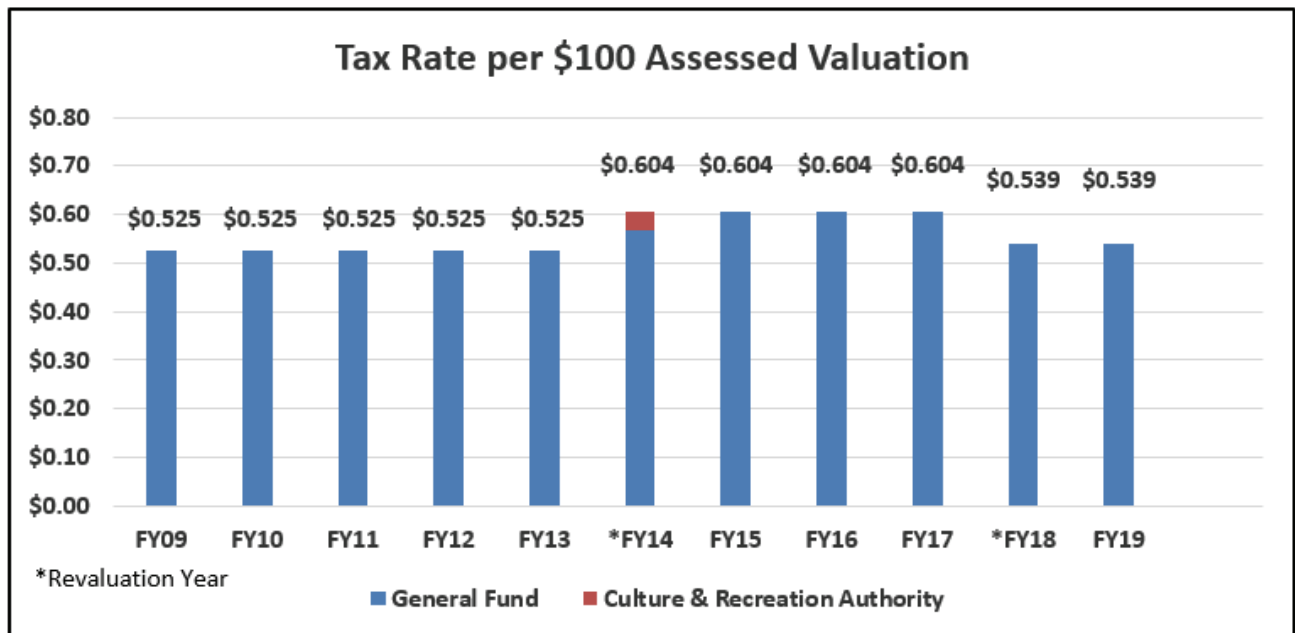
Since we use property taxes primarily in the General Fund, this message focuses on the General Fund portion of the budget. The FY2019 proposed General Fund budget was prepared using the current property tax rate of 53.9 cents. While the County operating budget initially reduced the tax rate by 1 cent, the subsequent request from education was \$3.8 million requiring we maintain a flat tax rate. Department revenue and expenditure breakdowns are reflected on the attached spreadsheet and summarized below.

Revenues

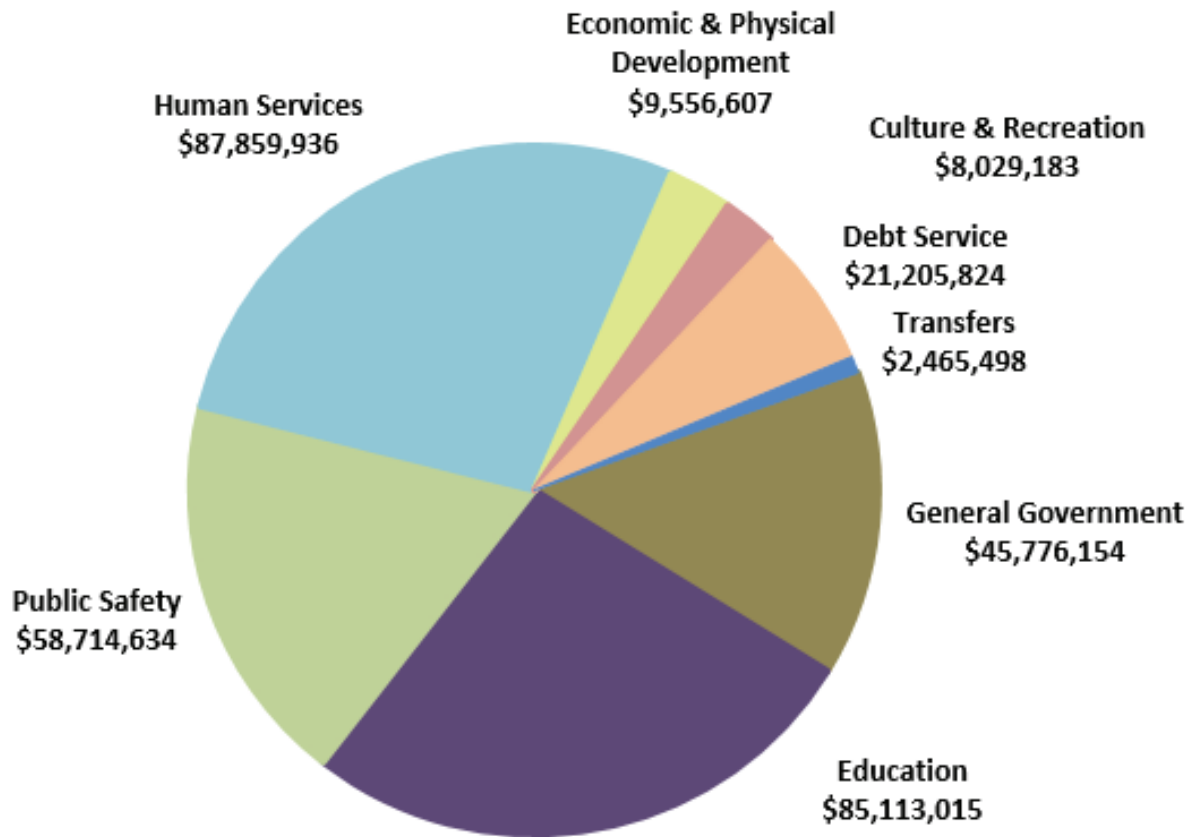
Buncombe County continues to experience growth in commercial and residential building as well as active market sales of existing property. Low unemployment, thriving business and tourism sectors, and strong retail sales contributed positively across several revenue budgets such as ad valorem tax, sales tax, excise tax, and permits and inspections revenues. The significant drop seen in intergovernmental revenue was largely a result of an \$8+ million state change in childcare subsidy policy that shifted direct assistance payments from the county to state administration. This change is the result of the statewide implementation of NCFAS (NC Families Accessing Services through Technology). This change resulted in a corresponding reduction in expenditure budget.

Revenue Source	Revenues	% of Budget
Property Tax	\$201,029,828	63%
Intergovernmental	43,514,500	14%
Sales Tax	31,608,204	10%
Other Taxes & Licenses	6,931,520	2%
Permits & Fees	3,702,841	1%
Sales & Services	14,767,243	5%
Other Revenues	10,356,715	3%
Fund Balance	6,810,000	2%
TOTAL	\$318,720,851	100%

The FY2019 proposed General Fund budget maintains the current property tax rate of 53.9 cents.



Expenditures



We continue to focus on providing core and quality services to our citizens. The FY2019 budget addresses the need to support the county's staff, infrastructure, programs and priorities.

Major items funded include:

- **\$3.4M** – Education: funded requests for anticipated State salary and benefit adjustments, textbooks, graduation initiatives, behavioral health team, and utilities
- **\$1.9M** - Employee cost of living adjustment based on Consumer Price Index and authorized within the Personnel Ordinance
- **\$898K** - Information Technology: Cyber security, licensing, and personnel
- **\$865K** - Sheriff: Personnel for school, detention and county security, body camera replacement and storage, Detention Center security updates, night shift differential to address retention, adjustment of temporary salary budgets to historical actuals
- **\$386K**- Library: Adjustment of lowest paid temporary salaries, security camera installation, furniture replacement, upgrade of public printing and wireless service

As referenced in the tax rate section, the completion of the County budget process yielded changes in structure and budget adjustments that supported lowering the tax rate by 1 cent. However, on May 8th, the two public school systems and ABTCC presented budget proposals that increased funding by a total of \$4.0 million. Addressing these additional funding requests will require maintaining the current tax rate of 53.9 cents. Specific to the education request, the proposed budget outlined in this letter reduces the request by \$616,154; this is necessary to remain in compliance with the Board of Commissioner's policy specific to maintaining the County undesignated fund balance at 15%. The 15% floor for undesignated fund balance represents slightly under two months of operating expense. In addition, it is recommended that the portion of the Buncombe County School request that is determined by the adoption of the State budget will be

appropriated in the FY2019 budget but held in contingency until a final and accurate reconciliation can be made once the State budget is adopted. The requested budgets are based on projections that may be affected when a final State budget is adopted. Given the education request constitutes close to 1 cent on the tax rate this would prevent our efforts to reduce the tax rate. If the State budget covers a portion of the school's request to the County, it would be important for us to adjust the total amount of County dollars provided. The Asheville City request is set by the County School budget based on the Average Daily Membership (ADM).

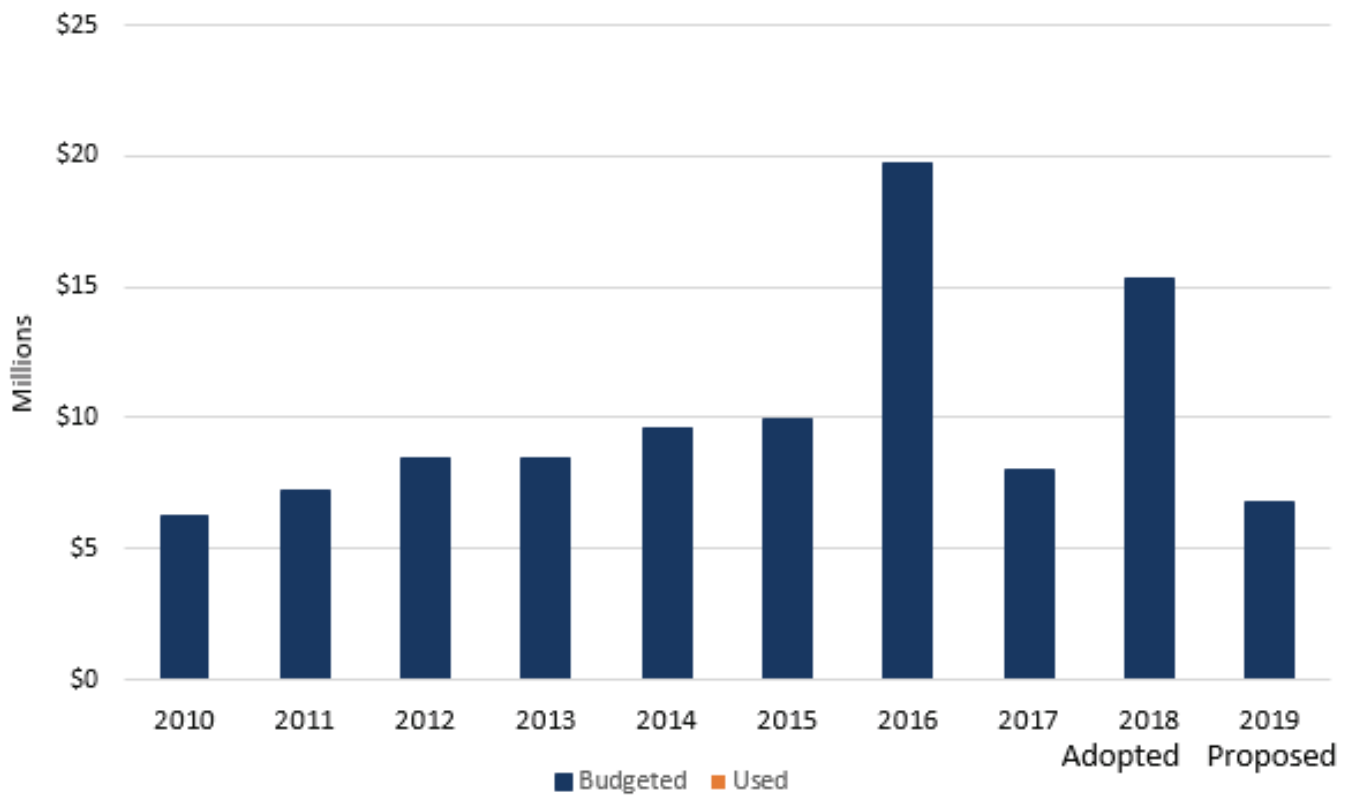
As referenced in the revenue section, a significant \$8+ million expenditure decrease was realized in Social Services Public Assistance as a result of the state change in Child Care Subsidy policy where direct assistance payments shifted to state administration. This did not affect net county cost, as the revenue and expenditure budgets were a direct offset of each other.

Function	Expenditures	% of Total Budget	Net County Cost	% of Net County Cost
General Government	45,776,154	14%	37,283,479	15%
Education	85,113,015	27%	78,578,015	32%
Public Safety	58,714,634	18%	46,442,935	19%
Human Services	87,859,936	28%	48,217,571	20%
Economic & Physical Development	9,556,607	3%	6,818,916	3%
Culture & Recreation	8,029,183	3%	7,438,580	3%
Debt Service	21,205,824	7%	19,134,409	8%
Transfers	2,465,498	1%	2,465,498	1%
TOTAL	318,720,851	100%	246,379,403	100%

Expenditure decreases were also realized due to Board of Commissioners action to limit the economic development incentive budget to only those funds associated with an existing Board commitment. Any new incentives will be addressed by the Board as an amendment to the adopted budget. The budget for debt service payments was also reduced due to Board of Commissioners action to use one-time savings to pay cash for capital projects versus using debt financing (a "pay-as-you-go" approach

Appropriated Fund Balance

The FY2019 proposed budget includes a fund balance appropriation of \$6.8 million for county government operations. This was developed with a focus on right-sizing revenue and expenditure budgets while providing limited contingency funds to provide flexibility in case of unexpected circumstances. The following graph reflects the historical appropriation versus use of fund balance in our annual budgets:



Other Taxing Districts:

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

Buncombe County Fire, Ambulance and Rescue Service Districts Ad Valorem Tax Rates (in Cents)		
District	FY 2018 Adopted Tax Rate	FY 2019 Requested Tax Rate
Asheville Special	8.6	8.6
Asheville Suburban	8.5	8.5
Barnardsville	16.0	20.0
Broad River	14.0	16.0
East Buncombe	9.9	12.0
Enka	9.0	9.0
Fairview	10.5	17.0
French Broad	14.0	16.5
Garren Creek	15.0	15.0
Jupiter	12.0	12.0
Leicester	14.0	14.0
North Buncombe	11.2	12.0
Reems Creek/Beaverdam	15.0	15.0
Reynolds	11.3	12.3
Riceville	11.0	12.8
Skyland	9.1	10.1
Swannanoa	12.9	14.0
Upper Hominy	12.5	14.5
West Buncombe	12.0	13.5
Woodfin	10.0	10.0
Asheville City Schools	12.0	12.0

Over the last year, the Board of Commissioners and management staff held two Fire District work sessions to better understand the challenges and needs of this critical public safety function. In addition, there was public attention related to two situations where the County was asked to prefund Fire District expenses due to cash flow challenges. In response to these situations, the County engaged an outside consulting firm to work with these two districts.

The Board of Commissioners has expressed a commitment to consider tax rate adjustments to address the base pay of firefighters in an effort to move toward average pay for firefighters across NC. Twelve of twenty Fire Districts have requested rate increases to address firefighter pay as well as capital planning and reserves.

County Management has spent this transition year building a budget and management system focused on rigor, transparency and discipline. We believe a similar model must be applied to any expenditure of public funds for which the County is responsible. Fire Districts will receive \$27-29 million in public funds in FY 19 depending on the rates the Board adopts. Given the significance of the public funds and the critical nature of the service we are recommending a change in the Service Agreements to move toward more standard

budgeting and accounting as well as increased transparency. With these changes there is a stronger focus on Board fiduciary training and training specific to capital planning, budgeting and expense management and reporting. It is difficult in the current structure where every District has a unique budget and accounting structure to assess and strengthen fiscal frameworks. The next year will provide an opportunity to evaluate potential cost savings through consolidation of back office supports, capital planning/financing and increased buying power through pooling of health care plans. To support cash flow challenges, we intend to distribute fire district property tax revenues in equal monthly payments throughout the year, rather than the current system which distributes the majority of revenue in a three month period.

Public Input

I express to our citizens my respect and appreciation for their willingness during this year of transition to allow the space for us to strengthen management infrastructure and fiscal oversight as well as increase our accountability to the public. This includes posting the following budget information to allow our citizens to be informed, ask questions and provide feedback prior to the adoption of the budget:

- *Budget Message Letter*
- *Proposed Capital Plan*
- *Proposed Operating Budget*
- *Citizen's Guide to the Budget*
- *Budget Message Presentation*
- *Budget Framework*
- *Strategic Priorities, Activities and Results*
- *Interactive Budget Explorer*

The public is invited to share input at the budget hearing on Tuesday, June 5 at 5:00 pm in the Commissioner Board Room at 200 College Street. Input may also be submitted via the Let's Talk email at LetsTalk@BuncombeCounty.org or hotline at **(828) 250-4066**.

With deep appreciation for the honor of serving as your County Manager over the last year.

Respectfully submitted,

Mandy Stone, MSW

County Manager

EXECUTIVE SUMMARY

The following summary presents a general overview of the Fiscal Year 2018-2019 budget for Buncombe County. The information explains where the money comes from (revenues) and where the money goes (expenses). Also, significant changes to the budget are highlighted. The text, charts and graphs in the following sections of this document provide a more in-depth study of the budget.



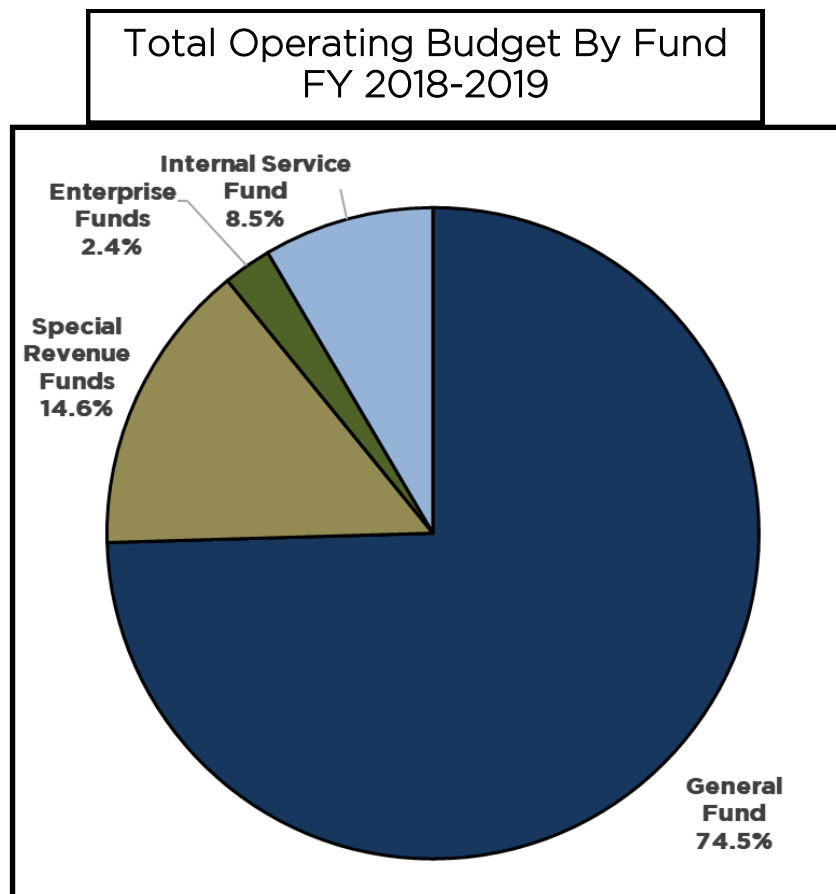
TOTAL COUNTY FUNDS

The total operating budget for Buncombe County in fiscal year 2019 is \$425,302,343. The largest fund is the **General Fund**, which is the County’s main operating fund. The General Fund budget total is \$316,861,799 a decrease of 4.37% from the FY2017-2018 amended budget, and decrease of \$1.9 million from the FY2019 budget message proposal. These decreases are primarily due to organizational efforts to “right-size” expenditures and revenues through a collaborative budgeting framework that focused on giving departments ownership of their budgets, balancing short and long term organizational and community needs and aligning with Board of Commissioners strategic priorities.

The next largest group of funds is the **Special Revenue Funds**. The total operating expenditures for these funds are \$62,050,453, an increase of 4.07% from FY2018 amended budget. This increase largely stems from an increase of the assessed tax revenue within Fire Service District Revenue Fund.

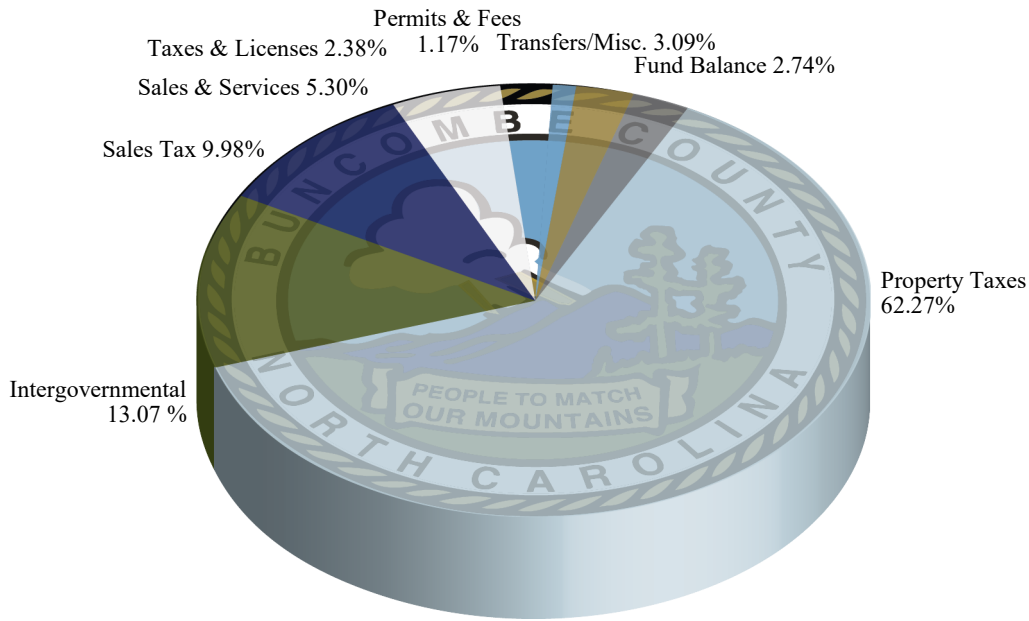
The **Enterprise Funds** have budgeted expenditures of \$10,425,074. This is a decrease of 1.87% from last year’s amended budget, however a \$2.6 million increase over last year’s adopted expenditures. The Solid Waste Division opens a new transfer station in FY2019 and anticipates increased operating expenditures as well as increased revenue from fee collections. Enterprise Funds are self-supporting and do not rely on any contributions from the General Fund.

The **Internal Service Fund** expenditures of \$35,965,017 are for County commercial liability programs and the operations of its self-insurance, group health, dental and workers’ compensation, unemployment, and general liability programs. This is a decrease of 1.43% from the FY2018 amended budget.



GENERAL FUND

WHERE DOES THE MONEY COME FROM? FY2019 REVENUES/SOURCES – GENERAL FUND



MAJOR REVENUE SOURCES:

Primary Revenue Sources	2016/17 Actuals	2017/18 Amended	2017/18 Estimate	2018/19 Adopted	% Change from FY 2018 Estimate
Property Tax	\$ 183,927,906	\$ 193,479,766	\$ 195,890,780	\$ 197,302,014	0.72%
Sales Tax	\$ 29,135,636	\$ 30,229,304	\$ 31,217,622	\$ 31,608,204	1.25%
Intergovernmental	\$ 50,724,252	\$ 52,540,396	\$ 41,132,562	\$ 41,400,273	0.65%
Other Taxes and Licenses	\$ 7,800,560	\$ 7,636,520	\$ 7,918,550	\$ 7,556,520	-4.57%
Permits & Fees	\$ 4,399,379	\$ 3,501,655	\$ 4,169,655	\$ 3,702,841	-11.20%
Sales & Services	\$ 19,204,602	\$ 17,102,413	\$ 18,646,717	\$ 16,802,570	-9.89%
Total	\$ 295,192,335	\$ 304,490,054	\$ 298,975,887	\$ 298,372,422	-0.20%

*The Property Tax data presented above includes current year, first year prior, NCDMV Tax and Interest.

**Buncombe County implemented new Enterprise Resource Software in FY2018, which reclassified revenues and revenue Categories.

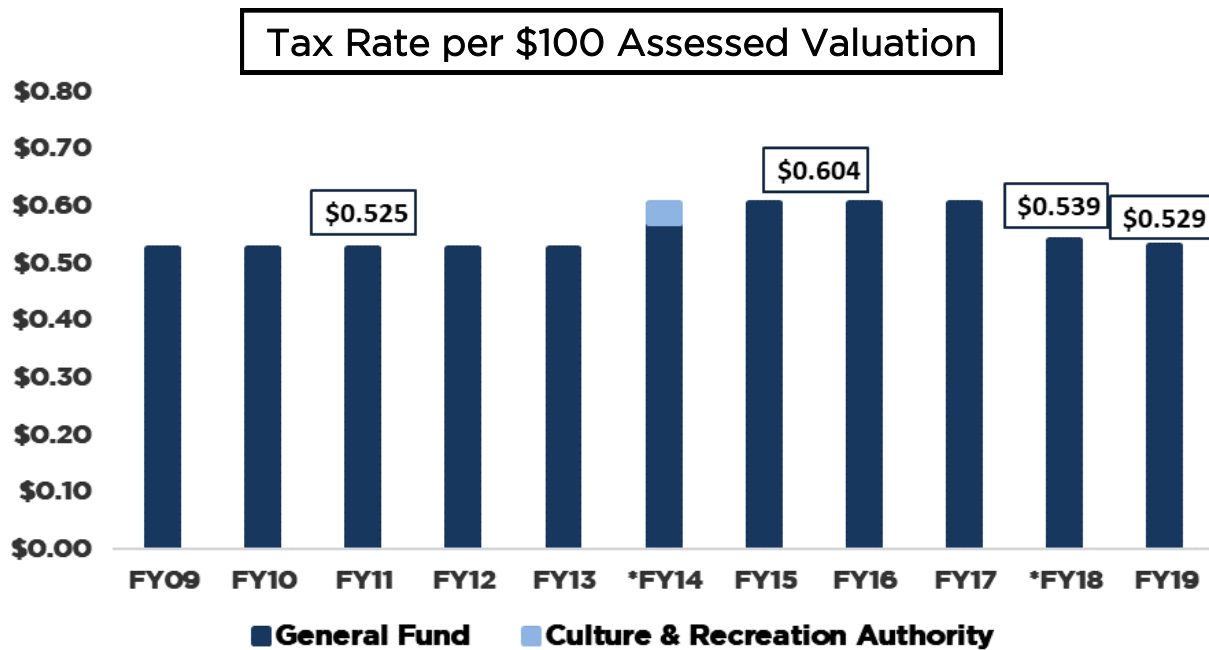
MAJOR REVENUE SOURCE: PROPERTY TAX

The total budget for the General Fund is \$316,861,799. The General Fund derives its revenue from a variety of sources. The County's largest revenue source, accounting for 62% of the General Fund is Property Tax, which totals \$197,302,014 for the FY2018 – 2019 year. This is an increase of \$3,822,248 or 1.98%, from the FY2018 adopted budget.

The FY2019 budget estimate for Property Tax is based on the following values. A 99.75% collection rate was assumed during the budget process.

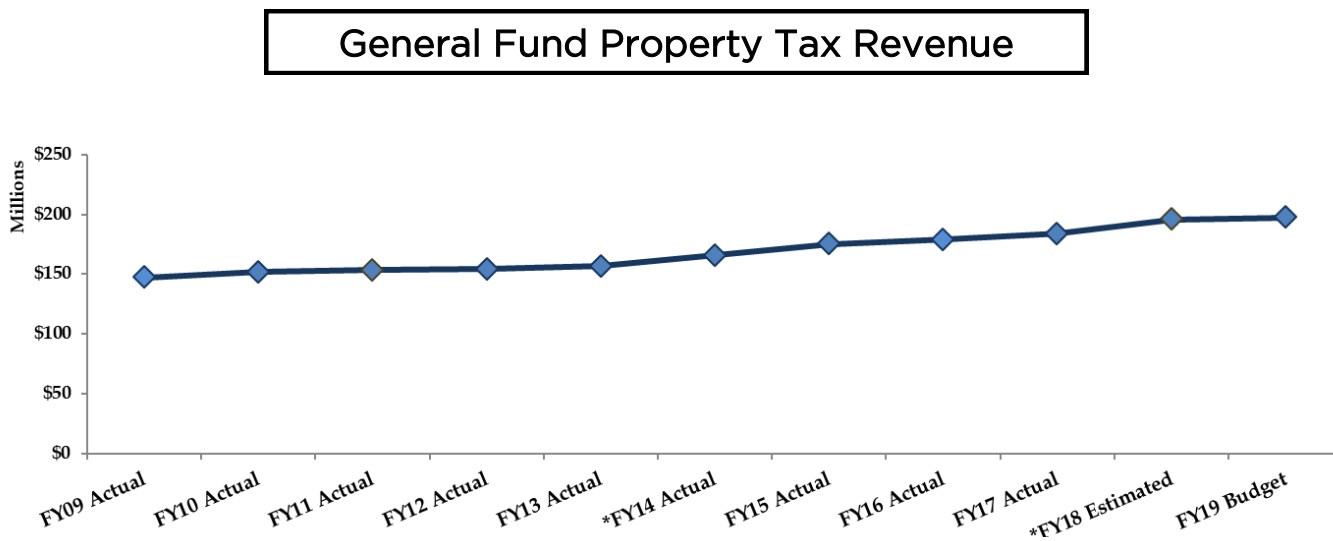
Fiscal Year Tax Year	2019 2018
Real Property	\$ 32,591,545,190
Personal Property	1,858,243,946
Public Service Companies	613,635,093
Registered Motor Vehicles	2,308,145,301
Total Value	\$ 37,371,569,530

The tax rate for FY2019 is set at 52.9 cents per \$100 of property value. This tax rate reflects a decrease of 1¢ from the previous tax rate of 53.9 cents per \$100 of property value.



* Reappraisal Year

**In FY2015 the Culture & Recreation Authority transitioned to the General Fund Culture & Recreation function.



* Reappraisal Year

Primary Revenue Source	2016/17 Actuals	2017/18 Amended	2017/18 Estimate	2018/19 Adopted	% Change from FY 2018 Estimate
Property Tax	\$ 183,927,906	\$ 193,479,766	\$ 195,890,780	\$ 197,302,014	0.72%

MAJOR REVENUE SOURCE: SALES TAX

The next largest source of revenue is Sales Tax. It is estimated to increase from FY2018 estimated actuals by 1.25% to \$31,608,204. Buncombe County continues to be the retail hub of western North Carolina supported by a major mall, a vibrant central business district, and several new shopping centers and mixed use developments including Asheville Outlets, a major retailer outlet mall which opened in May 2015. Sales tax is a volatile revenue source and was negatively affected by the decrease in consumer spending during the recession. In addition, in 2007 the General Assembly passed legislation to repeal the Article 44 sales tax, the third one-half percent local-option sales tax authorized in 2001. This is often referred to as the Medicaid Relief Swap as the State assumed County Medicaid costs in exchange for elimination of the local Article 44 sales tax and a commensurate increase in the State sales tax rate. The State took over one-quarter cent of the Article 44 sales tax on October 1, 2008, and the remaining one-quarter cent on October 1, 2009.

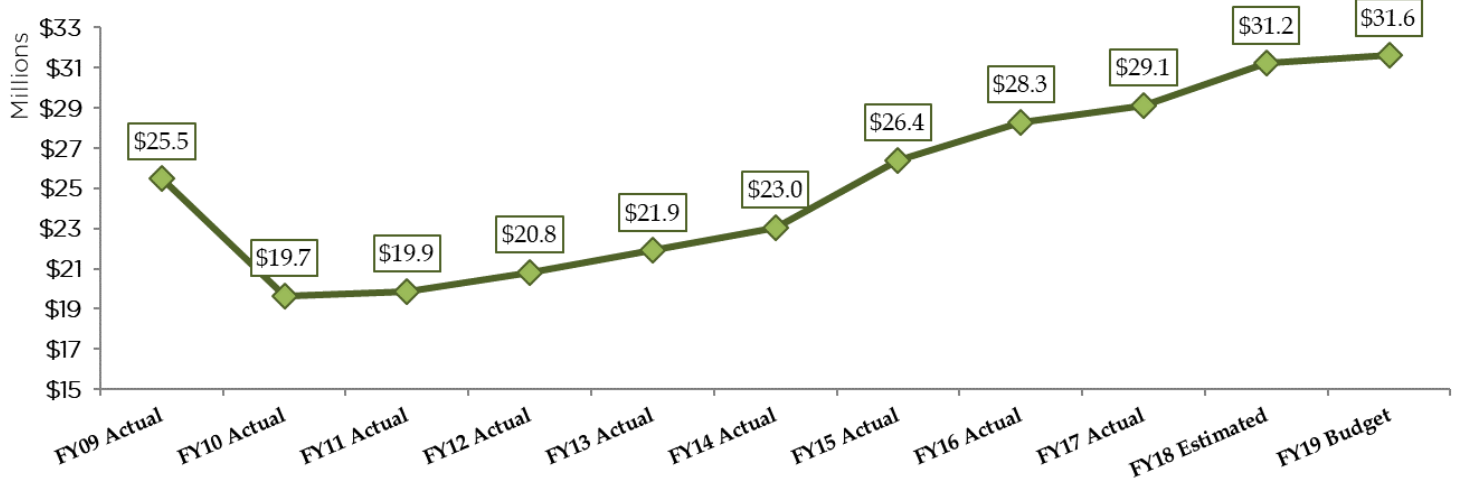
Sales tax revenue is reviewed monthly and estimates are based on actual revenue received over the last twelve months. Buncombe County levies four local-option retail sales and use taxes:

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

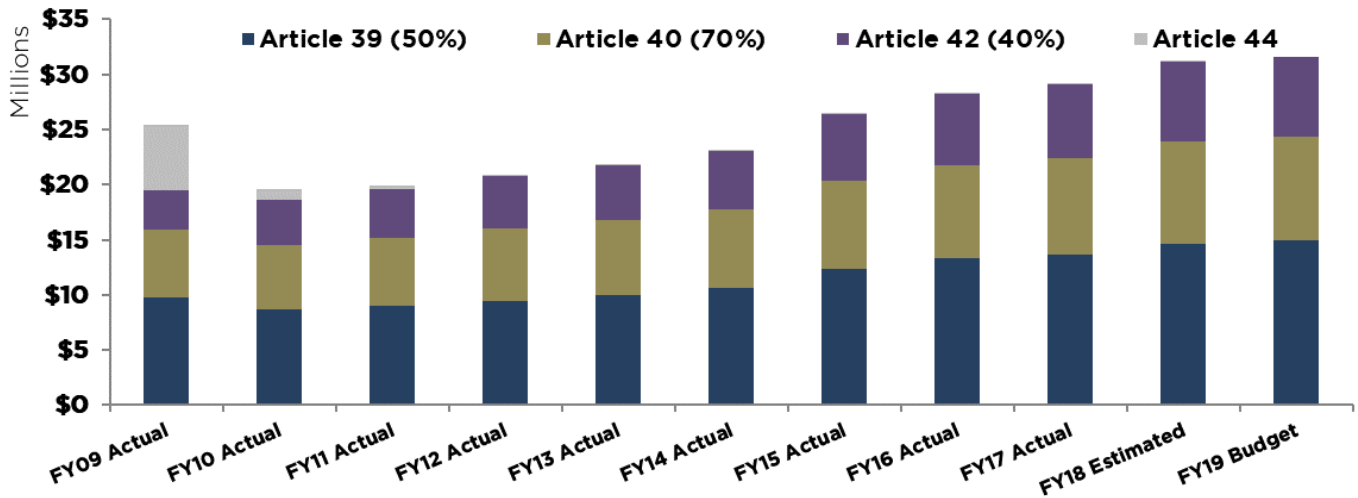
The remaining proceeds from the Article 39 (50%), Article 40 (70%), and Article 42 (40%) sales and use taxes are allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis. The ad valorem basis distributes sales tax revenues based on relative property tax levies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

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

General Fund Sales Tax



General Fund Sales Tax by Article



General Fund Sales Tax	2016/17 Actuals	2017/18 Amended	2017/18 Estimate	2018/19 Adopted	% Change from FY 2018 Estimate
Article 39 (50%)	\$ 13,633,589	\$ 14,457,838	\$ 14,683,818	\$ 15,009,290	2.22%
Article 40 (70%)	\$ 8,765,782	\$ 8,848,192	\$ 9,278,734	\$ 9,350,743	0.78%
Article 42 (40%)	\$ 6,735,119	\$ 6,923,274	\$ 7,242,751	\$ 7,248,171	0.07%
Article 44 (Medicaid Relief Swap)	\$ 1,146	\$ -	\$ 12,318	\$ -	-
Total	\$ 29,135,636	\$ 30,229,304	\$ 31,217,622	\$ 31,608,204	1.25%

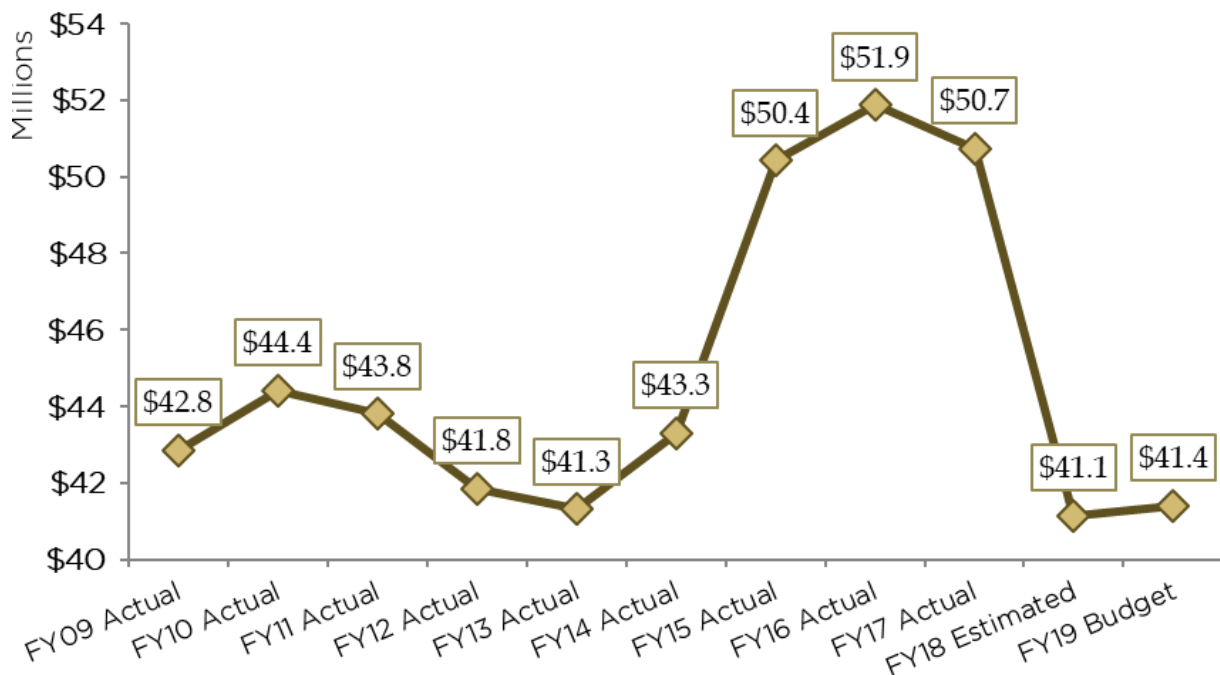
*Article 44 amounts incurred are due to late filed returns, audits, and refunds that affect periods prior to October 1, 2009.

MAJOR REVENUE SOURCE: INTERGOVERNMENTAL

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues total \$41,400,273 and account for 13.07% of General Fund revenues in the FY2019 budget.

The County expects to receive approximately \$34.6 million in federal and state funds for the Social Service Department (DSS) in FY2018-2019. This is a net decrease of \$9.9 million primarily as a result of a state change to the processing of vendor payments for Non-Emergency Medicaid Transportation program. The state is now issuing the payments directly to vendors for services rather than the county serving as the intermediary. The Public Health is also expected to receive \$3.7 million in state and federal revenues. Due to the level of federal and state funding Buncombe County receives, a very conservative approach is taken with regard to anticipated revenues during the budget process. As grants are realized throughout the year the budget is amended to reflect the increased revenues. We anticipate this same trend to continue in FY2019.

General Fund Intergovernmental



* Buncombe County implemented new Enterprise Resource Software in FY2018, which reclassified revenues previously shown as Intergovernmental.

General Fund Intergovernmental Revenue	2016/17 Actuals	2017/18 Amended	2017/18 Estimate	2018/19 Adopted	% Change from FY 2018 Estimate
Intergovernmental	\$ 50,724,252	\$ 52,540,396	\$ 41,132,562	\$ 41,400,273	0.65%

OTHER REVENUE SOURCES:

Other Taxes & Licenses

This revenue source, representing 2.38% of the budget, includes \$4,800,000 for the real property transfer tax (excise tax) and \$1,432,520 for video programming taxes. The Rental Car Tax is budgeted at \$500,000, Heavy Equipment Rental Tax at \$175,000, Beer and Wine Tax at \$625,000, privilege License Tax at \$24,000 for FY2019.

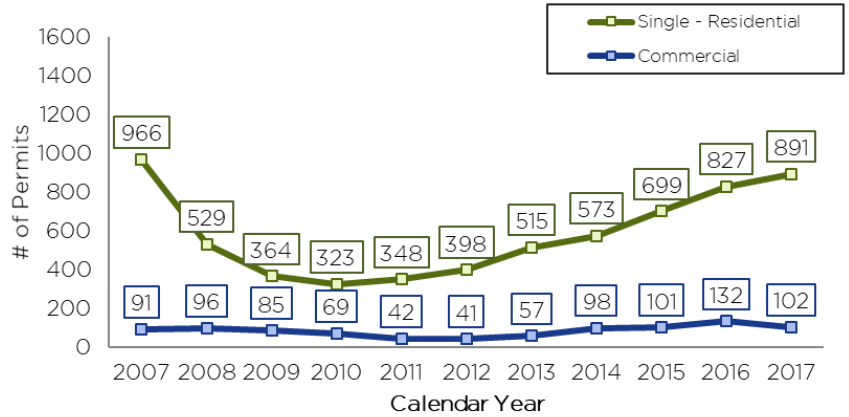
Permits & Fees

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 1.17%, or \$3,702,841, of the General Fund revenue. Permits and inspections make up 61% of these total revenues.

The Permits & Inspections Department inspects new construction using staff inspectors to enforce the North Carolina State Building Code. Of the construction related revenues, single-family construction was 60% of the total revenue for calendar year 2017, the latest year for which data is available.

Single-family construction increased by 7.8% from calendar year 2016 to 2017. In calendar year 2016, 827 single-family construction permits were issued, while in calendar year 2017, 891 were issued.

Building Permits Issued



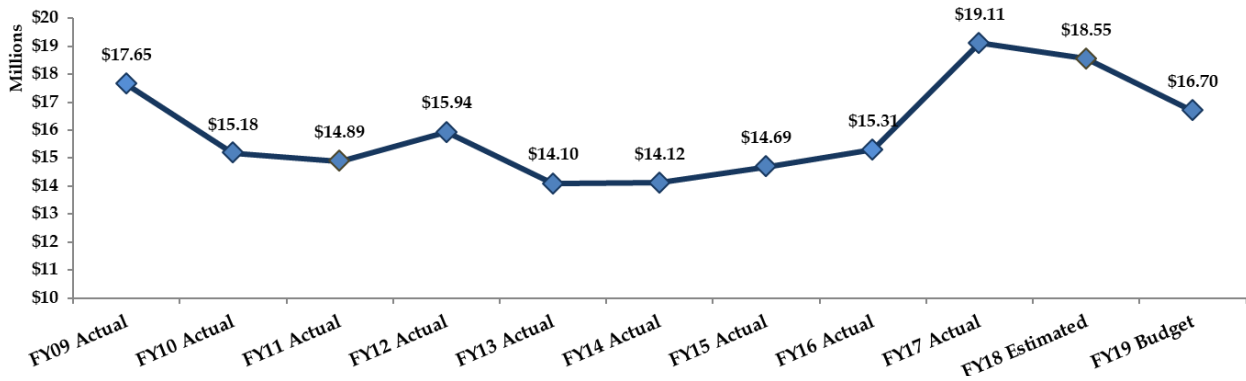
Multi-family construction decreased from calendar year 2016 to 2017. In calendar year 2016, 43 buildings were constructed consisting of 1,136 units total, while in calendar year 2017, 25 buildings were constructed consisting of 512 units total.

Commercial construction decreased 22.7% in calendar year 2016 over the previous year. In calendar year 2016, 132 commercial construction permits were issued and 102 were issued in calendar year 2017.

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 FY2019, General Fund revenues for sales and services are estimated at \$16,802,570, a 1.75% decrease from last year's amended budget. Sales and Services represent 5.3% of the total General Fund budget. Revenues are estimated to be \$1.6 million for the Public Health, \$6.2 million for EMS, \$2.8 million for the Jail, and \$6.2 million for other.

General Fund Sales & Services



*Buncombe County implemented new Enterprise Resource Software in FY2018, which reclassified revenues previously shown as Sales & Services.

Other Revenues

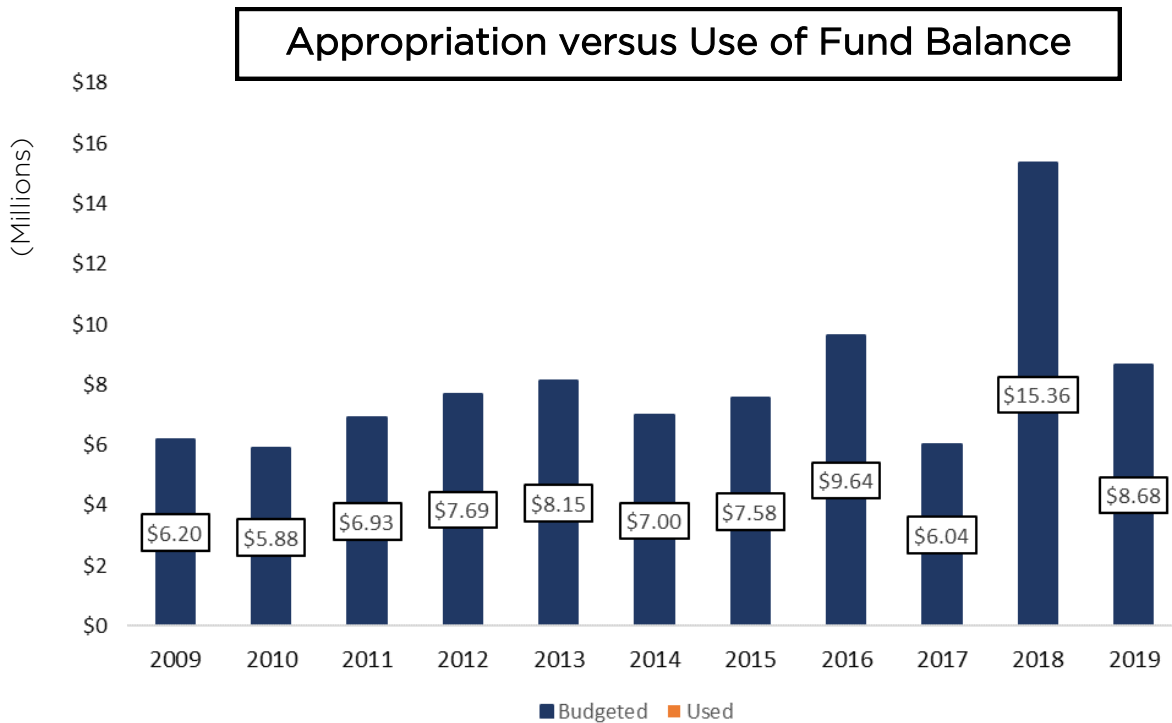
These revenues include investment earnings; indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Other revenues for the General Fund are estimated to be \$1,614,165 for FY2019.

Another large component of other revenues is investment earnings derived from the short-term investment of County funds. This revenue source is budgeted at \$725,000 for FY2019, which is an increase of \$225,000 from the FY2018 adopted budget. This is primarily due to changes in interest rates and investment practices by the county’s Finance office.

Fund Balance

In the General Fund, \$8,678,762 of fund balance is appropriated in the FY2018-2019 budget. This accounts for 2.74% of General Fund appropriations. The projected fund balance assures the county will maintain its sound financial position.

The unrestricted fund balance is estimated at 19.6% of total expenditures for FY2018. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County without increasing the burden on the taxpayer. As the chart below shows, the county typically never uses the Fund Balance appropriated.

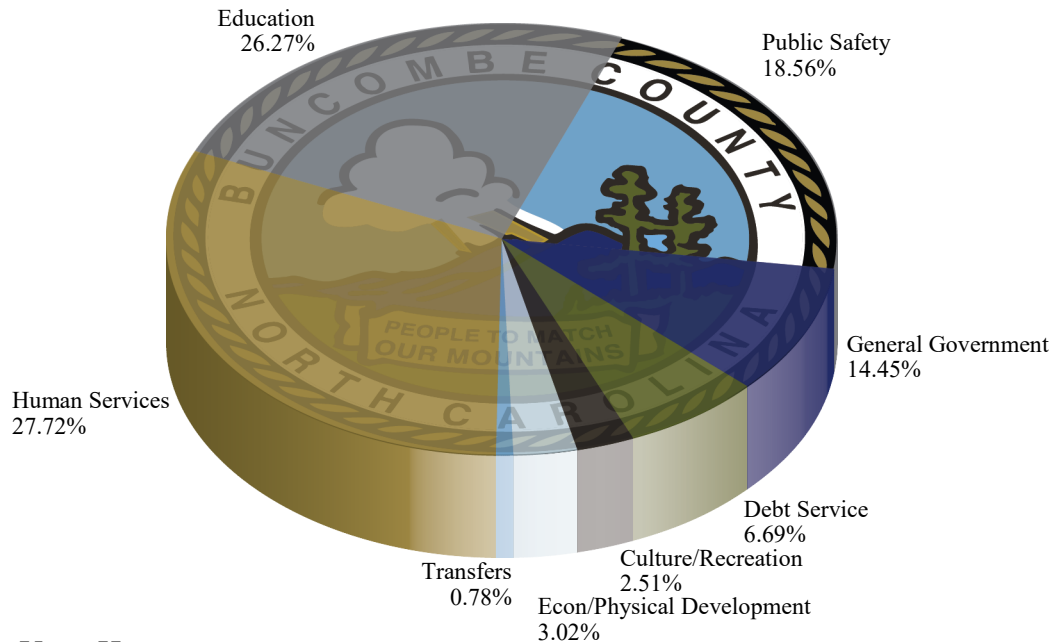


*Adopted Appropriated Fund Balance

GENERAL FUND (CONTINUED)

WHERE DOES THE MONEY GO?

FY2019 EXPENDITURES/USES – GENERAL FUND



BUDGET YEAR HIGHLIGHTS:

For the FY2019 budget, county officials focused on “right-sizing” the budget through a collaborative budgeting framework:

- Strengthening management through building infrastructure for financial and budget oversight with ongoing monitoring and evaluation to support transparency and accountability
- Delivering quality services through prioritizing excellence in services to the public and giving departments ownership
- Advancing Board of Commissioner strategic priorities through balancing short and long term community needs

Buncombe County continues to focus on core services – Education, Human Services, and Public Safety. These core services consume 72.6% (\$229.9 million) of our FY2019 General Fund Budget Estimate.

- Education continues to receive increased investment to recognize, retain, and recruit the best teachers and staff and to provide the support needed for our students to reach their full potential. This increase includes \$1,325,496 for Buncombe County Schools and Asheville City Schools for Current Expenses including the Graduation Initiative Program, textbooks, and utility rate increases. Additionally, \$898,578 has been allocated for Early Childhood Education.
- Public Safety includes an increase of \$656,801 for expenditures related to the Detention Center including Overtime shift differential, personnel, and cabling for security updates. \$268,058 has been allocated for Overtime increases for 911 Communications dispatchers, medical supplies for Emergency Medical Services and increased maintenance costs for Emergency Management.

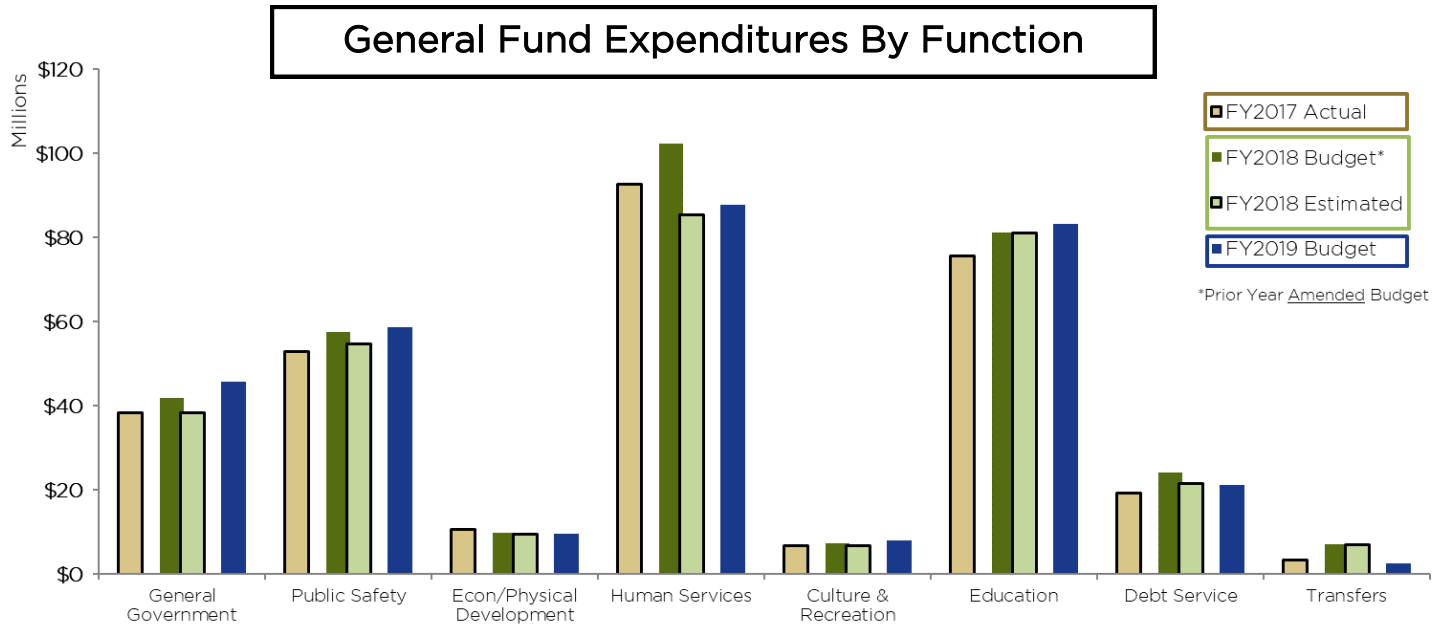
Buncombe County Commissioners continue their commitment to carbon emission reduction and cleaner, smarter energy in the FY2019 budget by allocating the following:

- \$119,178 - Sustainability Office to work with County departments to develop sustainability initiatives and build partnerships with external agencies to achieve carbon emission reduction goals county-wide
- \$350,000- Community Clean Energy Projects and Energy Audits
- \$35,000- Energy Efficiency Home Repair

Commissioners continue investing in the community by allocating \$1,567,475 in grant funding to community agencies in the FY2019 budget.

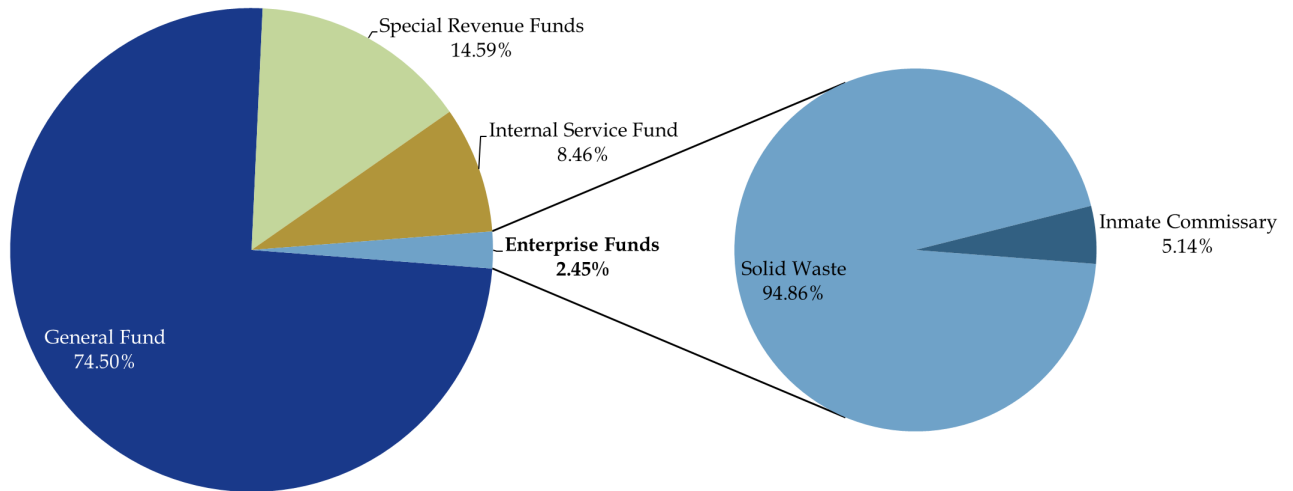
The FY2019 budget includes an increased retirement contribution rate mandated by the State Local Government Employees Retirement System (LGERS). In accordance with the LGERS Employer Contribution Rate Stabilization Policy, the retirement rate will be increasing each year for the next three years. The FY2019 impact is approximately \$177,247. We are estimating an annual impact of \$170,000 for each of the 2 subsequent years.

Other FY2019 budget increases include \$263,187 for Library to adjust lowest paid temporary salaries, security camera installations, and furniture replacement; \$526,045 for Affordable Housing, and \$898,076 for increases in Information Technology for software licensing and related costs due to Microsoft and Workday, Cyber Security software, and personnel.



ENTERPRISE FUNDS

The total budget for the Enterprise Funds is \$10,425,074. This is a significant increase from FY2018, primarily due to the new Solid Waste Transfer Station opening in FY2019. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.

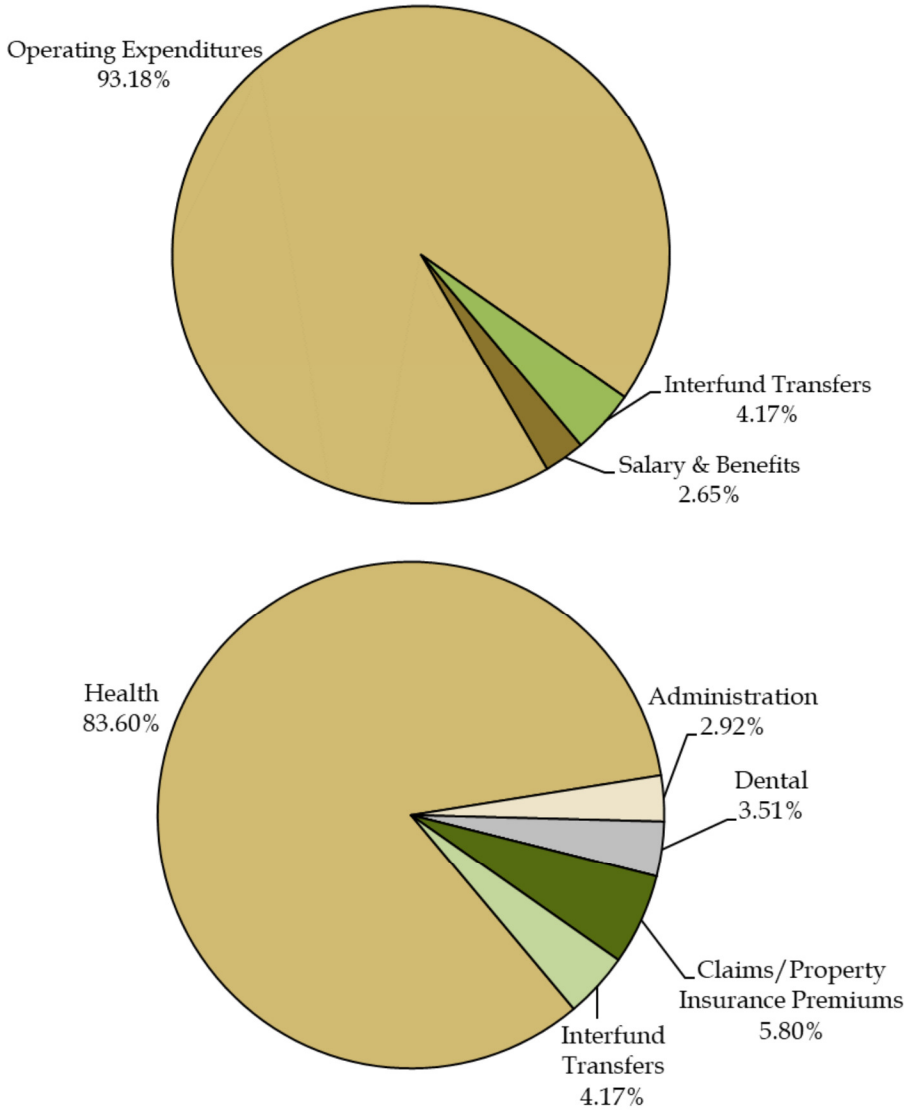


- The total budget for the Solid Waste Fund is \$9,889,434 which is a 36.15% change from the FY2018 budget due to the new Solid Waste Transfer Station opening in FY2019 and salary increases for Solid Waste employees. The Solid Waste Fund includes the Landfill and Waste Transfer Station.
- The budget for the Inmate Commissary & Welfare Fund is \$535,640 which is a slight increase of \$7,488 from last year’s adopted budget. Revenues for this fund are generated through sales to the inmate population in the County’s Detention Center.

INTERNAL SERVICE FUND

The Internal Service Fund was established to fund the County’s self-insurance, group health, dental and workers’ compensation, unemployment, and general liability programs. These expenditures consist of health and dental insurance premiums and claims, employee health clinic, administrative costs, other post-employment benefits (OPEB), workers’ compensation, unemployment, and general liability claims. Budgeted expenditures are \$35,965,017, a decrease of 1.43% from last year’s adopted budget. The revenues for this fund are collected through direct charges to other funds for insurance purposes and employee payments for insurance premiums.

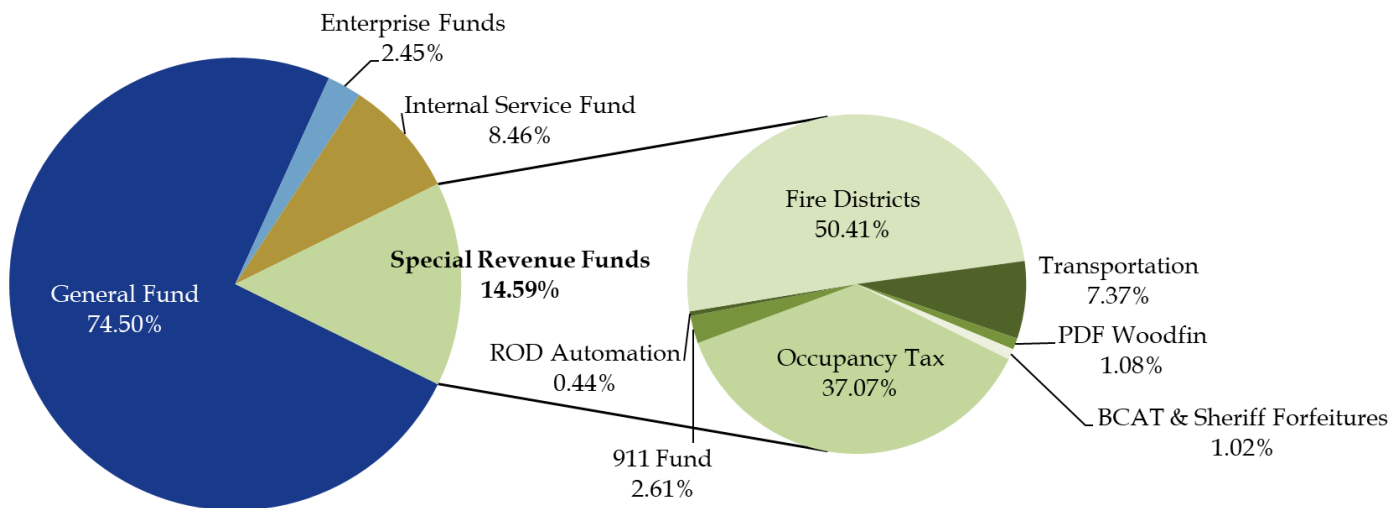
Expenditures FY 2018-2019



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

SPECIAL REVENUE FUNDS

The total budget for Special Revenue Funds is \$62,050,453. These funds represent 14.59% of the total County budget. The funds that make up the group of Special Revenue Funds are the Register of Deeds Automation Fund, Occupancy Tax Fund, 911 Fund, Fire Districts Fund, Transportation Fund, PDF Woodfin Downtown Fund, and the BCAT and Sheriff Forfeiture Fund.



- The Register of Deeds Automation Fund has a budget of \$270,312 for FY2019. All of these funds are used for automating the Register of Deeds records. Per North Carolina statute, funds shall be expended on computer or imaging technology and needs associated with the preservation and storage of public records in the office of the register of deeds.
- The Occupancy Tax Fund has a budget of \$23,000,000. This represents the revenues generated through the room occupancy tax on hotel and motel rooms. This amount stays consistent with last year's amended budget. The current Occupancy Tax rate is now at 6%. These funds are used to further the development of travel, tourism and conventions in Buncombe County through state, national and international advertising promotions. A portion of these proceeds are earmarked for tourism-related public capital projects.
- The 911 Fund is budgeted at \$1,627,500. The FY2019 budget includes appropriations for major capital projects including replacement of dispatch console hardware. The NC 911 Board approved a new 911 funding method effective FY2012. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.
- The Fire Districts Fund has a budget of \$31,276,959 for FY2019, an increase of 10.97% from FY2018. In FY2016, Buncombe County's Fire Districts were consolidated resulting in twenty districts, down from the previous twenty-six. Revenues for this fund are generated through sales taxes and ad valorem taxes. The ad valorem tax rates are recommended by each district and approved by the Board of Commissioners.
- The County's Transportation program, Mountain Mobility, provides transportation to several human service and non-profit agencies as well as general public transportation service outside the City of Asheville. During the FY2012 budget process the administration of the transportation program transitioned to outside service providers. Transportation is now administered and operated through contracts between Buncombe County, the Land of Sky Regional Council and McDonald Transit Associates, Inc. The Transportation Fund budget for FY2019 is \$4,571,020. This is a decrease of 0.97% from FY2018. The County funded portion

for FY2019 is budgeted at \$1,641,248.

- The FY2019 budget for the Project Development Financing (PDF) Woodfin Downtown Fund is \$672,950 for debt principal and interest payments for the completed PDF Woodfin Downtown Project.
- The BCAT and Sheriff Forfeiture Fund accounts for monies received from federal and state forfeiture programs as well as the state unauthorized substances excise tax. These proceeds are designated for law enforcement purposes. The fund breaks out BCAT Federal and State and Sheriff Federal and State into separate programs. Due to the nature of forfeiture revenues, available fund balance and revenue estimates are appropriated at the beginning of the budget year and budget amendments are completed throughout the fiscal year as federal and state revenue is received. The Sheriff's Department and the Buncombe County Anti-Crime Task Force, also known as BCAT, receive forfeiture revenue. This fund is budgeted at \$631,712 for FY2019.

OPERATING BUDGET SUMMARY: ALL FUNDS

	2016/17 Actual	2017/2018 Amended	2017/18 Estimated	2018/19 Budget
Revenues:				
General Fund	300,517,567	331,328,398	308,833,420	316,861,799
Special Revenue Funds:				
Volunteer Fire Departments Fund	23,313,108	28,184,038	26,666,739	31,276,959
Transportation Fund	4,229,315	4,306,858	3,511,317	4,571,020
Emergency Telephone System Fund	941,165	1,627,500	1,021,554	1,627,500
Occupancy Tax Fund	21,043,724	24,014,005	23,324,431	23,000,000
Register of Deeds Automation Fund	156,667	283,230	145,216	270,312
BCAT & Sheriff Forfeitures Fund	279,377	631,712	290,422	631,712
PDF Woodfin Downtown Fund	432,186	574,950	522,384	672,950
Enterprise Funds:				
Solid Waste Disposal Fund	8,816,788	9,809,389	9,025,510	9,889,434
Inmate Commissary Fund	480,671	814,577	518,138	535,640
Internal Service Fund	31,954,346	36,488,340	34,350,043	35,965,017
Total	392,164,914	438,062,997	408,209,174	425,302,343
Expenditures				
General Fund	299,505,024	331,328,398	304,300,973	316,861,799
Special Revenue Funds:				
Volunteer Fire Departments Fund	23,313,110	28,184,038	26,666,737	31,276,959
Transportation Fund	4,271,037	4,306,858	3,511,317	4,571,020
Emergency Telephone System Fund	779,939	1,627,500	595,063	1,627,500
Occupancy Tax Fund	21,043,723	24,014,005	23,324,431	23,000,000
Register of Deeds Automation Fund	207,074	283,230	199,550	270,312
BCAT & Sheriff Forfeitures Fund	212,503	631,712	158,402	631,712
PDF Woodfin Downtown Fund	564,569	574,950	562,848	672,950
Enterprise Funds:				
Solid Waste Disposal Fund	13,954,686	9,809,389	8,551,982	9,889,434
Inmate Commissary Fund	407,381	814,577	517,061	535,640
Internal Service Fund	30,281,144	36,488,340	31,814,986	35,965,017
Total	394,540,190	438,062,997	400,203,350	425,302,343

BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	2016/17 Actual	2017/2018 Amended	2017/18 Estimated	2018/19 Budget
General Fund				
Property Tax	183,927,906	193,479,766	195,890,780	197,302,014
Local Option Sales Tax	29,135,636	30,229,304	31,217,622	31,608,204
Other Taxes	7,800,560	7,636,520	7,918,549	7,556,520
Intergovernmental	50,724,252	52,540,396	41,132,562	41,400,273
Permits & Fees	4,399,379	3,501,655	4,169,655	3,702,841
Sales & Services	19,204,602	17,102,413	18,646,717	16,802,570
Investment Earnings	710,276	500,000	885,827	725,000
Miscellaneous	964,996	944,831	938,187	889,565
Interfund Transfers/Other Financing Sources	3,649,961	11,123,709	8,033,521	8,196,050
Appropriated Fund Balance	-	14,269,804	-	8,678,762
Total	300,517,567	331,328,398	308,833,420	316,861,799
Special Revenue Funds				
Property Tax	17,979,098	22,714,939	20,944,486	25,264,768
Local Option Sales Tax	5,766,195	6,044,049	6,223,948	6,685,141
Other Taxes	21,043,724	24,014,005	23,324,431	23,000,000
Intergovernmental	4,095,579	4,263,752	3,179,762	4,218,055
Permits & Fees	155,440	151,695	143,702	151,695
Investment Earnings	14,287	13,305	30,291	13,305
Miscellaneous	43,963	30,000	75,099	45,680
Interfund Transfers	1,297,256	1,641,248	1,560,344	1,641,248
Appropriated Fund Balance	-	749,300	-	1,030,561
Total	50,395,542	59,622,293	55,482,063	62,050,453
Enterprise Funds				
Other Taxes	560,615	490,000	487,653	518,000
Intergovernmental	-	-	-	-
Permits & Fees	22,104	22,400	26,226	22,400
Charges for Services	8,401,678	8,015,702	8,681,382	9,591,923
Investment Earnings	141,512	40,000	211,120	15,824
Miscellaneous	171,550	100,000	137,267	100,000
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	1,955,864	-	176,927
Total	9,297,459	10,623,966	9,543,648	10,425,074
Internal Service Fund				
Charges for Services	31,954,346	35,081,211	34,350,043	34,465,017
Investment Earnings	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	1,407,129	-	1,500,000
Total	31,954,346	36,488,340	34,350,043	35,965,017
Grand Total	392,164,914	438,062,997	408,209,174	425,302,343

Note: The county implemented new Enterprise Resource Planning (ERP) software during the FY2019 Budgeting Process. See Appendix A for General Fund differences in classification of revenues. FY2019 Adopted General Fund revenues above reflect classification from new ERP for historical reporting.

BUDGET SUMMARY ALL FUNDS- EXPENDITURES

SERVICE AREA				
Departments	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Budget
General Government				
Governing Body	1,093,928	1,149,116	1,168,319	787,434
County Manager	1,262,162	1,604,792	1,473,913	1,939,683
Strategic Partnership Grants	1,451,275	1,264,475	1,264,475	1,567,475
Human Resources	771,680	1,364,822	1,175,028	1,226,666
Community Engagement	-	-	-	781,165
Community Relations	-	-	-	412,330
Finance	3,043,663	2,475,337	2,343,525	2,333,830
Tax Department	4,601,685	4,923,538	4,445,288	4,916,104
Board of Elections	2,116,642	2,176,128	1,817,509	2,164,754
Register of Deeds	4,021,843	4,235,111	3,966,476	3,995,143
Budget	1,483,069	883,031	821,401	574,074
Internal Audit	-	-	-	284,596
Information Technology	11,158,152	11,137,552	10,959,370	12,451,000
Performance Management	-	1,099,886	930,855	1,939,491
General Services	6,954,916	8,797,307	7,829,259	8,663,620
Nondepartmental	286,956	692,786	140,695	1,738,706
Register of Deeds Automation Fund	207,076	283,230	199,550	270,312
Internal Service Fund - Health/Dental	30,281,144	36,488,340	31,814,986	35,965,017
Public Safety				
Sheriff	35,532,171	38,011,089	36,971,922	39,099,736
Justice Resource Support	465,295	1,047,224	898,472	922,854
Emergency Services	11,904,411	12,358,254	12,041,412	12,586,312
Pretrial Release	923,673	1,117,356	1,073,917	1,120,304
City-County Bureau of Identification/ Centralized Data Entry	1,531,808	1,589,315	1,542,641	1,743,975
Public Safety Training Center	506,947	1,312,053	600,385	1,297,384
Criminal Justice Information System	1,400,776	1,455,218	1,268,566	1,364,777
Nondepartmental	710,344	628,033	365,098	659,442
Volunteer Fire Departments Fund	23,313,106	28,184,038	26,666,737	31,276,959
Emergency Telephone System Fund	779,939	1,627,500	595,063	1,627,500
Inmate Commissary Fund	407,381	814,577	517,061	535,640
BCAT & Sheriff Forfeitures Fund	212,503	631,712	158,402	631,712
Human Services				
Public Health	15,723,453	16,905,604	16,153,251	19,295,839
Social Services	73,757,459	81,182,958	66,361,218	63,955,742
Behavioral Health	948,892	1,049,500	990,179	1,604,442
Family Justice Center	163,513	172,421	161,726	351,682
Nondepartmental	2,074,306	2,983,042	1,650,988	2,652,051
Transportation Fund	4,271,038	4,306,858	3,511,317	4,571,020
Economic & Physical Development				
Planning & Development	2,603,839	3,036,981	2,877,858	2,558,076
Permits & Inspections	2,245,636	2,289,785	2,278,780	2,308,326
Economic Development	4,806,376	3,396,853	3,393,421	3,684,744
Cooperative Extension	389,400	423,666	339,572	390,506
Soil & Water Conservation	427,789	519,985	494,274	541,478
Nondepartmental	52,251	196,862	26,127	73,460
Occupancy Tax Fund	21,043,724	24,014,005	23,324,431	23,000,000
PDF Woodfin Downtown Fund	564,569	574,950	562,848	672,950
Solid Waste Disposal Fund	13,954,686	9,809,389	8,551,982	9,889,434
Culture & Recreation				
Library	5,171,833	5,619,002	5,112,399	5,910,082
Parks, Greenways, & Recreation	1,511,869	1,747,618	1,683,900	1,826,778
Nondepartmental	69,767	46,092	32,123	217,308
Education				
City Schools	10,743,742	11,681,164	11,681,164	11,890,592
County Schools	58,579,558	62,526,370	62,526,370	63,642,438
Pre-K	-	470,070	327,501	830,578
Child Care Centers	207,508	281,508	281,508	68,000
Education Support	-	-	-	317,500
Community College	6,000,000	6,280,000	6,280,000	6,500,000
Interfund Transfers	3,445,984	7,062,917	7,062,917	2,465,498
General Debt Service	19,360,453	24,133,577	21,487,171	21,205,824
TOTAL	394,540,190	438,062,997	400,203,350	425,302,343

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

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2018 - 2019

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Taxes	197,302,014	25,264,768	-	-	222,566,782
Local Option Sales Tax	31,608,204	6,685,141	-	-	38,293,345
Other Taxes	7,556,520	23,000,000	518,000	-	31,074,520
Intergovernmental	41,400,273	4,218,055	-	-	45,618,328
Permits & Fees	3,702,841	151,695	22,400	-	3,876,936
Charges for Services	16,802,570	-	9,591,923	34,465,017	60,859,510
Investment Earnings	725,000	13,305	15,824	-	754,129
Miscellaneous	889,565	45,680	100,000	-	1,035,245
Other Financing Sources	-	-	-	-	-
Interfund Transfers	8,196,050	1,641,248	-	-	9,837,298
Appropriated Fund Balance	8,678,762	1,030,561	176,927	1,500,000	11,386,250
Total	316,861,799	62,050,453	10,425,074	35,965,017	425,302,343

Uses of Funds:					
Salary & Benefits	137,588,594	17,000	2,554,900	951,793	141,112,287
Operating	47,540,615	28,245,480	5,619,284	33,513,224	114,918,603
Program Support	105,510,198	28,576,959	-	-	134,087,157
Capital Outlay	601,895	1,561,835	763,595	-	2,927,325
Contingency	1,949,175	2,700,000	50,817	-	4,699,992
Debt Service	21,205,824	672,950	963,550	-	22,842,324
Interfund Transfers	2,465,498	276,229	472,928	1,500,000	4,714,655
Total	316,861,799	62,050,453	10,425,074	35,965,017	425,302,343

Total Expenditures By Fund & Function Fiscal Year 2019

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (100)	45,776,071	58,794,784	87,859,756	9,556,590	7,954,168	83,249,108
Occupancy Tax (220)				23,000,000		
911 (223)		1,627,500				
ROD Automation (225)	270,312					
Volunteer Fire Depts (228)		31,276,959				
Transportation (230)			4,571,020			
PDF Woodfin Downtown Dist. (231)				672,950		
Solid Waste (466)				9,889,434		
Inmate Commissary (469)		535,640				
BCAT & Sheriff Forfeitures Fund (270)		631,712				
Health/Dental (480)	35,965,017					
GRAND TOTAL	82,011,400	92,866,595	92,430,776	43,118,974	7,954,168	83,249,108

USE OF PROJECT FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Projects (224)				x		
School Capital (326)						x
Grant Projects (327)		x	x	x	x	
AB Tech Capital Projects (333)						x
Public School ADM Sales Tax & Lottery Projects (335)						x
Capital Projects (341)	x	x	x	x	x	
Solid Waste Capital Projects (342)				x		

**DEPARTMENT & FUND MATRIX
FISCAL YEAR 2019**

SERVICE AREA	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Solid Waste Enterprise Fund	Special Revenue	Enterprise	Internal Service	Total Nonmajor Funds	
Departments							
General Government							
Governing Body	787,434	-	-	-	-	-	787,434
County Manager	1,939,683	-	-	-	-	-	1,939,683
Strategic Partnership Grants	1,567,475	-	-	-	-	-	1,567,475
Human Resources	1,226,666	-	-	-	-	-	1,226,666
Community Engagement	781,165	-	-	-	-	-	781,165
Community Relations	412,330	-	-	-	-	-	412,330
Finance	2,333,830	-	-	-	-	-	2,333,830
Tax Department	4,916,104	-	-	-	-	-	4,916,104
Board of Elections	2,164,754	-	-	-	-	-	2,164,754
Register of Deeds	3,995,143	-	270,312	-	-	270,312	4,265,455
Information Technology	12,451,000	-	-	-	-	-	12,451,000
Budget	574,074	-	-	-	-	-	574,074
Internal Audit	284,596	-	-	-	-	-	284,596
Performance Management	1,939,491	-	-	-	-	-	1,939,491
General Services	8,663,620	-	-	-	-	-	8,663,620
Nondepartmental	1,738,706	-	-	-	-	-	1,738,706
Nondepartmental - Internal Service Fund	-	-	-	-	35,965,017	35,965,017	35,965,017
General Government Total	45,776,071	-	270,312	-	35,965,017	36,235,329	82,011,400
Public Safety							
Sheriff	39,099,736	-	631,712	535,640	-	1,167,352	40,267,088
Justice Resource Support	922,854	-	-	-	-	-	922,854
Emergency Services	12,586,312	-	-	-	-	-	12,586,312
Pretrial Release	1,120,304	-	-	-	-	-	1,120,304
City-County Bureau of Identification/Centralized Data Entry	1,743,975	-	-	-	-	-	1,743,975
Public Safety Training Center	1,297,384	-	-	-	-	-	1,297,384
Criminal Justice Information System	1,364,777	-	-	-	-	-	1,364,777
Nondepartmental	659,442	-	-	-	-	-	659,442
Nondepartmental - Volunteer Fire Departments	-	-	31,276,959	-	-	31,276,959	31,276,959
Nondepartmental - Emergency Telephone System	-	-	1,627,500	-	-	1,627,500	1,627,500
Public Safety Total	58,794,784	-	33,536,171	535,640	-	34,071,811	92,866,595
Human Services							
Public Health	19,295,839	-	-	-	-	-	19,295,839
Social Services	63,955,742	-	-	-	-	-	63,955,742
Behavioral Health	1,604,442	-	-	-	-	-	1,604,442
Family Justice Center	351,682	-	-	-	-	-	351,682
Nondepartmental	2,652,051	-	-	-	-	-	2,652,051
Nondepartmental - Transportation	-	-	4,571,020	-	-	4,571,020	4,571,020
Human Services Total	87,859,756	-	4,571,020	-	-	4,571,020	92,430,776
Economic & Physical Development							
Planning & Development	2,558,076	-	-	-	-	-	2,558,076
Permits & Inspections	2,308,326	-	-	-	-	-	2,308,326
Economic Development	3,684,744	-	-	-	-	-	3,684,744
Cooperative Extension	390,506	-	-	-	-	-	390,506
Soil & Water Conservation	541,478	-	-	-	-	-	541,478
Solid Waste	-	9,889,434	-	-	-	-	9,889,434
PDF Woodfin Downtown Fund	-	-	672,950	-	-	672,950	672,950
Nondepartmental	73,460	-	-	-	-	-	73,460
Nondepartmental - Occupancy Tax	-	-	23,000,000	-	-	23,000,000	23,000,000
Economic & Physical Development Total	9,556,590	9,889,434	23,672,950	-	-	23,672,950	43,118,974
Culture & Recreation							
Library	5,910,082	-	-	-	-	-	5,910,082
Parks, Greenways, & Recreation	1,826,778	-	-	-	-	-	1,826,778
Nondepartmental	217,308	-	-	-	-	-	217,308
Culture & Recreation Total	7,954,168	-	-	-	-	-	7,954,168
Education							
City Schools	11,890,592	-	-	-	-	-	11,890,592
County Schools	63,642,438	-	-	-	-	-	63,642,438
Pre-K	830,578	-	-	-	-	-	830,578
Child Care Centers	68,000	-	-	-	-	-	68,000
Education Support	317,500	-	-	-	-	-	317,500
Community College	6,500,000	-	-	-	-	-	6,500,000
Education Total	83,249,108	-	-	-	-	-	83,249,108
Interfund Transfers	2,465,498	-	-	-	-	-	2,465,498
General Debt Service	21,205,824	-	-	-	-	-	21,205,824
GRAND TOTAL	316,861,799	9,889,434	62,050,453	535,640	35,965,017	98,551,110	425,302,343

FUND BALANCE ANALYSIS

General Fund

	2016/17 Actual	2017/18 Estimated	2018/19 Budget
Total Revenues	\$ 300,517,567	\$ 308,833,420	\$ 308,183,037
Total Expenditures	299,505,024	304,300,973	316,861,799
Revenues Over (Under) Expenditures	1,012,543	4,532,447	(8,678,762)*
Fund Balance, Beginning as Restated	76,572,157	77,584,700	82,117,147
Fund Balance, End of Year	77,584,700	82,117,147	73,438,385

*The General Fund appropriated fund balance for FY2019 is \$8,678,762. This is a significant decrease from last year's adopted appropriation of \$15,363,817. Fund balance, as described below, is appropriated each year with the challenge to save the appropriated amount.

Other Governmental Funds

	2016/17 Actual	2017/18 Estimated	2018/19 Budget
Total Revenues	\$ 50,395,542	\$ 55,482,063	\$ 61,019,892
Total Expenditures	50,391,955	55,018,348	62,050,453
Revenues Over (Under) Expenditures	3,587	463,715	(1,030,561)*
Fund Balance, Beginning as Restated	3,145,422	3,149,009	3,612,724
Fund Balance, End of Year	3,149,009	3,612,724	2,582,163

*The FY2019 appropriated fund balance for other Governmental Funds consists of the Register of Deeds Automation Fund appropriation of \$115,312, the 911 Fund appropriation of \$900,478, and the Transportation Fund appropriation of \$14,771.

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

Buncombe County estimates the unrestricted fund balance for fiscal year 2018 to be \$59,609,731 for the General Fund. This is 19.6% of estimated General Fund expenditures for FY2018. The fiscal year 2018-2019 General Fund budget includes an appropriated fund balance of \$8,678,762 which is 2.74% of appropriations. As our County Manager described in their Budget Message presentation to the County Commissioners, fund balance appropriation is one means to maintain the property tax rate. We appropriate fund balance each year with the challenge to save the appropriated amount. We have been able to do this historically.

FUND BALANCE ANALYSIS (CONTINUED)

Solid Waste Enterprise Fund:

	2016/17 Actual	2017/18 Estimated	2018/19 Budget
Total Revenues	\$ 8,816,788	\$ 9,025,510	\$ 9,889,434
Total Expenditures	13,954,686	8,551,982	9,889,434
Revenues Over (Under) Expenditures	(5,137,898)	473,528	-
Reconciling Items to Full Accrual Basis	5,460,733	-	-
Net Position, Beginning as Restated	27,729,898	28,052,733	28,526,261
Net Position, End of Year	28,052,733	28,526,261	28,526,261

Other Enterprise Funds:

	2016/17 Actual	2017/18 Estimated	2018/19 Budget
Total Revenues	\$ 480,671	\$ 518,138	\$ 358,713
Total Expenditures	407,381	517,061	535,640
Revenues Over (Under) Expenditures	73,290	1,077	(176,927)
Reconciling Items to Full Accrual Basis	(26,509)	-	-
Net Position, Beginning as Restated	522,149	568,930	570,007
Net Position, End of Year	568,930	570,007	393,080

Buncombe County's Enterprise Funds are reported using the accrual basis of accounting, which reports net position rather than fund balance. During the County's annual audit process necessary entries are completed to reconcile these funds from the budgetary basis (modified accrual) to the accounting basis (full accrual). Current year estimates for reconciling items are not yet available. As you can see from the tables above, the Solid Waste Enterprise Fund is not expected to use any reserves in FY2019. The Inmate Commissary Enterprise fund has appropriated \$176,927 of reserves for FY2019.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances

Fund Balance at June 30, 2018

<u>Unrestricted Fund Balance</u>	=	<u>59,609,731</u>	=	19.6%
Expenditures & Operating Transfers Out		304,300,970		

Audited (Actual) Fund Balances

Fund Balance at June 30, 2017

<u>Unrestricted Fund Balance</u>	=	<u>55,077,284</u>	=	18.4%
Expenditures & Operating Transfers Out		299,505,024		

Fund Balance at June 30, 2016

<u>Unrestricted Fund Balance</u>	=	<u>53,546,310</u>	=	17.4%
Expenditures & Operating Transfers Out		308,171,092		

Fund Balance at June 30, 2015

<u>Unrestricted Fund Balance</u>	=	<u>52,227,130</u>	=	17.9%
Expenditures & Operating Transfers Out		291,484,141		

Fund Balance at June 30, 2014

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

Fund Balance at June 30, 2013

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

Fund Balance at June 30, 2012

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

Fund Balance at June 30, 2011

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

UNRESERVED FUND BALANCES (Pre GASB Statement 54)

Audited (Actual) Fund Balances

Fund Balance at June 30, 2010

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

PERSONNEL SUMMARY

Summary of Positions by Fund:

Personnel Summary - Budgeted Permanent Positions

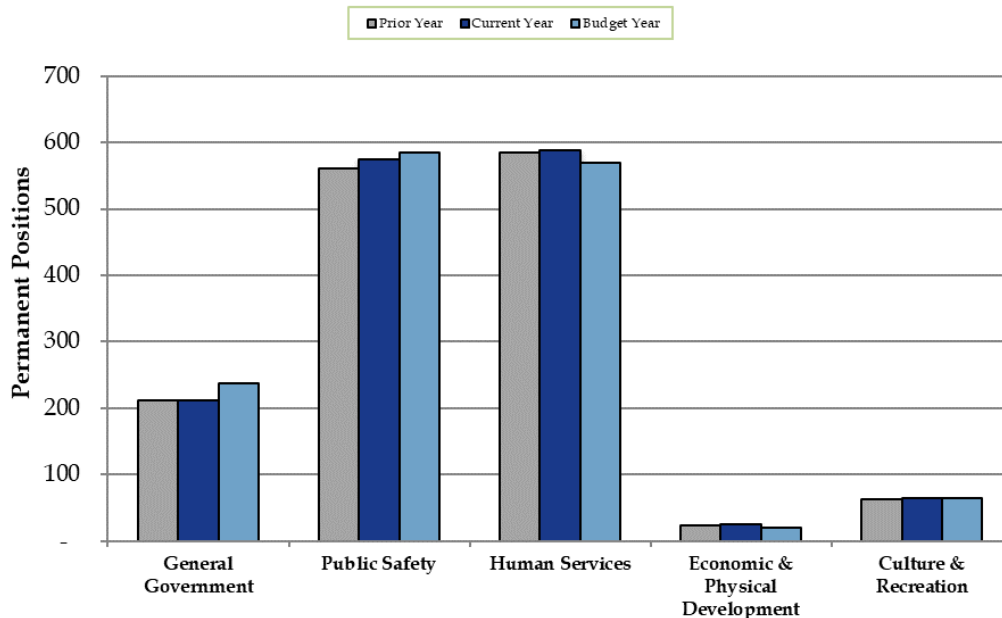
Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,442	1,465	1,476	1%
Enterprise Fund	26	26	34	31%
Internal Service Fund	6	6	7	17%
Grant Projects Fund	2	1	1	0%
Total All Funds	1,476	1,498	1,518	1.3%

General Fund Summary - Positions by Service Area:

Personnel Summary - Budgeted Permanent Positions

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	211	212	238	12%
Public Safety	540	554	562	1%
Human Services	584	589	569	-3%
Economic & Physical Development	44	46	42	-9%
Culture & Recreation	63	64	65	2%
Total General Fund	1,442	1,465	1,476	1%

General Fund



Major personnel changes include increased positions in Public Safety for Detention Center, Sheriff, and School Resource activities. For additional detail on personnel changes, please view the personnel information presented in the Service Areas and Departments Section.

LONG TERM FINANCIAL OUTLOOK

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

Revenue Assumptions

We remain conservative with our revenue estimates. We do anticipate moderate growth in our property tax base over the next few years. The Buncombe County Tax Department completed the 2017 property reappraisal, with results reflected in the FY2018 General Fund budget. County-wide values increased by approximately 21%, resulting in a revenue-neutral rate of 51.3 cents for Buncombe County. We anticipate a tax reappraisal year in 2021 with a budgetary impact in FY 2022. The tax rate for FY2019 is set at 52.9 cents per \$100 of property value. Sales tax growth is estimated at 4% during each year of the outlook period.

Expenditure Assumptions

Salaries & Benefits. Employee wages are annually adjusted based on the Consumer Price Index (CPI). This adjustment is estimated at 2.22% each year in the outlook period. Additionally, we are anticipating increased salary and benefit costs for FY2020-2021 due to an Early Retirement Incentive (ERI) Program implemented in FY2014.

Operating Expenditures. It is our aim to evaluate current operating levels over the outlook period and assess for potential areas of necessary expansion or identify areas of savings. The FY2020 and FY2021 financial outlook does conservatively project a 2% growth in expenditures.

Capital Outlay. A capital outlay expenditure is defined as any item costing over \$25,000. Generally, as capital needs arise departments transfer budget from their operating accounts to pay for these capital expenditures.

Program Support. Program support expenditures primarily consist of support given to Buncombe County and Asheville City schools for current expenses. There has been significant growth in the General Fund contribution to local schools over the last several years. A 4.3% growth has been applied in the financial outlook to education local current expense.

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

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

Buncombe County General Fund Financial Outlook

	FY2017 Actual	FY2018 Estimate	FY2019 Adopted Budget	FY2020 Projected	FY2021 Projected
Revenues:					
Property Tax	\$ 183,927,906	\$ 195,890,780	\$ 197,302,014	\$ 207,769,638	\$ 210,165,674
Sales Tax	29,135,636	31,217,622	31,608,204	32,872,532	34,187,433
Other Taxes	7,800,560	7,918,549	7,556,520	7,765,214	7,765,214
Intergovernmental Revenue	50,724,252	41,132,562	41,400,273	41,794,288	41,819,314
Permits & Fees	4,399,379	4,169,655	3,702,841	3,702,841	3,702,841
Sales & Services	19,204,602	18,646,717	16,802,570	16,802,570	16,802,570
Investment Earnings	710,276	885,827	725,000	725,000	725,000
Misc. Income	964,996	938,187	889,565	889,565	889,565
Other Financing Sources (OFS)	3,649,961	8,033,521	8,196,050	5,196,050	4,696,050
TOTAL REVENUES	\$ 300,517,567	\$ 308,833,420	\$ 308,183,037	\$ 317,517,698	\$ 320,753,661
Expenditures:					
Salaries and Benefits	\$ 126,693,549	\$ 129,930,117	\$ 137,588,594	\$ 137,588,593	\$ 139,965,741
Contingency for Health Insurance Claims Costs			-	2,700,000	2,970,000
Early Retirement Incentive Costs				3,639,535	1,601,517
State Retirement Increase				170,000	170,000
COLA/CPI Adjustment			-	2,377,147	2,429,919
Operating Expenditures	66,465,744	48,006,135	47,540,615	48,491,427	49,461,256
Capital Outlay	174,953	43,943	601,895		
Program Support	8,041,042	16,955,656	22,646,590	22,646,590	22,646,590
Program Support - Education	75,323,300	80,815,035	82,863,608	82,863,608	82,863,608
Increases for Public Schools				3,328,068	3,471,175
Debt Service -- Current Debt Requirements	19,360,453	21,487,171	21,205,824	20,441,761	19,074,892
CIP Debt Service for Projects Not Yet Approved				1,216,429	1,182,976
Transfers Out	3,445,982	7,062,917	2,465,498	1,641,248	1,641,248
Contingency (Greenways)				450,000	450,000
Vehicle Replacement				1,075,000	1,075,000
Playground Maintenance Revolving Fund				30,000	30,000
Dollars set aside in Contingency			1,949,175		
TOTAL EXPENDITURES	\$ 299,505,024	\$ 304,300,973	\$ 316,861,799	\$ 328,659,407	\$ 329,033,922
Fund Balance Change (Budgetary Appropriation)	\$ 1,012,543	\$ 4,532,447	\$ (8,678,762)	\$ (11,141,708)	\$ (8,280,261)
Unrestricted Fund Balance	\$ 55,077,284	\$ 59,609,731	\$ 50,930,969	39,789,261	31,509,000
Ratios & Indicators:					
Gross Debt as a % of GF Exp (adjusted for OFU/Transfers)	6.54%	7.23%	6.74%	6.61%	5.83%
Fund Balance %	18.39%	19.59%	16.07%	12.11%	9.58%
Operations Ratio	1.00	1.01	0.97	0.97	0.97
Operations Ratio (adjusted for OFS/OFU/Transfers)	1.00	1.01	0.95	0.96	0.97
Notes: This financial outlook table above assumes that all of the budgetary appropriation for FY2019-FY2021 is used however based on historical data, budgetary appropriation has not been used as depicted in the Executive Summary. The table below summarizes the change in fund balance if the assumption is that all of the budgetary appropriation for FY2019-FY2021 remains unused.					
Fund Balance Change (Budgetary Appropriation)	\$ 1,012,543	\$ 4,532,447	\$ -	\$ -	\$ -
Unrestricted Fund Balance	\$ 55,077,284	\$ 59,609,731	\$ 59,609,731	\$ 59,609,731	\$ 59,609,731
Ratios & Indicators: Fund Balance %	18.39%	19.59%	18.81%	18.14%	18.12%

POLICIES & GOALS



BASIS OF ACCOUNTING

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

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

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

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

BASIS OF BUDGETING

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

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

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

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

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

OPERATING FUNDS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Register of Deeds Automation
Occupancy Tax
911
Fire Districts
Transportation
BCAT & Sheriff Forfeitures Fund
Project Development Fund (PDF) Woodfin Downtown Fund

INTERNAL SERVICE FUND

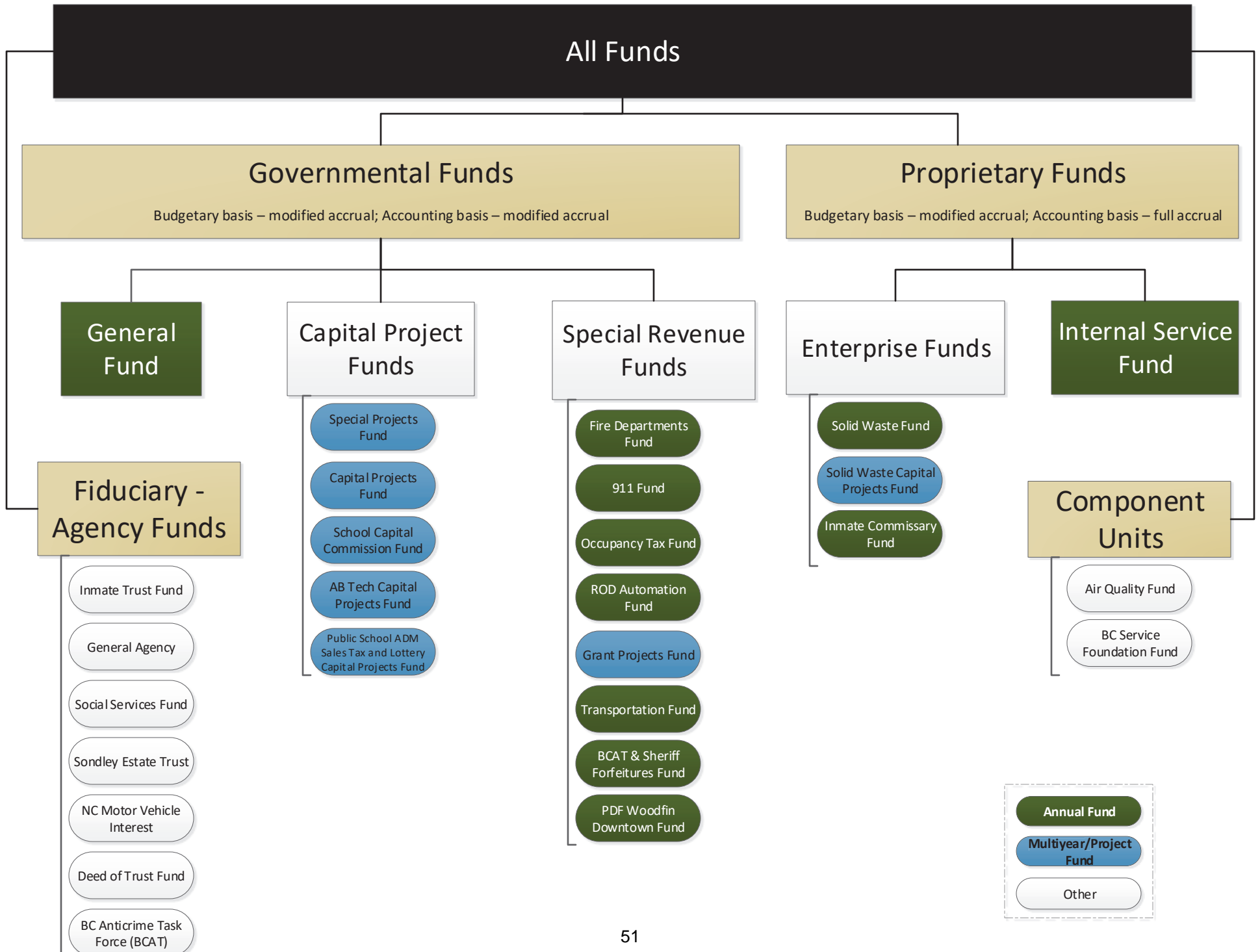
Internal Service Funds are used to account for the financing of goods by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The Insurance Fund is used to account for the activities of the County's health and dental insurance plans for County employees.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

ENTERPRISE FUNDS

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

Solid Waste
Inmate Commissary & Welfare

Buncombe County Fund Structure



THE BUDGET PROCESS

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

BUDGET DEVELOPMENT

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

The Budget Office initially compiles all personnel information including projected salary and wages for the upcoming budget year. This information is reviewed by the budget personnel and departments and changes are made as needed. For the 2019 Fiscal Year, budget staff in conjunction with performance management staff worked with departments to conduct an in depth review of historical spending trends as well as evaluate for potential areas for reduction of budgeted dollars or requests for needed expansion, staffing, etc. Departments submitted their budget requests using the County's web-based budget application. These requests were presented and reviewed by budget personnel, performance management analysts and county leadership. Additional information was gathered as necessary. The requests were evaluated by the County Manager and a final recommendation made to the Board of Commissioners.

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

The budget calendar and budget framework on the following pages provides a deeper look into the FY2019 budget process. The budget calendar presented is developed prior to the budget process and serves as a tentative plan during budget development.

ADOPTION OF ANNUAL BUDGET ORDINANCE

The annual balanced budget is submitted to the Board of Commissioners in June. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina Statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2019 budget was presented to the Board of Commissioners on May 15, 2018, and a Public Hearing was held June 5, 2018. The Buncombe County Board of Commissioners adopted the FY2019 budget ordinance on June 19 2018.

AMENDMENTS TO THE ANNUAL BUDGET ORDINANCE

BUDGET TRANSFERS

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

BUDGET AMENDMENTS

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

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

**Buncombe County
FY2019 Budget Framework**

Ownership



- The Board of Commissioners represents the voice and needs of the public in the budget process. Management is responsible for ensuring the human and fiscal capacity to deliver services.
- The County Manager under North Carolina General Statutes is the “budget officer,” but the budget is that of the public.
- Our accountability is to the community we serve and the taxpayers who fund our operations through public funding.
- Departments delivering services directly to the public need to own and manage their budgets in coordination with those supporting departments that are tasked to assure continuity of those operations.
- Departments understand best what their needs are and have expertise in their business operations.
- We create shared organizational ownership by balancing needs across departments and services.
- Ownership rests at every level of the organization, with every department and employee holding a piece of accountability to the public.

Rightsizing



- Our goal is to appropriately budget to support the needs of departments to deliver core services, live within the allocated budget, and intentionally reduce reliance on appropriated fund balance.
- We intentionally focused on identifying risk and developing strategic responses to mitigate risk.
- We budgeted for reasonable risk rather than maximum risk by managing contingency within the General Fund to address any emerging needs or crises in the course of the year.
- Optimizing means supporting the infrastructure to assure proper management of all assets - human capital, technological, facilities, fleet and funds.
- We refined and optimized tools to project future cash flow, expenditures, and revenue to allow us to better predict and manage budgets more effectively
- We implemented a new Financial and Human Capital Management system, Workday, which is providing actionable and accessible data that is crucial to sound planning and decision making.

Accountability



- We are accountable to our community and taxpayers; that is the center of every budget and management decision we make.
- We must have focused and disciplined practices that are consistent and transparent.
- We must be disciplined in:
 - Planning, to ensure a balance between immediate and long term needs;
 - Budgeting, to ensure we are delivering the highest quality service in the most efficient and effective manner. This includes incorporating organizational structures that streamline services to support these outcomes (e.g., centralization); and
 - Identifying and mitigating organizational risk.
- We must provide transparent and consistent information to the public to increase trust and accountability.

Process



- Our budgeting structure reflects a belief that a budget should be built from the ground up, driven by departments and community needs.
- Using a newly created performance management model, line item budgets were built in consultation with departments who bring subject matter expertise.
- Department staff led discussions in an open forum about their budget requests, identifying risks, threats and opportunities.
- Using data analytics, departments such as Budget, Finance and Performance Management provide ongoing support to departments for proactively managing budgets and outcomes.
- Strategic planning ensures that practice aligns with vision, focused on potential changes in the fiscal, social and economic environment that may impact services and costs.

FY2019 Buncombe County Budget Calendar

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

Date	Budget Procedure	Action By:
Oct. 12 – Nov. 15	Budget Kickoff Sessions scheduled with departments	Budget
Nov. 30	Capital requests due to Budget	County Departments
	IT-related capital requests due to IT for assessment and prioritization	County Departments
Dec. 1-31	Salary and wage reports compiled	Budget Performance Management
Dec. 8	Strategic Partnership Grant application instructions sent to agencies	Strategic Partnerships Budget
Dec. 15	Prioritized IT capital request list sent to Budget	Information Technology
Dec. 15 – Jan. 15	Analysis of Capital and IT Requests	Budget Performance Management Capital Project Review Team
Jan. 9	Instructions for budget requests sent to departments along with salary and wage reports.	Budget Office
Jan. 9-23	Budget requests submitted by departments	County Departments
Jan. 15	Consumer Price Index Data Released – Salary and Wage Projections Updated	Budget Office
Jan. 15-31	Review of Capital and IT Requests	Senior Leadership Team
Jan. 22 – Feb. 16	Initial review/analysis of departmental operating requests	Budget Office Performance Management
Feb. 9	Strategic Partnership Grant applications due	Community Agencies
Feb. 13	BOC Work Session/Capital Planning Retreat	Board of Commissioners
Mar. 15	Property tax base and collection rate estimates due to Budget	Tax
	Sales tax estimates due	Budget
Mar. 20	Budget Retreat	Board of Commissioners
Mar. 22	Revenue estimates sent to school and fire districts	Budget
Apr. 19	Fire district budget requests due	Fire Districts
Apr. 24	Strategic Partnership Grant applicant presentations	Community agencies Board of Commissioners
Apr. 27	Fund balance projections reviewed for FY2018	Budget
	Updated property tax estimates provided	Tax
	Updated revenue projections provided	Budget, Finance, Directors
May 1	Education budgets due	Public schools & ABTCC
May 15	Budget message presented	County Manager
Jun. 5	Public hearing	Board of Commissioners
Jun. 19	Budget adoption	Board of Commissioners

FISCAL POLICIES (Adopted by Commissioners June 18, 1996)

REVENUE POLICY

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

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

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

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

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

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

All Enterprise Funds shall be totally self-supporting.

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

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

CAPITAL IMPROVEMENT POLICY (Revised 12-5-17; Appendix E)

The County shall prepare, adopt and amend, as necessary, a five-year capital improvement plan detailing capital projects with a cost greater than \$25,000, the estimated total cost, description, and funding source.

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

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

OPERATING BUDGET POLICY

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

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

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

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

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

The County shall integrate performance measures with the annual budget.

VEHICLE REPLACEMENT POLICY

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

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

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

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

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

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

RESERVE POLICY
 (Revised 08-07-12; Appendix B)

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

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

Description	Policy Requirement	Current Status
GF unallocated fund balance	At least 15%	19.6% (FY2018 Estimate)

INVESTMENT POLICY
 (Appendix D)

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

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

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

ACCOUNTING POLICY

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

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

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

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

DEBT POLICY

(Revised 11-15-16; Appendix C)

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

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

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

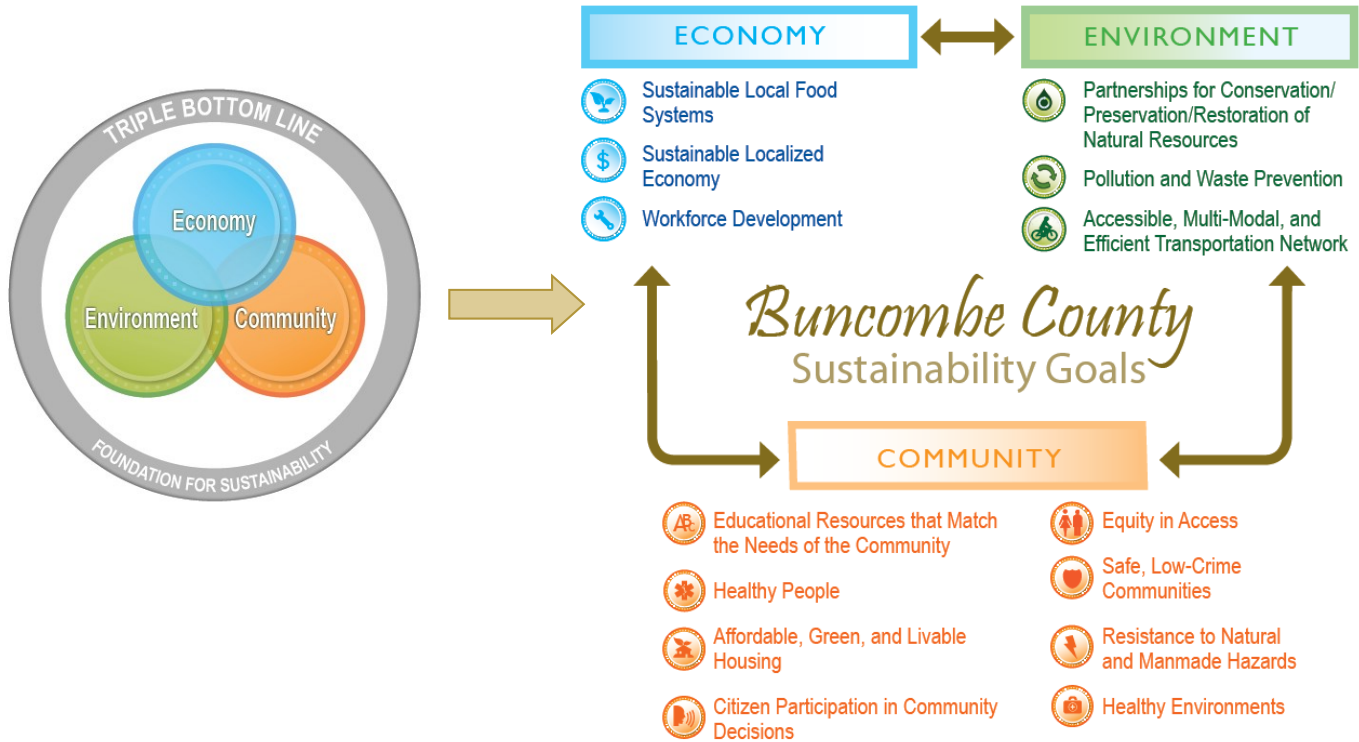
Net direct debt service cannot exceed 18% of total Governmental Fund expenditures.

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

Description	Policy Requirement	Current Status
Net direct debt as a % of assessed valuation	Less than 3%	0.06% (FY2018 estimate)

SUSTAINABILITY PLAN

The Buncombe County Board of Commissioners adopted a Sustainability Plan on May 15, 2012. This is a community-wide plan that was created through the development of goals and objectives that address the wide-reaching and interconnected needs and desires of the community. Click [here](#) to view the complete Sustainability Plan. This Plan is expected to be updated every five years, with an annual report provided to track and detail progress. The April 2018 Update can be found in the Supplemental Information section.



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



SERVICE AREAS & DEPARTMENTS

The following section presents a more detailed look at the Fiscal Year 2018-2019 budget for Buncombe County service areas and departments.

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



GENERAL FUND

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

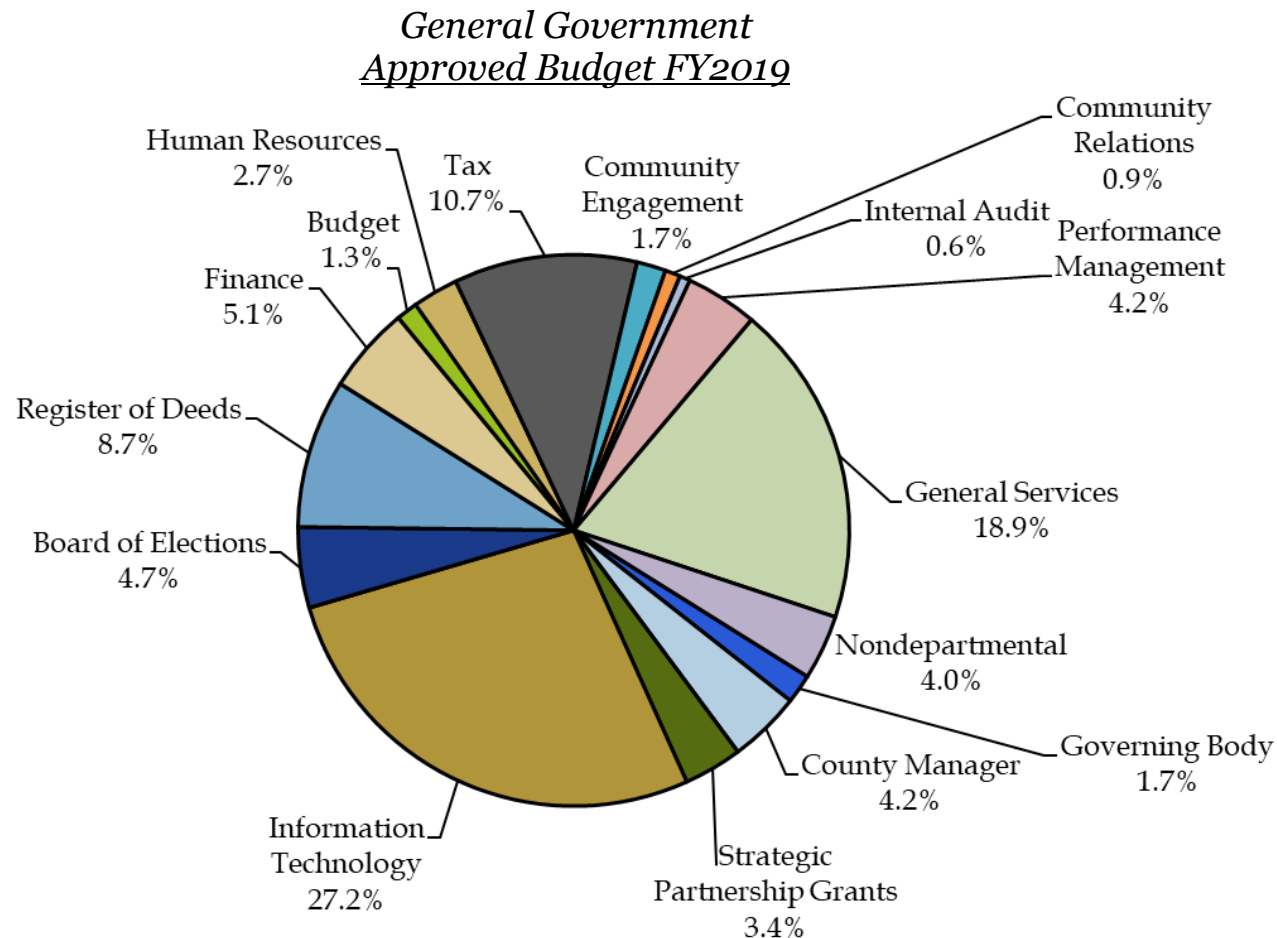
The following pages provide a more detailed look at the service areas and departments that comprise the General Fund. The major operating activities include:

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

General Government

The General Government function provides administrative and facilities support for county government. It includes the Governing Body, County Manager, Community Engagement, Community Relations, Human Resources, Performance Management, Internal Audit, General Services, Tax, Board of Elections, Register of Deeds, Information Technology, Finance, Strategic Partnership Grants and Budget. The General Government function's budget is \$45,776,071 or 14.45% of the total General Fund expenditures for the fiscal year.

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



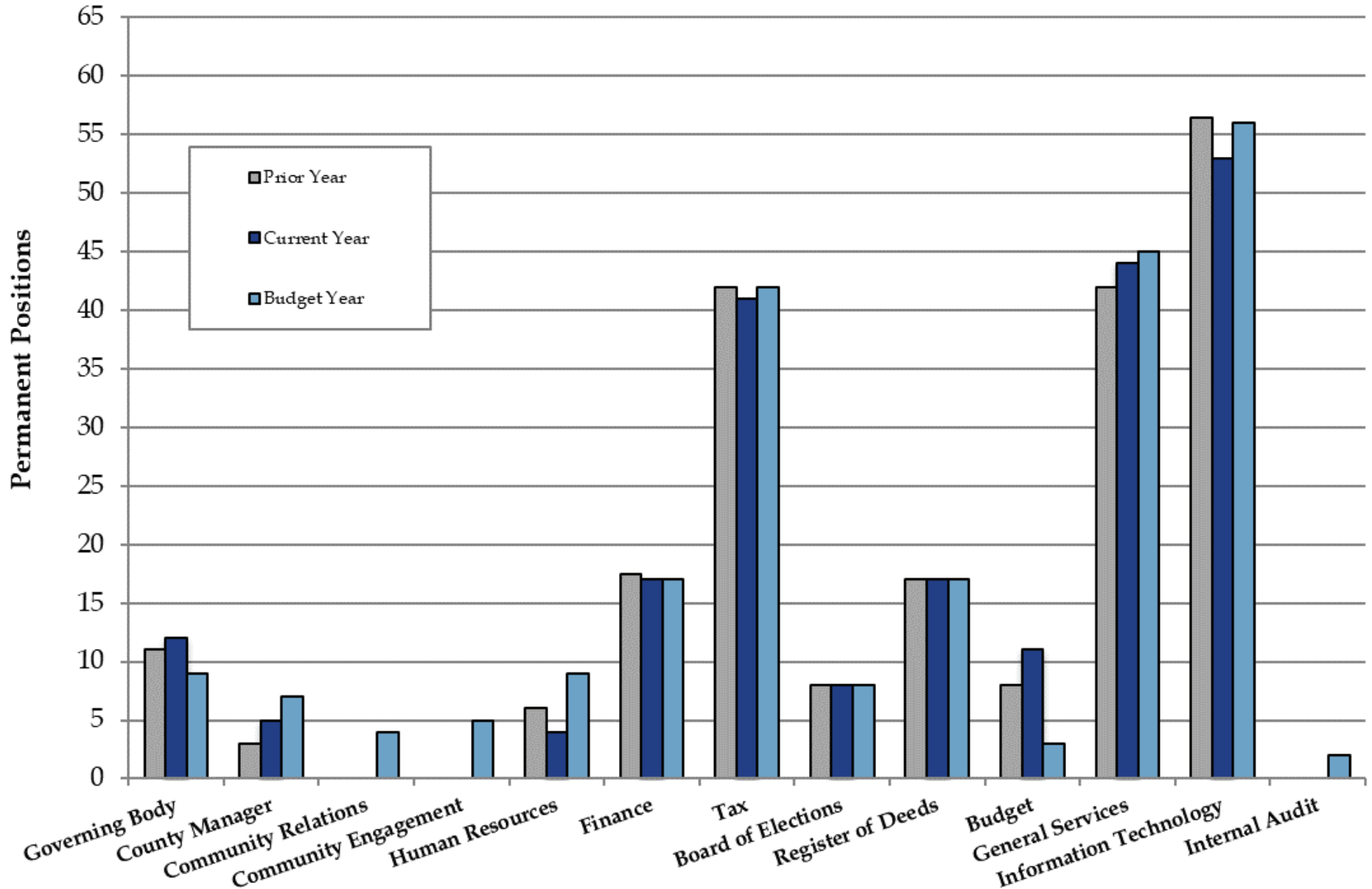
General Government

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	11	12	9	-25%	Three Public Relations staff realigned to separate cost center
County Manager	3	5	7	40%	One position reallocated from Health and Human Services to County Manager, one position from Planning.
Community Relations	-	-	4	100%	Three Public Relations staff realigned into separate cost center. One position reallocated from Health and Human Services.
Community Engagement	-	-	5	100%	Five positions reallocated from Health and Human Services to serve larger county function.
Human Resources	6	4	9	125%	Five positions reallocated from Health and Human Services. One position reallocated to Performance Management. Net one position reallocated from Employee Benefits and Risk Administration to Human Resources.
Finance	17.5	17	17	0%	One position reallocated to Internal Audit. One position reallocated from Performance Management.
Tax	42	41	42	2%	One unfunded position from FY18, funded for FY19.
Board of Elections	8	8	8	0%	
Register of Deeds	17	17	17	0%	
Budget	8	11	3	-73%	One position reallocated to Internal Audit. Two positions reallocated to Information Technology. Four positions reallocated to Performance Management. One position reallocated to Finance.
General Services	42	44	45	2%	One position reallocated from Planning.
Information Technology	56.5	53	56	6%	Two positions reallocated from Budget and Management Services, Business Intelligence. Two positions reallocated from Health and Human Services. One position from IT to Performance Management.
Internal Audit	-	-	2	-	One position reallocated from Budget. One position reallocated from Finance.
Performance Management	-	-	14	-	One position reallocated from Human Resources and funded for FY19. One position reallocated from Finance. Five positions reallocated from Budget and Management Services. Five positions reallocated from Health and Human Services, two positions reallocated from Information Technology.
Total General Government	211	212	238	12.3%	

General Government

Personnel Summary – Budgeted Permanent Positions



Governing Body

Mission

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

Program Description

The Buncombe County Board of Commissioners consists of seven members and is the County's legislative and policy making body. The Commissioners set policy, determine budgets for several agencies and set property tax rates for the entire county.

Governing Body	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	901,992	970,678	985,711	687,373
Operating	191,936	173,438	177,608	100,061
	0	5,000	5,000	0
TOTAL:	1,093,928	1,149,116	1,168,319	787,434
Revenues:				
Other Taxes	27,586	32,520	27,993	32,520
Sales & Services	15,894	15,000	13,690	15,000
County	1,050,448	1,101,596	1,126,636	739,914
TOTAL:	1,093,928	1,149,116	1,168,319	787,434

County Manager's Office

Mission

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

Program Description

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

County Manager	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	1,123,960	948,930	1,058,609	1,263,294
Operating	138,202	310,359	167,240	326,389
Program Support	0	345,503	248,064	350,000
TOTAL:	1,262,162	1,604,792	1,473,913	1,939,683
Revenues:				
County	1,262,162	1,604,792	1,473,913	1,939,683
TOTAL:	1,262,162	1,604,792	1,473,913	1,939,683

Performance Measures

Sustainability Plan Goals:



Aligns with/supports all three areas of sustainability.

		FY2017		FY2018		FY2019
		Target	Actual	Target	Estimate	Target
Department Goal	Control the tax rate.					
Objective	Focus on providing core services in an effective and efficient manner.					
Measure	Property tax per capita.	\$708	\$723	\$749	\$757	\$764
Measure	General Fund per capita.	\$1,212	\$1,177	\$1,280	\$1,178	\$1,226
Measure	Property tax rate (in cents).	60.4	60.4	53.9	60.4	53.9
Objective	Manage Buncombe County workforce.					
Measure	Number of permanent positions.	1,476	1,476	1,498	1,498	1,514

Strategic Partnership Grants

Mission

To cultivate partnerships and guide investments of resources that build a healthy, safe, well-educated and thriving community with a sustainable quality of life.

Program Description

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

Strategic Partnership Grants	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Program Support	1,451,275	1,264,475	1,264,475	1,567,475
TOTAL:	1,451,275	1,264,475	1,264,475	1,567,475
Revenues:				
County	1,451,275	1,264,475	1,264,475	1,567,475
TOTAL:	1,451,275	1,264,475	1,264,475	1,567,475

*See the Supplemental Information section for latest Strategic Partnerships Grants Report at time of publishing this document.

Human Resources

Mission

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

Program Description

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

Human Resources	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	666,879	1,152,457	1,050,395	1,019,632
Operating	104,801	212,365	124,633	207,034
TOTAL:	771,680	1,364,822	1,175,028	1,226,666
Revenues:				
Miscellaneous	27,037	23,000	0	0
County	744,643	1,341,822	1,175,028	1,226,666
TOTAL:	771,680	1,364,822	1,175,028	1,226,666

Performance Measures

Sustainability Plan Goal:



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

	FY2017		FY2018		FY2019
	Target	Actual	Target	Actual	Target
Department Goal	Introduce new wellness programs while promoting existing programs and increasing participation.				
Objective	Increase overall participation in County wellness programs.				
Measure	65.0%	37.5%	65.0%	39.0%	65%

Community Engagement

Mission

To foster collaboration with community, organizations, and the County, bridging and creating opportunities that ensure positive change and thriving communities.

Program Description

The Community Engagement Team is a liaison between stakeholders in the community in support of the strategic direction of the County Priorities and through relationships with targeted outreach and increasing public awareness of Buncombe County's various programs, services and initiatives. They build positive relationships with internal and external stakeholders to aid in public programing, community engagement activities, public gatherings, and enlist the input of Buncombe County populations. They distribute information and create mechanisms for internal and external collaboration. The Community Engagement Team also manages community investment projects such as the Isaac Coleman Initiative, Tipping Point Grants, Community Connectors, and Popup Markets.

Community Engagement	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	0	0	0	499,965
Operating	0	0	0	281,200
TOTAL:	0	0	0	781,165
Revenues:				
County	0	0	0	781,165
TOTAL:	0	0	0	781,165

Community Relations

Mission

To provide superior media relations and public reporting, to promote and develop public education and service campaigns with County departments, to increase public outreach efforts that will in turn increase utilization of county services, to manage, grow, and develop internal and external communication channels, and to promote the strategic priorities set forth by the commission.

Program Description

The Buncombe County Communications Department is a four-member team specializing in media relations, marketing strategy, and content development. The team manages and utilizes internal and external media channels to relay messages to the public, media, and within the organization. Those channels include Facebook, Twitter, Instagram, YouTube, YouTube, BCTV, Nixle, Nextdoor, E-newsletter, CountyCenter, and other platforms. The Communications Department also crafts news articles, press releases, video, and promotional materials in order to increase utilization of County services.

Community Relations	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	0	0	0	337,901
Operating	0	0	0	74,429
TOTAL:	0	0	0	412,330
Revenues:				
County	0	0	0	412,330
TOTAL:	0	0	0	412,330

Performance Measures Sustainability Plan Goal: Citizen Participation in Community Decisions

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Improve and increase citizens' knowledge of County services.					
Objective	Increase non-repetitive original programming produced by BCTV.					
Measure	Number of Public Service Announcements, special programs and monthly programs produced annually.	200	360	300	365	300
	Number of Video Views from YouTube/Facebook	N/A	N/A	N/A	387,867	420,000
Department Goal	Improve Citizen Awareness of County Services and Special Events.					
Objective	Focus public attention on County's core services.					
Measure	Number of advertising campaigns focusing on core services.	17	15	15	15	15
Department Goal	Increase interaction and site traffic from County residents, organizations, and other entities through social media					
Objective	Utilize social media forums and create interactive tools and features on the website to engage citizens via the web.					
Measure	Yearly site traffic and number of subscribers to social media sites.					
	Social Media - Facebook Followers	6,000	6,432	7,500	8,454	10,000
	Social Media - Twitter followers -	6,000	5,486	6,500	6,239	7,000
	Social Media Instagram Followers	N/A	N/A	N/A	1,043	1,500
	eZine Subscribers	N/A	N/A	N/A	4954	5,500
	Totals	12,000	11,918	14,000	20,690	24,000

Budget

Mission

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

Program Description

The Budget Office works closely with the County Manager in developing and administering the County's annual and capital budgets, performing program evaluations and ensuring compliance with applicable policies, laws, and standard accepted budgetary controls and practices.

Budget	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	1,394,615	774,986	765,095	500,008
Operating	88,454	108,045	56,306	74,066
TOTAL:	1,483,069	883,031	821,401	574,074
Revenues:				
Sales & Services	251,709	172,000	238,657	0
County	1,231,360	711,031	582,744	574,074
TOTAL:	1,483,069	883,031	821,401	574,074

Finance

Mission

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

Program Description

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

Finance	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	2,083,159	2,005,960	1,894,319	1,878,423
Operating	960,504	469,377	449,206	455,407
Program Support	0	0	0	0
TOTAL:	3,043,663	2,475,337	2,343,525	2,333,830
Revenues:				
Intergovernmental	534,779	508,064	5,164	15,500
Sales & Services	0	337,710	350,164	345,000
Miscellaneous	17,220	0	0	0
County	2,491,664	1,629,563	1,988,197	1,973,330
TOTAL:	3,043,663	2,475,337	2,343,525	2,333,830

Tax Department

Mission

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

Program Description

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

Tax	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	3,738,868	3,725,413	3,520,093	3,900,450
Operating	862,815	1,198,125	925,195	1,015,654
TOTAL:	4,601,683	4,923,538	4,445,288	4,916,104
Revenues:				
Ad Valorem	0	0	0	350,000
Restricted	0	0	0	0
Sales & Services	936,134	900,000	1,040,200	915,000
Miscellaneous	59,715	48,700	59,006	48,700
County	3,605,834	3,974,838	3,346,082	3,602,404
TOTAL:	4,601,683	4,923,538	4,445,288	4,916,104

Performance Measures

Sustainability Plan Goal:



Citizen Participation in Community Decisions

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Collect the highest revenue percentage possible for Buncombe County.					
Objective	Contact all property owners with uncollected tax amounts.					
Measure	Percent of taxes collected by June 30th.	99.82%	99.88%	99.89%	99.88%	99.89%

Board of Elections

Mission

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

Program Description

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

Board of Elections	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	736,883	794,602	795,547	828,913
Operating	1,379,759	1,381,526	1,021,962	1,335,841
TOTAL:	2,116,642	2,176,128	1,817,509	2,164,754
Revenues:				
Sales & Services	14,243	342,500	349,760	15,000
County	2,102,399	1,833,628	1,467,749	2,149,754
TOTAL:	2,116,642	2,176,128	1,817,509	2,164,754

Register of Deeds

Mission

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

Program Description

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

Register of Deeds	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	1,323,179	1,446,985	1,361,491	1,447,353
Operating	2,698,664	2,788,126	2,604,985	2,547,790
TOTAL:	4,021,843	4,235,111	3,966,476	3,995,143
Revenues:				
Permits & Fees	1,666,385	1,402,855	1,465,590	1,435,000
Excise Tax	4,858,201	4,730,000	4,926,463	4,800,000
County	-2,502,743	-1,897,744	-2,425,577	-2,239,857
TOTAL:	4,021,843	4,235,111	3,966,476	3,995,143

Performance Measures

Sustainability Plan Goal:



Equity in Access

	FY2017		FY2018		FY2019
	Target	Actual	Target	Actual	Target
Increase productivity through technology.					
To show an increase in the number of online vital records requests.					
Number of online requests received and processed.	3,400	3,510	3,800	3,554	3,600
Continue to improve the number of eRecordings that are received and processed each year online.					
To increase the number of eRecordings.					
Number of eRecordings received and processed online.	10,500	14,399	16,000	16,044	20,000
To increase the number of eRecording vendors.					
Number of eRecording vendors requesting to eRecord with Buncombe County.	525	621	750	1,046	1,200

Internal Audit

Mission

To add value and improve Buncombe County operations by objectively applying a systematic, disciplined approach to evaluating the effectiveness of the County's risk management, control and governance processes.

Program Description

Internal Audit independently reviews the organization's business processes and safeguarding of records and assets to evaluate the effectiveness of risk management procedures and compliance with applicable laws and regulations. The department also makes recommendations on how to improve internal controls and governance processes.

Internal Audit	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	0	0	0	247,196
Operating	0	0	0	37,400
TOTAL:	0	0	0	284,596
Revenues:				
County	0	0	0	284,596
TOTAL:	0	0	0	284,596

Information Technology

Mission

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

Program Description

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

Performance Measures

Sustainability Plan Goal:



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

Information Technology	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	5,825,381	5,840,538	5,749,813	6,487,797
Operating	5,157,818	5,297,014	5,209,557	5,493,203
Capital	174,953	0	0	470,000
TOTAL:	11,158,152	11,137,552	10,959,370	12,451,000
Revenues:				
Restricted	0	0	0	0
Sales & Services	86,940	68,721	88,376	68,721
County	11,071,212	11,068,831	10,870,994	12,382,279
TOTAL:	11,158,152	11,137,552	10,959,370	12,451,000

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Create a structure and culture that continually enhances the technology skills and abilities of the County workforce.					
Objective	Create/Improve technology training opportunities for County employees.					
Measure	Number of events and training opportunities offered.	25	13	10	3	10
Measure	Number of attendees.	250	220	200	20	200
Department Goal	Continuous improvement of service desk support operations.					
Objective	Reduce the most frequent and critical service desk submissions via the iSupport System.					
Measure	Number of service desk submissions involving identified target issues.	-20%	-32%	-20%	-39%	-20%
Department Goal	Provide reliable, secure, and efficient technology infrastructure for all County departments.					
Objective	Minimize service interruptions via unscheduled server/network/radio downtime.					
Measure	Minutes of unscheduled service interruptions for County systems. (Percentage of available minutes).	99.90%	99.96%	99.95%	99.97%	99.95%

Performance Management

Mission

To connect Buncombe County Government with ideas and data-driven solutions to serve Buncombe County's dynamic community.

Program Description

Performance Management serves to partner with all County Departments to support the effective use of taxpayer dollars. They accomplish this in many ways from data analysis, research, and process automation to contract/grant support, reporting, and business process improvement. In addition, they build data dashboards for leaders to monitor the daily business, manage projects both small and large, facilitate business and strategic planning, and work throughout the budget cycle to align budgets with departmental and county goals. Performance Management facilitate Departments through a focused conversation or action planning to become unstuck and help drive a solution forward.

Performance Management	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	0	1,052,074	915,264	1,882,589
Operating	0	47,812	15,591	56,902
TOTAL:	0	1,099,886	930,855	1,939,491
Revenues:				
County	0	1,099,886	930,855	1,939,491
TOTAL:	0	1,099,886	930,855	1,939,491

General Services

Mission

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

Program Description

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

General Services	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	3,194,204	3,597,284	3,667,751	3,823,117
Operating	3,760,712	5,152,962	4,117,729	4,785,503
Capital	0	47,061	43,779	55,000
TOTAL:	6,954,916	8,797,307	7,829,259	8,663,620
Revenues:				
Restricted	402,625	380,000	364,488	380,000
Sales & Services	394,878	393,234	374,708	393,234
Miscellaneous	52,413	52,266	51,863	50,000
County	6,105,000	7,971,807	7,038,200	7,840,386
TOTAL:	6,954,916	8,797,307	7,829,259	8,663,620

Performance Measures

Sustainability Plan Goal:  Partnerships for Conservation/Preservation/Restoration of Natural Resources

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Provide overall facility maintenance to insure a productive work environment.					
Objective	Investigate and initiate cost savings programs.					
Measure	Operating expense per square foot.	\$4.10	\$3.34	\$4.10	\$3.61	\$4.10
Department Goal	Provide timely and professional service for all fleet vehicles.					
Objective	Investigate and initiate cost savings programs.					
Measure	Average fleet monthly availability.	100.00%	100.00%	100.00%	96.19%	100.00%
Measure	Maintenance cost per mile driven for vehicles.	\$0.08	\$0.08	\$0.08	\$0.08	\$0.08
Department Goal	Provide and maintain energy efficient utilities for all facilities by being fiscally responsible as well as environmentally friendly.					
Objective	Investigate and initiate cost savings programs.					
Measure	Energy cost per square foot.	\$1.09	\$1.05	\$1.09	\$1.14	\$1.09
Department Goal	Provide timely service.					
Objective	Complete 100% of monthly work orders.					
Measure	Percentage of monthly work orders completed.	100.00%	99.00%	100.00%	99.00%	100.00%

Public Safety

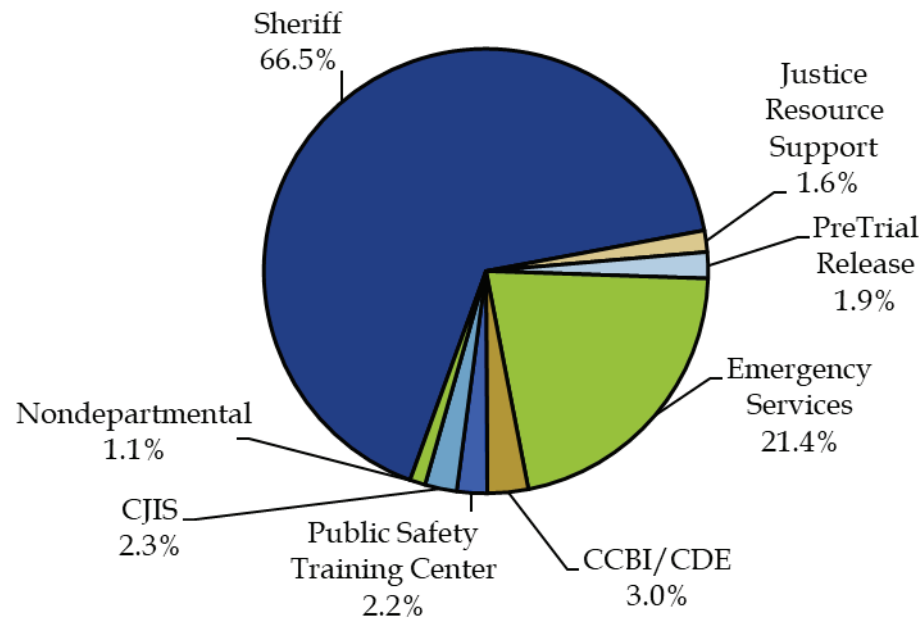
The Public Safety function is composed of the Sheriff's Office, Justice Resource Support, Emergency Services, Pre-Trial Services, Identification Bureau & Centralized Data Entry (CCBI/CDE), CJIS (Criminal Justice Information System), and the Public Safety Training Center. The Public Safety budget totals \$58,794,784 accounting for 18.56% of the total General Fund expenditures for the fiscal year.

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

Emergency Services includes Emergency Management, 911 Communications, and Emergency Medical Services. They provide emergency communication and transportation to medical care facilities.

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

*Public Safety
Approved Budget FY2019*



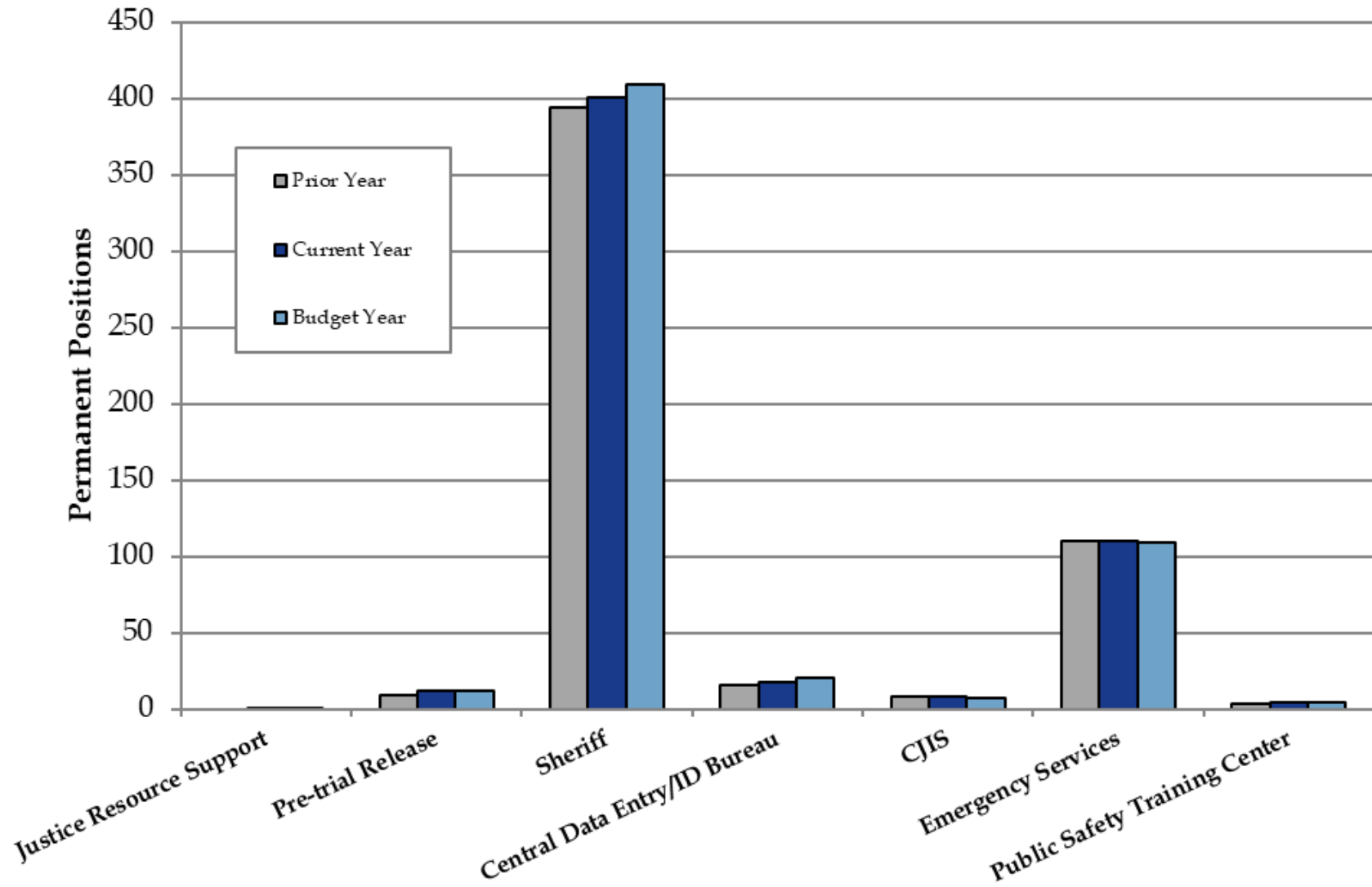
Public Safety

Personnel Summary - Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	0	1	1	100%	
Pre-trial Release	9	12	12	0%	
Sheriff	394	401	409	2%	Four new positions added for Detention Center transportation, one new security position for county building, two new positions created and funded from temporary positions and one new School Resource Detective position.
Central Data Entry/ID Bureau	16	18	20	11%	Two positions reallocated from Health and Human Services.
CJIS	8	8	7	-13%	Realignment of budgeted positions within Information Technology.
Emergency Services	110	110	109	-1%	One position unfunded for FY19.
Public Safety Training Center	3	4	4	0%	
Total Public Safety	540	554	562	1.4%	

Public Safety

Personnel Summary – Budgeted Permanent Positions



Sheriff's Department

Mission

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

Program Description

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

Sheriff	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	30,212,241	32,044,000	31,722,376	33,623,262
Operating	5,314,230	5,961,389	5,243,846	5,470,774
Program Support	5,700	5,700	5,700	5,700
TOTAL:	35,532,171	38,011,089	36,971,922	39,099,736
Revenues:				
Restricted	547,728	505,942	491,145	505,942
Sales & Services	4,443,896	3,427,400	4,281,774	3,500,400
County	30,540,547	34,077,747	32,199,003	35,093,394
TOTAL:	35,532,171	38,011,089	36,971,922	39,099,736

Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Improve the efficiency and operations of all areas of the Sheriff's office.					
Objective	Maintain a responsible and manageable average response time to priority calls for service that does not exceed 10 minutes.					
Measure	Average response time for Level 1 priority calls (in minutes).	9.50	9.50	9.50	9.34	9.50
Department Goal	Improve the efficiency and operations of all areas of the Sheriff's office.					
Objective	Deploy resources and implement strategies, in cooperation with community substance abuse programs and coalitions, to help reduce the overall negative impact of illicit drug and alcohol use in the county's middle and high schools.					
Measure	Number of hours reported by Sheriff's personnel engaged in educational programs, related enforcement, student and/or family interactions and administrative planning and coordination of specific shorter term substance abuse reduction goals.	4,000	4,005	4,000	4,416	4,000

Justice Resource Support

Mission

To assist the Justice Resource Collaborating Council in widening focus on evidence-based diversion programs for non-violent offenders.

Program Description

This department offers administrative support for collaborative work with the Justice Resource Collaborating Council (JRCC) to enhance the efficiency and effectiveness of the Buncombe County criminal justice system with an emphasis on programs and policies that divert non-violent offenders to supportive services and community based outcomes. Personnel includes a Justice Resource Coordinator that works with current and additional resources to provide accountability and support to the specific population impacted most by substance abuse and behavioral health issues.

Justice Resource Support	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	15,608	136,859	93,255	108,609
Operating	449,687	910,365	805,217	814,245
TOTAL:	465,295	1,047,224	898,472	922,854
Revenues:				
County	465,295	1,047,224	898,472	922,854
TOTAL:	465,295	1,047,224	898,472	922,854

Performance Measures

Sustainability Plan Goal:



Safe, Low-Crime Communities

		FY2018		FY2019
		Target	Actual	Target
Department Goal	Enhance the efficiency and effectiveness of the criminal justice system			
Objective	Establish a Justice Resource Advisory Council to guide system-based approaches to justice issues, with an approach that is grounded in collaboration, inclusiveness, transparency and integrity			
Measure	Percent of JRAC members (when surveyed) agree that the Council makes a positive impact on the efficiency and effectiveness of the criminal justice system	90%	92%	90%
Department Goal	Protect public safety and hold people accountable for criminal behavior while taking a holistic approach to individual, family and community wellness			
Objective	Offer criminal justice system diversion and alternatives to incarceration for low-level, first time nonviolent offenders and people with mental illness and substance abuse disorders			
Measure	Number of successful Adult Misdemeanor Diversion and Felony Drug Diversion program completions in the Justice Resource Center	200	104	200
Department Goal	Create seamless linkages with services and systems for person-centered, trauma informed care			
Objective	Establish Justice Resource Center referral partners - such as the courts, law enforcement, workforce, health care, housing, education, and family services.			
Measure	Number of Justice Resource Center referral partners	25	25	25

Emergency Services

Mission

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

Program Description

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

Emergency Services	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	9,961,625	10,318,752	10,249,742	10,690,217
Operating	1,936,074	2,026,752	1,784,860	1,883,345
Program Support	6,712	12,750	6,810	12,750
TOTAL:	11,904,411	12,358,254	12,041,412	12,586,312
Revenues:				
Restricted	348,548	335,044	376,090	335,044
Sales & Services	6,557,385	6,220,000	5,927,453	6,220,000
County	4,998,478	5,803,210	5,737,869	6,031,268
TOTAL:	11,904,411	12,358,254	12,041,412	12,586,312

Performance Measures

Sustainability Plan Goal:



Resistance to Natural and Manmade Hazards

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Improve quality of service.					
Objective	Reduce average response time for ambulances.					
Measure	Percent of all calls, emergency (E) and non-emergency (N), for services with response time of 10 minutes or less. Note: Non-emergency calls for service increases response times for all calls.	75%	80%	80%	77% E 76% N	80%
Department Goal	Improve quality of service.					
Objective	Reduce dispatch time.					
Measure	Percent of all calls for service dispatched within 90 seconds after nature code confirmation. Note: This is a change from previous use of location confirmation team	98%	97%	98%	86%	90%
Department Goal	Address community needs by enhancing services					
Objective	Reduce errors in billing information.					
Measure	Error Rate on Bills	2%	3%	2%	2%	2%

Pretrial Release

Mission

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

Program Description

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

Pretrial Release	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	841,970	1,009,574	985,079	1,031,529
Operating	81,703	107,782	88,838	88,775
TOTAL:	923,673	1,117,356	1,073,917	1,120,304
Revenues:				
County	923,673	1,117,356	1,073,917	1,120,304
TOTAL:	923,673	1,117,356	1,073,917	1,120,304

Performance Measures

Sustainability Plan Goal:



Safe, Low-Crime Communities

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Facilitate and expedite the release of appropriate defendants at the jail.					
Objective	Provide a validated risk assessment measuring risk of reoffending and failure to appear for every defendant scheduled for a bond hearing in district court.					
Measure	Number of bond investigations with risk scores provided to the court as a percentage of bond hearings held in district court.	100.0%	100.0%	100.0%	100.0%	100.0%
Department Goal	Reduce incarceration costs by providing supervision for appropriate defendants.					
Objective	Facilitate the release of appropriate defendants.					
Measure	Number of jail days saved by pretrial releases as a percentage of jail capacity.	52.0%	49.0%	50.0%	61.5%	65.0%
Department Goal	Provide efficient and appropriate case management for released defendants.					
Objective	Safely return defendants to court for case disposition.					
Measure	Number of successful completions as a percentage of all supervised cases.	92.0%	98.0%	98.0%	87.0%	*87%

City – County Bureau of Identification/Centralized Data Entry

Mission

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

Program Description

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

CCBI/CDE	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	1,430,553	1,460,926	1,450,715	1,624,518
Operating	101,255	128,389	91,926	87,562
Capital	0	0	0	31,895
TOTAL:	1,531,808	1,589,315	1,542,641	1,743,975
Revenues:				
Restricted	759,482	760,367	733,572	838,063
Sales & Services	238,544	180,000	188,390	180,000
County	533,782	648,948	620,679	725,912
TOTAL:	1,531,808	1,589,315	1,542,641	1,743,975

Performance Measures

Sustainability Plan Goal:  Safe, Low-Crime Communities

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Identify and maintain name files associated with an alias name.					
Objective	Provide public safety and the courts with current, accurate, and precise data.					
Measure	Percentage of names associated with an alias name.	34%	34%	35%	34%	35%
Department Goal	Identify, process, and maintain processes involving identity theft/obstruction of justice.					
Objective	Provide public safety and the courts with current, accurate, and precise data.					
Measure	Percentage of identity theft/obstruction of justice warrants served.	92%	91%	93%	92%	93%
Department Goal	Process, identify, and maintain arrestee information via fingerprint technology.					
Objective	Provide public safety and the courts with current, accurate, and precise data.					
Measure	Percentage of arrests having fingerprints submitted to SBI.	55%	51%	55%	52%	55%

Public Safety Training Center

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

Public Safety Training Center	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	315,495	339,511	347,852	332,868
Operating	191,452	972,542	252,533	964,516
TOTAL:	506,947	1,312,053	600,385	1,297,384
Revenues:				
County	506,947	1,312,053	600,385	1,297,384
TOTAL:	506,947	1,312,053	600,385	1,297,384

Criminal Justice Information System (CJIS)

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

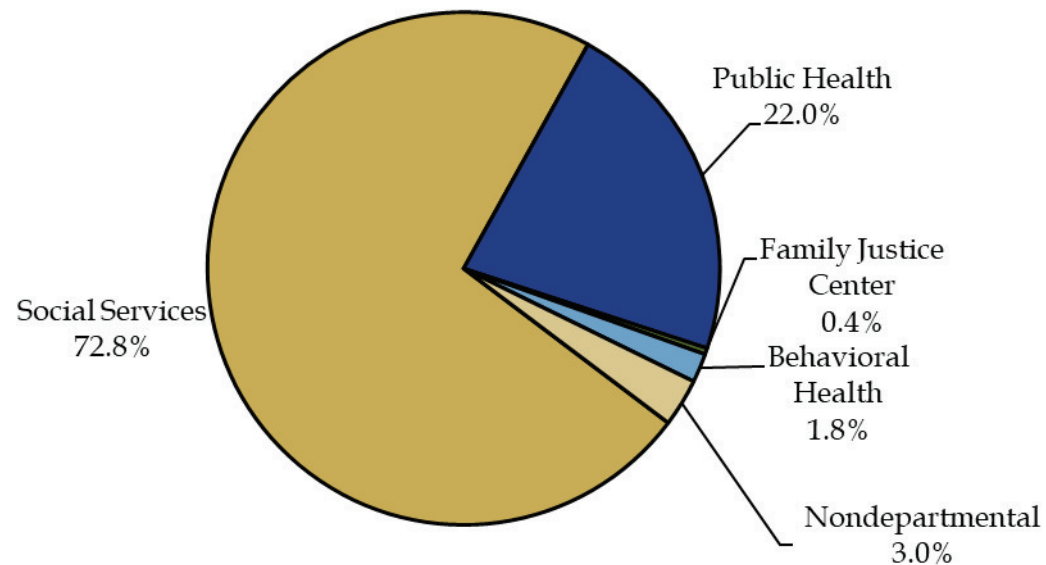
CJIS	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	941,056	842,409	795,339	816,636
Operating	459,720	612,809	473,227	503,141
Capital	0	0	0	45,000
TOTAL:	1,400,776	1,455,218	1,268,566	1,364,777
Revenues:				
Restricted	0	0	0	0
Miscellaneous	677,785	763,698	642,620	692,250
County	722,991	691,520	625,946	672,527
TOTAL:	1,400,776	1,455,218	1,268,566	1,364,777

Human Services

The Human Services function is composed of Public Health, Social Services, Family Justice Center, Behavioral Health, and Animal Services. The Human Services function has a budget of \$87,859,756, which is 27.73% of the total General Fund expenditures for the fiscal year. Public Health expenditures, \$19,259,839, will be used for specialized public health service. The Social Services expenditures of \$63,955,742 will be used to support human needs. \$1,604,442 will be used to provide specialized human service needs to citizens through behavioral health programs and \$351,682 is allocated to support Buncombe County's Family Justice Center. Nondepartmental is comprised of \$1,291,792, allocated towards the County's Animal Services contract and related expenses and \$1,360,259 budgeted for functional contingency and Post-Employment Liabilities.

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

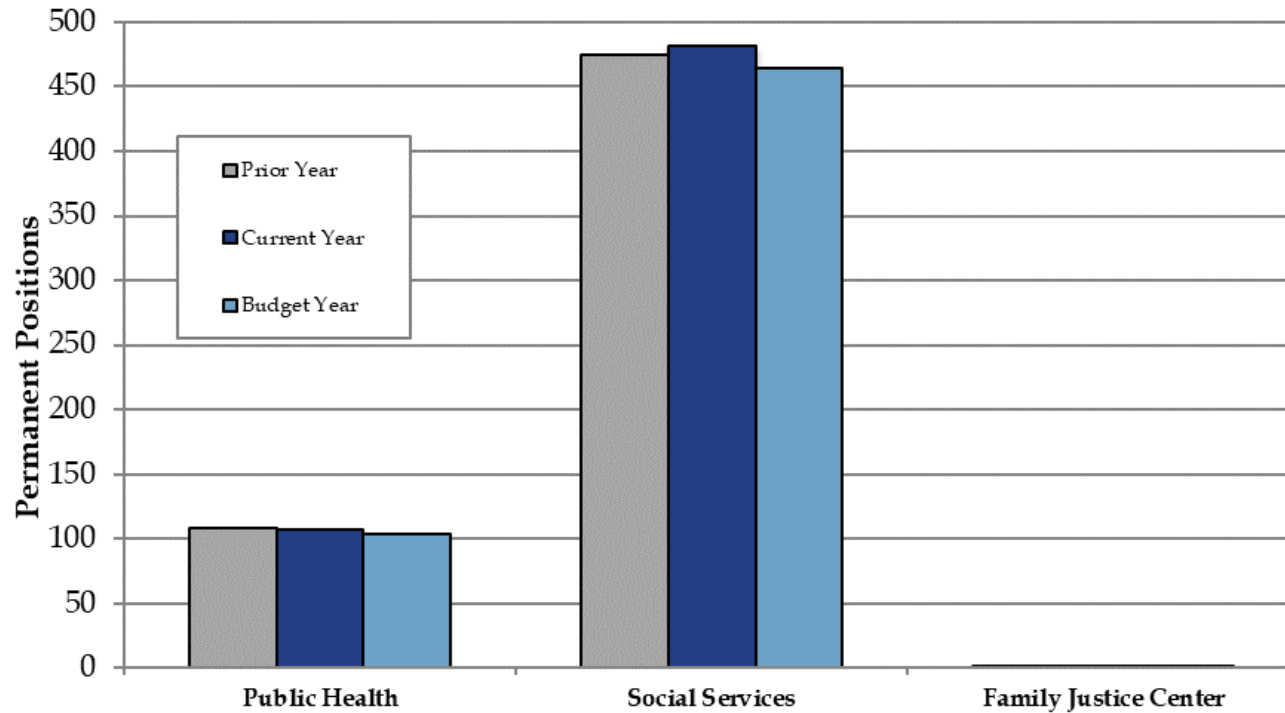
*Human Services
Approved Budget FY2019*



Human Services

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	108	107	104	-1%	One position to County Manager. One position to Public Relations. One position realigned from Public Health to Social Services
Social Services	475	481	464	1%	Twenty-two positions reallocated to other county departments in General Fund. One position reallocated to the Health Insurance, Property & Casualty Fund. One position reallocated from Public Health.
Family Justice Center	1	1	1	0%	
Total Human Services	584	589	569	-3%	



Public Health

Mission

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

Program Description

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

Public Health	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	10,222,190	10,780,276	10,592,447	10,708,144
Operating	5,501,263	6,089,328	5,524,625	5,846,695
Program Support	0	36,000	36,179	2,741,000
TOTAL:	15,723,453	16,905,604	16,153,251	19,295,839
Revenues:				
Restricted	3,580,678	3,565,480	3,445,887	3,415,330
Sales & Services	2,655,051	1,546,890	2,051,684	1,563,950
Miscellaneous	38	0	4,384	0
County	9,487,686	11,793,234	10,651,296	14,316,559
TOTAL:	15,723,453	16,905,604	16,153,251	19,295,839

Performance Measures

Sustainability Plan Goals:



Healthy People



Healthy Environments

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Focus on results.					
Objective	Increase public well-being.					
Measure	Percentage of total program benchmarks achieved.	90.0%	91.3%	≥ 90%	95.0%	≥ 90%
Department Goal	Excellence in business operations.					
Objective	Maximize resources.					
Measure	Percentage of reimbursement & collection captured for eligible expenses.	≥ 85%	90.9%	≥ 85%	89.3%	≥ 85%
Department Goal	Smart partnerships					
Objective	Foster effective collaborations.					
Measure	Percent of partnerships that meet or exceed their established outcomes.	≥ 90%	97.0%	≥ 90%	91.0%	≥ 90%

Social Services

Mission

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

Program Description

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

Social Services	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	40,345,884	41,332,607	40,974,917	41,562,624
Operating	32,840,874	15,776,325	14,073,809	9,208,197
Capital	0	0	164	0
Program Support	570,701	24,074,026	11,312,328	13,184,921
TOTAL:	73,757,459	81,182,958	66,361,218	63,955,742
Revenues:				
Restricted	41,670,445	45,146,221	34,119,401	34,516,070
Sales & Services	53,897	185,015	265,487	145,015
Miscellaneous	9,483	2,000	22,855	2,000
County	32,023,634	35,849,722	31,953,475	29,292,657
TOTAL:	73,757,459	81,182,958	66,361,218	63,955,742

Performance Measures

Sustainability Plan Goal:  Equity in Access  Workforce Development  Healthy People

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Link our actions to client success.					
Objective	Increase public well-being.					
Measure	Percentage of total program benchmarks achieved.	88%	92%	88%	91%	88%
Department Goal	Develop and improve communication networks.					
Objective	Foster effective collaborations.					
Measure	Percentage of partnerships that meet or exceed their established outcomes.	90%	98%	90%	93%	90%

Behavioral Health

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

Behavioral Health	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Operating	348,892	449,500	390,179	704,442
Program Support	600,000	600,000	600,000	900,000
TOTAL:	948,892	1,049,500	990,179	1,604,442
Revenues:				
County	948,892	1,049,500	990,179	1,604,442
TOTAL:	948,892	1,049,500	990,179	1,604,442

Family Justice Center

The Buncombe County Family Justice Center is a safe place where victims of domestic violence, sexual assault and elder abuse can come for help. At the Buncombe County Family Justice Center survivors can access services from nonprofit partners, law enforcement, health care providers and government agencies in a multi-disciplinary service center that provides victim centered and trauma informed support and begin their journey towards hope, healing and safety. This cost center also supports the work of the broader Coordinated Community Response to Domestic and Sexual Violence, which includes offender accountability services.

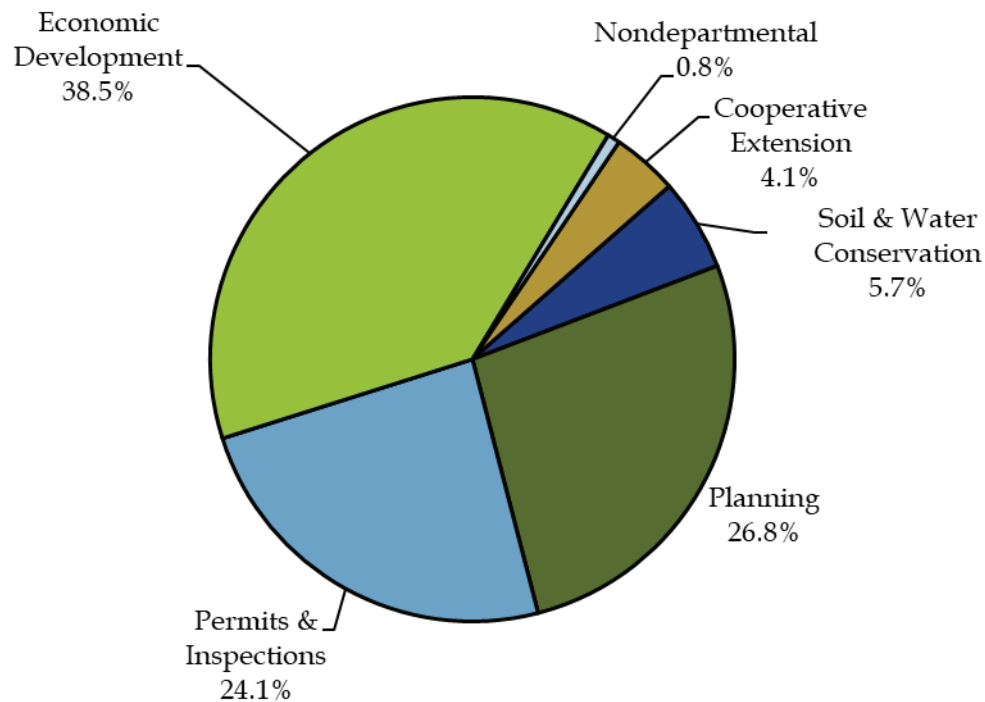
Family Justice Center	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	120,446	118,108	119,808	121,254
Operating	43,067	54,313	41,864	230,428
Program Support	0	0	54	0
TOTAL:	163,513	172,421	161,726	351,682
Revenues:				
Restricted	0	0	31	0
County	163,513	172,421	161,695	351,682
TOTAL:	163,513	172,421	161,726	351,682

Economic & Physical Development

The Economic and Physical Development function includes Planning, Economic Development, Permits & Inspections, Cooperative Extension, and Soil & Water Conservation. Economic Development includes the Asheville Chamber of Commerce and Economic Incentive. Economic and Physical Development has a budget of \$9,556,950, which is 3.02% of the total General Fund expenditures for the fiscal year.

The \$2,558,076 in Planning expenditures will be utilized in planning routine and specialized projects for the County. The Economic Development expenditures, \$3,684,744, will be used to stimulate economic growth. Cooperative Extension expenditures, \$390,506, will be used to help assist and protect farmland. Soil Conservation will use its expenditures of \$541,478 to improve the environment by promoting water and soil quality. Permits & Inspections expenditures, \$2,308,326 will be used help support economic development by issuing permits and enforcing State Building Codes.

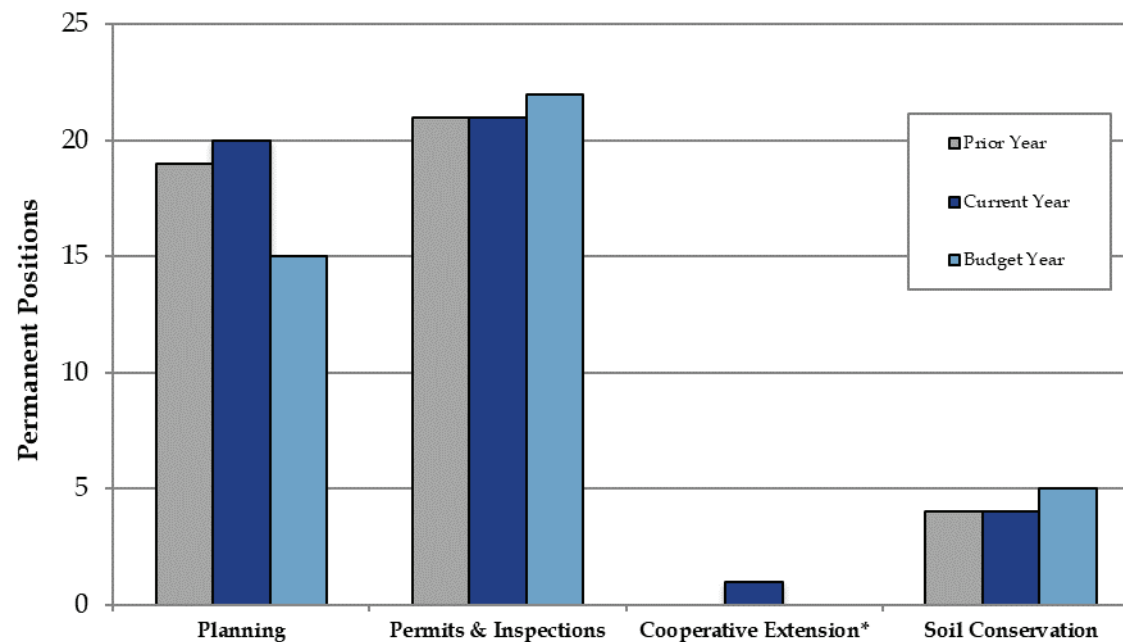
*Economic & Physical Development
Approved Budget FY2019*



Economic & Physical Development

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	19	20	15	5%	One position un funded and one position re-funded. One position reallocated to Parks, Recreation and Greenways. One position reallocated to General Services. One position to County Manager. One position to Solid Waste.
Permits & Inspections	21	21	22	5%	One unfunded position from FY18, funded for FY19.
Cooperative Extension*	0	1	0	-100%	One position realigned to Soil Conservation.
Soil Conservation	4	4	5	0%	One position realigned from Cooperative Extension.
Total Economic & Physical Development	44	46	42	-9%	



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

Planning & Development

Mission

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

Program Description

The Planning and Development department oversees a variety of activities that relate to the planning and development of the county.

These include working in partnership with several non-profit housing agencies, establishing the Historic Districts and Historic Properties Commission for the City of Asheville and Buncombe County, and

administering various County planning and development ordinances including land development and soil erosion and sedimentation control.

Planning & Development	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	2,199,490	2,211,507	2,442,346	2,021,061
Operating	404,349	825,474	435,512	537,015
TOTAL:	2,603,839	3,036,981	2,877,858	2,558,076
Revenues:				
Sales & Services	499,932	371,700	498,975	400,700
County	2,103,907	2,665,281	2,378,883	2,157,376
TOTAL:	2,603,839	3,036,981	2,877,858	2,558,076

Performance Measures

Sustainability Plan Goals:



Partnerships for Conservation/Preservation/Restoration of Natural Resources



Affordable, Green, and Livable Housing

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Facilitate safe and responsible land use development in a timely manner.					
Objective	Review 99% of residential zoning permit applications within the same date of receipt.					
Measure	Percent of applications reviewed within same day.	99%	99%	99%	95%	99%
Department Goal	Ensure that land disturbance within the County is permitted and regulated.					
Objective	Inspect 99% of sites within 24 hours of receipt of complaints.					
Measure	Percent of sites inspected within 24 hours.	99%	100%	99%	99%	99%
Department Goal	Increase the supply of affordable housing and maintain existing affordable housing, while providing opportunities for persons at or below 80% of median income to move into affordable housing.					
Objective	Increase the number of affordable housing units associated with County administered funds (including repair, rehab, new construction, downpayment assistance, TBRA, and permit fee rebates).					
Measure	Total number of affordable housing units completed with County assistance.	75	80	75	35*	75

*35 completed; but 86 began to be assisted

Permits & Inspections

Mission

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

Program Description

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

Permits & Inspections	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/18 Adopted Budget
Expenditures:				
Personnel	1,991,638	2,054,489	2,029,793	2,126,561
Operating	253,998	235,296	248,987	181,765
TOTAL:	2,245,636	2,289,785	2,278,780	2,308,326
Revenues:				
Permits & Fees	2,732,994	2,098,800	2,704,065	2,267,841
Sales & Services	10,458	9,200	12,402	9,600
County	-497,816	181,785	-437,687	30,885
TOTAL:	2,245,636	2,289,785	2,278,780	2,308,326

Performance Measures

Sustainability Plan Goals:



Affordable, Green, and Livable Housing



Healthy Environments

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Promote citizen safety by enforcing the North Carolina Building Codes.					
Objective	Maintain a quality control audit process executed twice/year/inspector.					
Measure	Percent of code compliant inspections, including violations found by audit & corrected by contractor.	95%	92%	95%	93%	95%
Department Goal	Provide accurate and prompt plan review.					
Objective	Review residential plans within 3 working days.					
Measure	Percent of residential plans reviewed within 3 working days.	99%	98%	99%	99%	100%
Department Goal	Provide timely service delivery in performing inspections.					
Objective	Perform trade inspections the same day if they are requested by 9 AM.					
Measure	Percent of inspections performed on same day.	100%	99%	100%	99%	100%

Economic Development

Mission

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

Program Description

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

Economic Development	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Operating	0	8,000	4,568	0
Program Support	4,806,376	3,388,853	3,388,853	3,684,744
TOTAL:	4,806,376	3,396,853	3,393,421	3,684,744
Revenues:				
Restricted	1,327,000	0	0	0
County	3,479,376	3,396,853	3,393,421	3,684,744
TOTAL:	4,806,376	3,396,853	3,393,421	3,684,744

Performance Measures

Sustainability Plan Goal:  Sustainable Localized Economy

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

		FY2016	FY2017	FY2018
		Actual	Actual	Actual
Department Goal	Develop new business in Buncombe County.			
Objective	Increase Buncombe County income levels through investment in economic development.			
Measure	Economic Return on \$1 invested (based on Buncombe County's contribution to EDC).	\$20.87	\$459.03	\$55.48
Objective	Increase capital investment in local businesses.			
Measure	Investment announced.	\$6,000,000	\$34,900,000	\$105,000,000
Objective	Increase number of jobs created for Buncombe County citizens.			
Measure	Jobs announced.	58	566	178

Cooperative Extension

Mission

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

Program Description

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

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

Cooperative Extension	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	19,146	30,009	5,970	0
Operating	370,254	393,657	333,602	390,506
TOTAL:	389,400	423,666	339,572	390,506
Revenues:				
Sales & Services	11,281	3,500	8,878	3,500
Miscellaneous	1,185	900	0	900
County	376,934	419,266	330,694	386,106
TOTAL:	389,400	423,666	339,572	390,506

Performance Measures

Sustainability Plan Goals:



Partnerships for Conservation/
Preservation/Restoration of
Natural Resources



Healthy People



Sustainable Local Food Systems

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Provide profitable, environmentally sustainable agricultural systems.					
Objective	Enhance knowledge of sustainable systems through educational programs.					
Measure	Number of individuals who increase knowledge/skills.	23,000	31,083	25,000	34,174	26,000
Department Goal	Protect, conserve, enhance the natural resources of Buncombe County.					
Objective	Increase the knowledge of best management practices for land use & conservation.					
Measure	Number of individuals who increase knowledge/skills.	46,000	98,428	51,000	136,845	55,000
Department Goal	Youth & families will lead healthier lives & develop leadership skills.					
Objective	Empower youth & families to lead healthier lives & become community leaders.					
Measure	Number of individuals who increase knowledge/skills.	41,000	51,909	41,250	57,779	43,000

Soil & Water Conservation

Mission

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

Program Description

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

Soil & Water Conservation	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	379,297	427,854	446,613	480,031
Operating	48,492	67,079	47,661	61,447
Program Support	0	25,052	0	0
TOTAL:	427,789	519,985	494,274	541,478
Revenues:				
Restricted	30,330	30,134	30,150	30,150
Sales & Services	7,501	24,000	14,291	24,500
Miscellaneous	0	500	0	500
County	389,958	465,351	449,833	486,328
TOTAL:	427,789	519,985	494,274	541,478

Performance Measures

Sustainability Plan Goal:  Partnerships for Conservation/Preservation/Restoration of Natural Resources

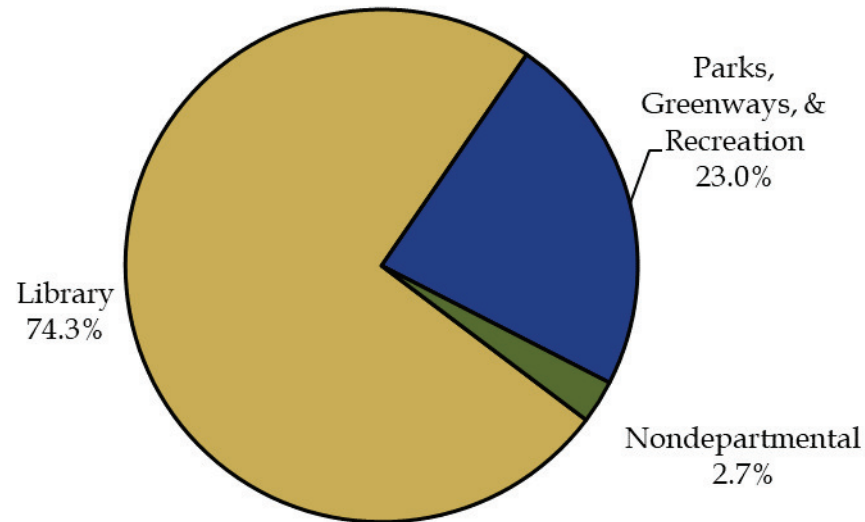
		FY2017		FY2018		FY2019
		Target	Estimate	Target	Actual	Target
Department Goal	Provide prompt and effective customer service.					
Objective	Help landowners/managers solve natural resource related problems.					
Measure	Percent of technical assistance calls responded to within 1 working day.	99%	99%	99%	99%	99%
Department Goal	Provide a comprehensive environmental awareness program.					
Objective	Help citizens make informed decisions relating to soil & water resources.					
Measure	Percent of non-school age population reached through public outreach efforts.	22%	23%	23%	23%	23%
Department Goal	Complete delivery of mandated services quickly and efficiently.					
Objective	Perform erosion control, stormwater, and environmental impact reviews.					
Measure	Percent of reviews completed within 10 working days or less.	92%	85%	90%	80%	90%

Culture & Recreation

Culture and Recreation is composed of Libraries, Parks, Greenways & Recreation, and other wellness and cultural amenities. Parks, Greenways, & Recreation activities include: Recreation Programs, Lake Julian and Enka Sports Park.

The Culture and Recreation budget for this fiscal year is \$7,954,168, which accounts for 2.51% of the total General Fund expenditures for the year. The County Government ranks Culture and Recreation as a high priority for the quality of life of its residents.

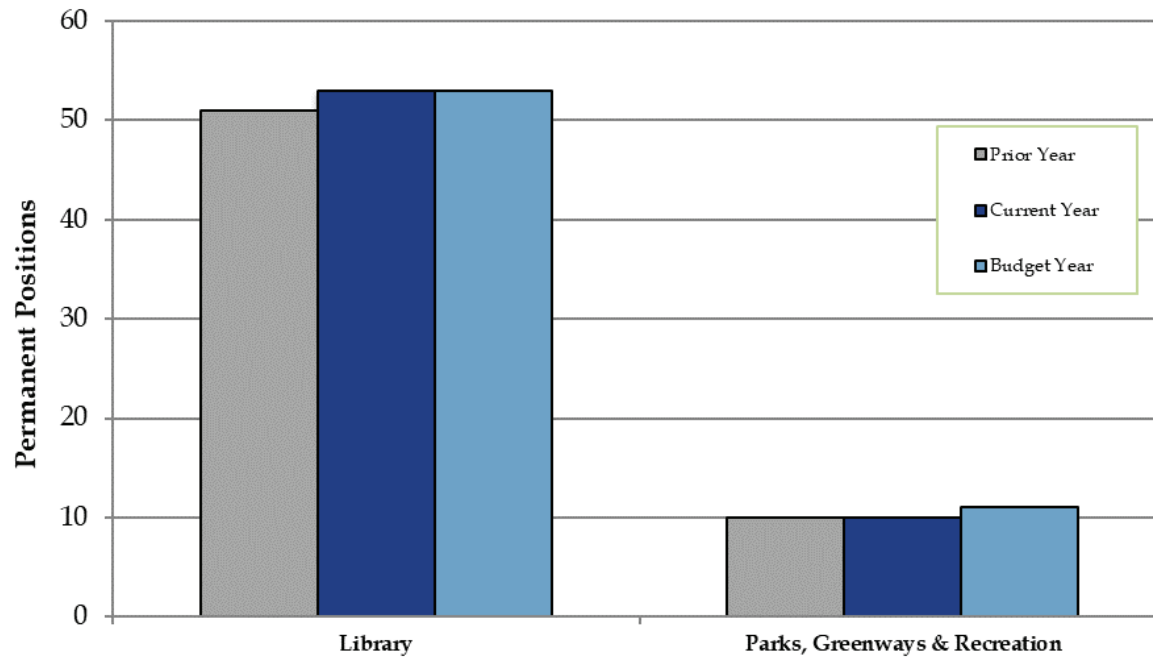
*Culture & Recreation
Approved Budget FY2019*



Culture & Recreation

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	53	53	53	0%	
Parks, Greenways & Recreation	10	11	12	10%	One position reallocated from Planning.
Total Culture & Recreation	63	64	65	2%	



Library

Mission

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

Program Description

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

Library	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	3,827,418	4,100,594	3,742,638	4,294,981
Operating	1,344,415	1,518,408	1,369,761	1,615,101
TOTAL:	5,171,833	5,619,002	5,112,399	5,910,082
Revenues:				
Restricted	228,020	216,793	217,454	216,823
Sales & Services	230,026	227,500	232,438	222,500
County	4,713,787	5,174,709	4,662,507	5,470,759
TOTAL:	5,171,833	5,619,002	5,112,399	5,910,082

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

Performance Measures

Sustainability Plan Goal:



Equity in Access



Citizen Participation in Community Decisions

		FY2017		FY2018		FY2019	
		Target	Actual	Target	Actual	Target	
Department Goal	Increase the number of active library users.						
Objective	Increase the percentage of County residents with active library cards.						
*	Measure	Percent of residents with active library cards.	63%	68%	70%	71%	72%
Department Goal	Increase public perception of the library as a community center and resource.						
Objective	Enhance promotion of the various library programs.						
Measure	Number of residents attending library programs.	118,000	133,000	145,000	137,799	145,000	
**	Department Goal	<i>Enhance the electronic services offered by the library.</i>					
***	Objective	<i>Increase the use of electronic library resources in the library and from home</i>					
****	Measure	<i>Number of electronic books downloaded by residents</i>	156,681	166,000	184,467	200,000	

* FY2017 target is based on the 2015 census estimate; FY2017 actual and FY2018 target are based on the 2016 census estimate; FY2018 actual and FY2019 target are based on the

** Objective and Measure modified because of a change to the ebook purchase model from major vendors, requiring repurchase of titles when an ebook is downloaded 26 times.

*** Increase the use of electronic library resources in the library and from home.

**** Number of electronic books downloaded by residents. The new measure will track the number of downloads of ebooks regardless of the number of titles owned, with the number of downloads reflecting increased availability of materials. Actual number for FY2017 and for FY2018 are from library annual statistics.

Parks, Greenways & Recreation

Mission

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

Program Description

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

Parks, Greenways & Recreation	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	932,394	1,153,332	1,117,150	1,174,288
Operating	501,475	510,286	483,332	552,490
Program Support	78,000	84,000	83,418	100,000
Contingency	0	0	0	0
TOTAL:	1,511,869	1,747,618	1,683,900	1,826,778
Revenues:				
Sales & Services	131,945	162,578	181,080	150,880
Miscellaneous	1,274	400	2,163	400
County	1,378,650	1,584,640	1,500,657	1,675,498
TOTAL:	1,511,869	1,747,618	1,683,900	1,826,778

Performance Measures (see next page)

Parks, Greenways & Recreation (continued)

Performance Measures

Sustainability Plan Goals:



Accessible, Multi-Modal
and Efficient Transportation
Network



Healthy People



Equity in Access

		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Participant feedback for programs, greenways, parks and facilities.					
Objective	Staff will offer programs that reflect citizen feedback.					
Measure	Number of citizens engaged via social media or participate in community planning sessions.	1,500	2,243	1,500	4,432	3,000
Department Goal	Offer community special events in partnership with agencies, businesses and volunteers.					
Objective	Special events are held that focus on recreation, education, greenways, wellness and cultural arts.					
Measure	Number of events held	45	62	45	70	60
Department Goal	Provide activities that promote recreation, wellness, exercise and safety.					
Objective	Offer programs for children, youth, adults and seniors.					
Measure	Numbers of participants	8,500	9,082	8,500	10,042	9,000
Department Goal	Enhance programs by encouraging collaboration through community partnerships.					
Objective	Offer collaborative opportunities for community partners including early childhood programs/educators.					
Measure	Number of opportunities provided.	200	213	200	408	300
Department Goal	Increase visibility of facilities to the public and access to information regarding facilities.					
Objective	Offer additional venues outside of County websites where park information is available to citizens.					
Measure	that information (look for directions, visit website, call, etc.).	500	33,340	500	60,434	40,000

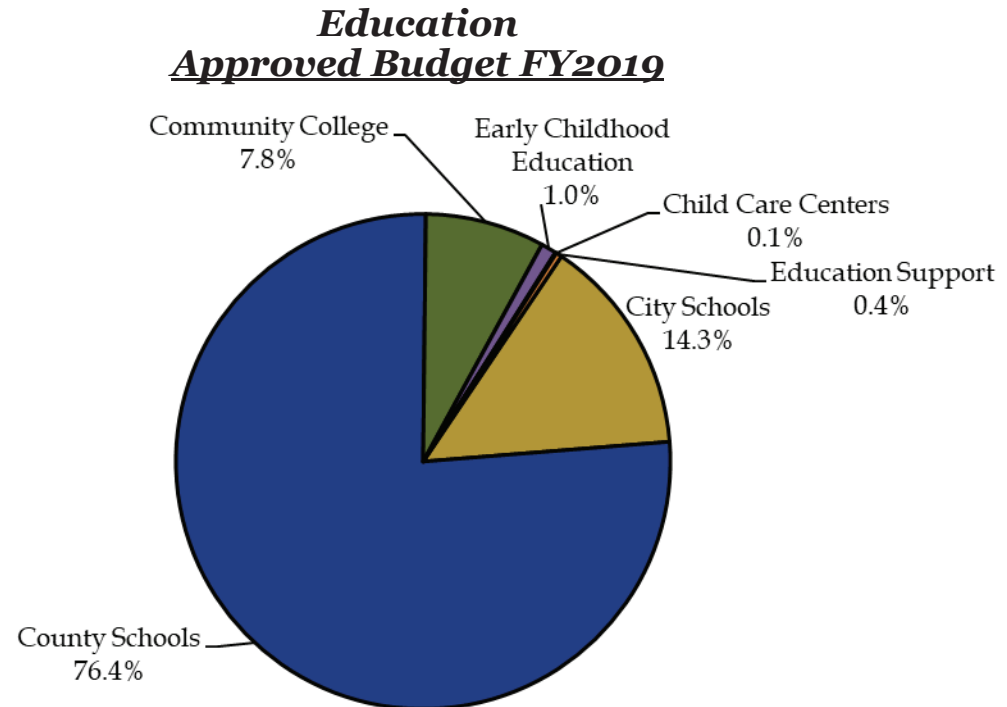
Education

The County’s Education function is comprised of Buncombe County Schools, Asheville City Schools, Early Childhood Education, Child Care Centers, Education Support, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$83,249,108 which is 26.27% of the total General Fund budget. Buncombe County Schools and Asheville City Schools also receive capital funding as mandated through Senate Bill 888, which was ratified on June 21, 2016. 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 allocates funding based on prioritization of capital needs, decided by a School Capital Commission.

Funding for public education is a major responsibility of the County government. The State is primarily responsible for funding public school operations, while Counties are largely responsible for capital needs. In North Carolina, County Boards of Commissioners act as taxing authority for local school boards; review entire school budget as well as approve county appropriations for current expense and capital outlay; and issue bonds and arrange other financing for school capital outlay purposes. In recent years, Buncombe County has undertaken major initiatives to support effective education and to secure accountability for educational funds expended. Additionally, Buncombe County prioritizes expanded access to high quality Early Childhood Education and makes strategic investments to build a community that is well-educated and thriving.

FY2019 Education Appropriations - General Fund

Buncombe County Schools:	
Current Expense (Operations)	\$ 63,366,322
Community School	\$ 276,116
	\$ 63,642,438
Asheville City Schools:	
Current Expense (Operations)	\$ 11,890,592
AB Technical Community College:	
	\$ 6,500,000
Education Support	\$ 317,500
Child Care Centers	\$ 68,000
Early Childhood Education	\$ 830,578
Total Appropriation:	\$ 83,249,108



**GENERAL FUND
CURRENT & CAPITAL
APPROPRIATIONS FOR EDUCATION
FISCAL YEARS 2010-2019**

Fiscal Year	City Schools	County Schools	A-B Tech	Early Childhood Education	Child Care Centers	Education Support	Education Total	Increase (Decrease)
2019	11,890,592	63,642,438	6,500,000	830,578	68,000	317,500	83,249,108	1.3%
2018	11,503,729	62,703,805	7,800,000	156,632			82,164,166	11.2%
2017	10,329,379	57,590,436	6,000,000				73,919,815	7.2%
2016	11,061,915	63,354,745	6,063,999				80,480,659	3.6%
2015	10,571,303	61,038,940	6,063,999				77,674,242	5.4%
2014	9,735,914	57,905,099	6,063,999				73,705,012	-0.6%
2013	9,134,788	56,923,484	8,063,999				74,122,271	0.8%
2012	8,565,157	56,914,925	8,063,999				73,544,081	4.9%
2011	7,988,281	54,080,334	8,013,999				70,082,614	-0.1%
2010	7,971,327	54,332,466	7,861,223				70,165,016	-0.9%

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

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

Public School Average Daily Membership		
Fiscal Year	Final ADM	Percent Increase/Decrease
2018	28,147	-1.5%
2017	28,569	-0.5%
2016	28,701	-1.2%
2015	29,056	-1.7%
2014	29,558	0.4%
2013	29,451	0.7%
2012	29,238	0.4%
2011	29,113	0.5%
2010	28,979	-0.4%

SPECIAL REVENUE FUNDS

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

Volunteer Fire Departments Fund

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

Transportation Fund

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

Emergency Telephone System Fund

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

Occupancy Tax Fund

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

Register of Deeds Automation Fund

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

BCAT & Sheriff Forfeiture Fund

The Buncombe County Anti-Crime Task Force (BCAT) & Sheriff Forfeiture Fund accounts for monies received from the federal government's asset forfeiture program as well as for the unauthorized substances tax received from state and for proceeds from State Judicial Forfeitures. Federal law authorizes the Attorney General to share federally forfeited property with participating state and local law enforcement agencies. Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture. These proceeds must be used for law enforcement purposes. The unauthorized substances tax is an excise tax on controlled substances. Seventy-five percent of the tax collected is returned to the law enforcement agency whose investigation led to the assessment.

Project Development Financing (PDF) Woodfin Downtown Fund

This fund accounts for a portion of County and Town of Woodfin ad valorem tax revenues pledged to meet the debt service requirements related to the Woodfin Downtown Project.

Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$24,591,818 in revenue for the fund for FY2019.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$6,685,141 in sales tax for the districts in FY2019.

The total revenues and expenditures for the Fire Districts Fund are projected to increase from the FY2018 budget by 10.97% to 31,276,959. All expenditures are used to fund volunteer fire departments in twenty special fire protection districts throughout the County.

Fire Districts	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Operating	48,246	60,000	50,910	0
Contingency	0	2,640,000	0	2,700,000
Program Support	23,264,860	25,484,038	26,615,827	28,576,959
TOTAL:	23,313,106	28,184,038	26,666,737	31,276,959
Revenues:				
Ad Valorem	17,546,911	22,139,989	20,442,791	24,591,818
Sales Tax	5,766,195	6,044,049	6,223,948	6,685,141
TOTAL:	23,313,106	28,184,038	26,666,739	31,276,959

Emergency Telephone System Fund

The Emergency Telephone System Fund is budgeted at \$1,627,500. The NC 911 Board approved a new 911 funding method effective FY2012. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.

Emergency Telephone System	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	214,041	0	0	0
Operating	565,898	1,097,500	595,063	971,500
Capital	0	530,000	0	656,000
TOTAL:	779,939	1,627,500	595,063	1,627,500
Revenues:				
Restricted	930,578	998,463	998,463	717,022
Investments	10,586	10,000	23,091	10,000
Fund Balance	0	619,037	0	900,478
TOTAL:	941,164	1,627,500	1,021,554	1,627,500

Transportation

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

Restricted revenue for this fund comes from various federal, local, and state agencies, including the North Carolina Department of Transportation. Restricted funding for FY2019 provides \$2,869,321 or 62.8% of total revenue for this fund. The County funded portion for FY2019 is \$1,641,248. Other revenue sources include vehicle advertising and contributions/donations.

Transportation	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	34,669	14,800	34,669	17,000
Operating	3,325,045	3,639,370	3,293,530	3,568,006
Capital	799,225	586,838	117,268	905,835
Transfers	112,099	65,850	65,850	80,179
TOTAL:	4,271,038	4,306,858	3,511,317	4,571,020
Revenues:				
Restricted	2,888,098	2,633,577	1,896,563	2,869,321
Miscellaneous	43,963	30,000	75,099	45,680
Transfers	1,297,256	1,641,248	1,539,655	1,641,248
Fund Balance	0	2,033	0	14,771
TOTAL:	4,229,317	4,306,858	3,511,317	4,571,020

Performance Measures



Equity in Access



Accessible, Multi-Modal and Efficient Transportation Network

		FY2017		FY2018		FY 2019
		Target	Actual	Target	Actual	Target
Department Goal	Provide high quality, cost-effective, fair and equitable service through process improvement, efficient use of resources, contracted services, materials and equipment.					
Objective	Enhance quality of service and customer satisfaction by providing a minimum of 95% of passenger trips on time.					
Measure	Percent of passengers dropped off and picked up within +/- 15 minutes of their scheduled time.	95.00%	94.01%	95.00%	92.45%	95.00%
Department Goal	Address the current and changing needs of individuals by making efficient use of available resources.					
Objective	Improve productivity and lower costs associated with providing transportation services by improving route efficiency and increasing the coordination of paratransit trips, achieving a system-wide average of at least 2.34 revenue trips per revenue hour.					
Measure	Number of revenue trips per hour of revenue service.	2.35	2.57	2.35	2.42	2.35
Department Goal	Assure high quality service by improving employee retention, education, and training.					
Objective	Ensure the safety of passengers, staff and the public by reducing driver turn-over and maintaining a high level of staff training, observation and re-certifications.					
Measure	Percentage of drivers meeting or exceeding requirements for evaluations, initial training, retraining, and recertifications.	100%	100%	100%	100%	100%

Occupancy Tax

Revenues for the Occupancy Tax Fund are generated from the taxes collected by lodging facilities within the County. The projected amount for the FY2019 budget is \$23,000,000. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

Occupancy Tax	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Operating	21,043,724	24,014,005	23,324,431	23,000,000
TOTAL:	21,043,724	24,014,005	23,324,431	23,000,000
Revenues:				
Other Taxes	21,043,724	24,014,005	23,324,431	23,000,000
TOTAL:	21,043,724	24,014,005	23,324,431	23,000,000

Register of Deeds Automation Fund

The FY2019 budget for this fund is \$270,312. This is 4.56% decrease from the FY2018 budget. These funds will be used for record automation projects and related automation costs.

ROD Automation	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
Expenditures:				
Personnel	0	12,918	0	0
Operating	11,026	74,262	3,500	74,262
Capital	0	0	0	0
Transfers	196,050	196,050	196,050	196,050
TOTAL:	207,076	283,230	199,550	270,312
Revenues:				
Permits & Fees	155,439	151,695	143,702	151,695
Investments	1,228	3,305	1,514	3,305
Appropriated Fund Balance	0	128,230	0	115,312
TOTAL:	156,667	283,230	145,216	270,312

BCAT & Sheriff Forfeiture Fund

For FY2019, the BCAT & Sheriff Forfeiture Fund is budgeted at \$631,712:

- BCAT Federal - \$205,720
- BCAT State - \$89,170
- Sheriff Federal - \$151,851
- Sheriff State - \$184,971

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

Forfeitures	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Operating	159,054	631,712	158,402	23,000,000
Capital	53,449	0	0	0
TOTAL:	212,503	631,712	158,402	631,712
Revenues:				
Restricted	0	0	425	0
Forfeitures	276,904	631,712	284,311	631,712
Investment Earnings	2,473	0	5,686	0
TOTAL:	279,377	631,712	290,422	631,712

Project Development Financing (PDF) Woodfin Downtown Fund

This fund accounts for ad valorem tax revenues pledged to meet the debt service requirements related to the Woodfin Downtown Project. The Woodfin Downtown Project was previously accounted for in a project fund, but is now complete with only debt service remaining. The FY2019 budget for this Fund is \$672,950 for debt principal and interest payments.

PDF Woodfin	2015/16 Actual	2016/17 Amended Budget	2016/17 Estimated	2017/18 Adopted Budget
Expenditures:				
Debt Service	564,569	574,950	562,848	672,950
TOTAL:	564,569	574,950	562,848	672,950
Revenues:				
Ad Valorem	432,186	574,950	501,695	672,950
Interfund Transfer	0	0	20,689	0
TOTAL:	432,186	574,950	522,384	672,950

ENTERPRISE FUNDS

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

Solid Waste Disposal Fund

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

Inmate Commissary/Welfare Fund

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

Solid Waste Disposal Fund

Mission

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

Program Description

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

Solid Waste	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	1,641,189	2,023,425	1,855,043	2,403,903
Operating	3,781,083	4,638,585	3,554,060	5,285,458
Capital	0	0	395	763,595
Debt Service	332,414	337,700	332,805	963,550
Transfers	8,200,000	2,809,679	2,809,679	472,928
TOTAL:	13,954,686	9,809,389	8,551,982	9,889,434
Revenues:				
Other Taxes	560,615	490,000	487,652	518,000
Sales & Services	7,924,473	7,656,989	8,168,950	9,233,210
Permits & Fees	22,106	22,400	26,226	22,400
Investments	138,040	40,000	205,415	15,824
Miscellaneous	171,554	100,000	137,267	100,000
Fund Balance	0	1,500,000	0	0
TOTAL:	8,816,788	9,809,389	9,025,510	9,889,434

Performance Measures (see next page)

Budgeted Permanent Positions	2017	2018	2019	% Change
	24	24	31	29%

Solid Waste Disposal Fund (continued)

Performance Measures

Sustainability Plan Goal: Pollution and Waste Prevention



		FY2017		FY2018		FY2019
		Target	Actual	Target	Actual	Target
Department Goal	Develop goals to keep costs down & maintain sufficient funds in Solid Waste fund.					
Objective	Closely monitor past due accounts to maintain a high collection rate.					
Measure	Collection rate for past due accounts.	90%	100%	90%	99%	90%
Department Goal	Decrease number and size of illegal dumps in Buncombe County.					
Objective	Increase public awareness of ordinance and complaint procedure.					
Measure	Percent of illegal dump cases resolved with no warrant issued.	99%	99%	99%	99%	99%
Department Goal	Increase the number of pounds of material recycled.					
Objective	Increase residential curbside recycling participation throughout the County.					
Measure	Tons of recycled commodities collected curbside (cardboard, mixed paper, newspaper, plastic, aluminum)	4,500	5,979	4,500	7,249	6,000
Department Goal	Decrease the amount of items that are recyclable and/or banned by the state from entering the waste stream.					
Objective	Educate public about recycling through media such as website, government channel, brochures, newspapers, and quarterly newsletters.					
Measure	Recycled tons of electronics and HHW in Buncombe County.	200	220	200	160	180

Inmate Commissary Fund

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

Inmate Commissary	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	119,838	136,228	99,158	150,997
Operating	261,649	488,532	417,903	333,826
Capital	25,894	189,000	0	0
Contingency	0	817	0	50,817
TOTAL:	407,381	814,577	517,061	535,640
Revenues:				
Sales & Services	477,199	358,713	512,433	358,713
Investments	3,472	0	5,705	0
Fund Balance	0	455,864	0	176,927
TOTAL:	480,671	814,577	518,138	535,640

Budgeted Permanent Positions	2017	2018	2019	% Change
	2	2	3	50%

INTERNAL SERVICE FUND

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

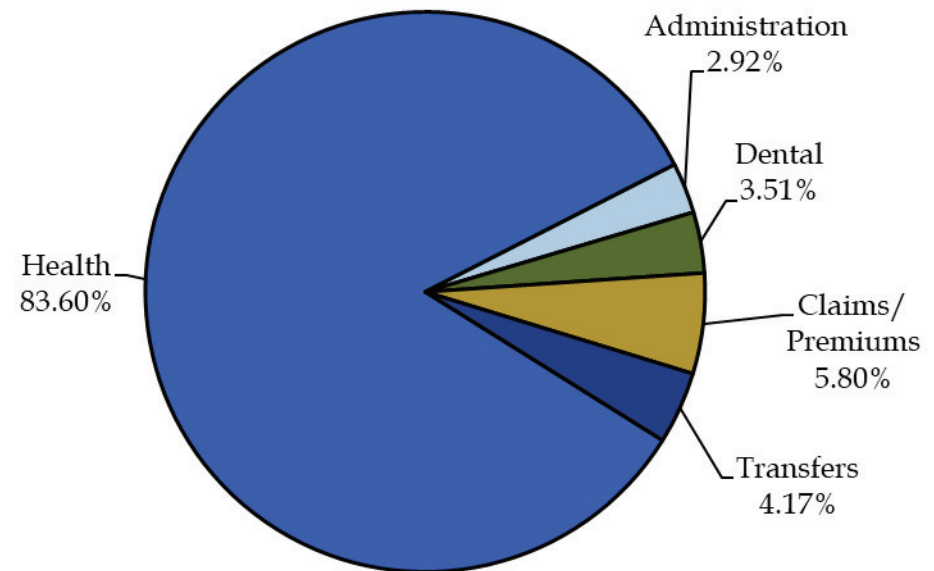
The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2019 it is anticipated that the Internal Service Fund will receive \$34,465,017 from charges.

With mandated changes related to the Affordable Care Act impacting health insurance costs, the County continues to look for ways to manage expenses while continuing to offer employees valuable health and wellness programs and services. Increases in departmental charges were implemented in FY2019, and future liabilities reduced with changes in retiree eligibility.

Internal Service Fund	2016/17 Actual	2017/18 Amended Budget	2017/18 Estimated	2018/19 Adopted Budget
Expenditures:				
Personnel	720,121	928,131	793,755	951,793
Operating	29,561,024	33,150,299	31,021,231	33,513,224
Transfers	0	2,409,910	0	1,500,000
TOTAL:	30,281,145	36,488,340	31,814,986	35,965,017
Revenues:				
Sales & Services	31,954,346	35,081,211	34,350,043	34,465,017
Fund Balance	0	1,407,129	0	1,500,000
TOTAL:	31,954,346	36,488,340	34,350,043	35,965,017

Budgeted Permanent Positions	2017	2018	2019	% Change
	6	6	7	17%

Expenditure Appropriations by Type
FY 2018 - 2019



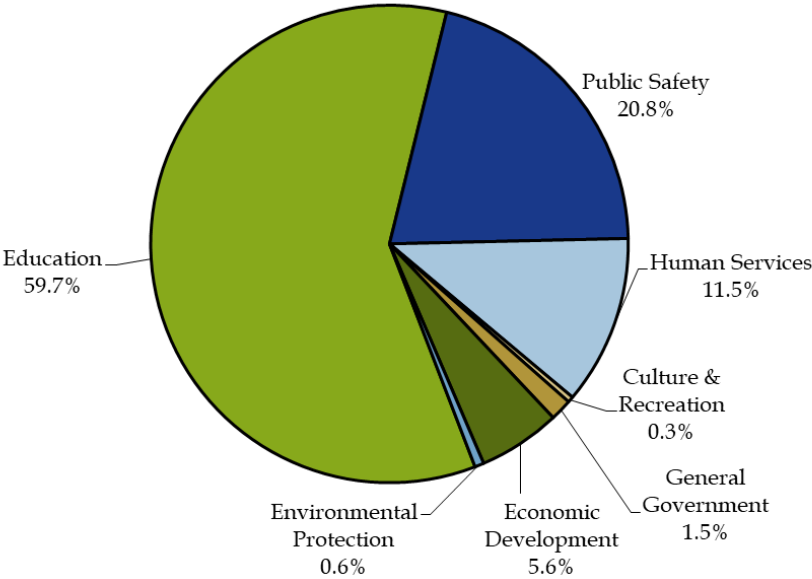
DEBT SERVICE



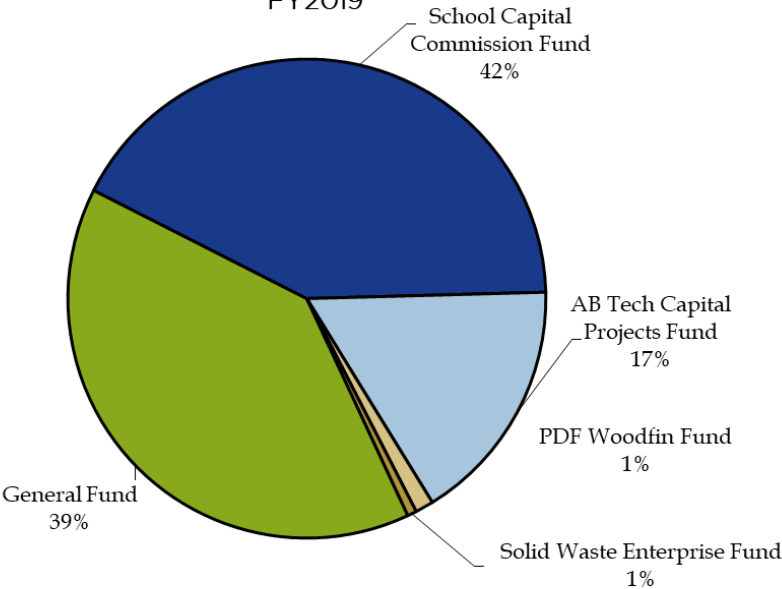
Debt Service Overview

Debt Service is an accounting function established in the General Fund, School Capital Commission Capital Projects Fund, AB Tech Capital Projects Fund, PDF Woodfin Downtown Fund, and Solid Waste Enterprise Fund to record retirement of the County’s debt obligations. Costs associated with each type of debt (general obligation debt, lease purchase payments, and other long-term financing) include principal and interest payments as well as administrative cost associated with selling bonds. The following schedules detail FY2019 debt service requirements by fund and function, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP).

Principal & Interest By Function
FY2019



Principal & Interest By Fund
FY2019



Debt Service Schedule By Function FY2019

Purpose Debt Issuance	Debt Type	Original Issue	Principal		FY 2019 Debt Service Requirement		
			Outstanding 7/1/2018		Principal	Interest	Total
Education							
GO 2009B	General Obligation	5,685,000	\$ 2,297,000	474,000	\$ 10,300		484,300
GO 2012	General Obligation	32,500,000	19,200,000	2,400,000	306,000		2,706,000
LOBS 2010A	Installment	2,777,593	901,615	225,735	44,604		270,339
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126		130,126
LOBS 2010C	Installment	3,800,000	1,746,292	260,000	237,150		497,150
LOBS 2012A	Installment	12,440,754	8,690,915	640,025	420,735		1,060,760
LOBS 2014A	Installment	137,931,054	115,865,827	9,295,341	5,793,291		15,088,632
LOBS 2015	Installment	60,485,345	50,847,532	3,320,194	2,509,324		5,829,518
LOBS 2018	Installment	54,730,000	54,730,000	2,735,000	2,928,702		5,663,702
Total Education		\$ 312,306,575	\$ 256,236,010	\$ 19,350,295	\$ 12,380,232		\$ 31,730,527
Public Safety							
COPS 2009A	Installment	\$ 4,068,707	\$ 1,782,273	163,558	76,956		240,514
LOBS 2010A	Installment	21,542,802	\$ 6,992,862	1,750,780	345,942		2,096,722
LOBS 2010B	Installment	13,441,974	13,441,974	-	893,872		893,872
LOBS 2012A	Installment	59,108,880	41,972,341	3,958,969	2,035,454		5,994,423
LOBS 2014A	Installment	2,210,000	1,760,000	110,000	88,000		198,000
LOBS 2015	Installment	14,241,246	12,267,911	1,023,776	603,174		1,626,950
Total Public Safety		\$ 114,613,609	\$ 78,217,361	\$ 7,007,083	\$ 4,043,398		\$ 11,050,481
Human Services							
COPS 2009A	Installment	\$ 2,442,953	\$ 1,070,121	\$ 98,204	\$ 46,207		\$ 144,411
LOBS 2010A	Installment	7,179,605	2,330,523	583,485	115,293		698,778
LOBS 2010B	Installment	5,021,197	5,021,197	-	333,902		333,902
LOBS 2015	Installment	47,179,305	44,077,534	2,744,648	2,173,640		4,918,288
Total Human Services		\$ 61,823,060	\$ 52,499,374	\$ 3,426,337	\$ 2,669,042		\$ 6,095,379
Culture & Recreation							
COPS 2009A	Installment	2,948,676	\$ 1,291,650	\$ 118,534	\$ 55,772		174,306
LOBS 2012A	Installment	295,366	171,743	31,006	8,261		39,267
Total Culture & Recreation		\$ 3,244,042	\$ 1,463,394	\$ 149,540	\$ 64,033		\$ 213,573
General Government							
COPS 2009A	Installment	\$ 2,604,664	\$ 1,140,957	\$ 104,705	\$ 49,265		\$ 153,970
LOBS 2015	Installment	4,729,105	3,537,023	451,382	175,361		626,743
Total General Government		\$ 7,333,769	\$ 4,677,980	\$ 556,087	\$ 224,626		\$ 780,713
Economic Development							
LOBS 2014A	Installment	11,448,946	11,264,173	174,659	524,409		699,068
LOBS 2014B	Installment	28,725,000	24,255,000	1,155,000	1,009,144		2,164,144
CTS 2014	Revolving Loan	1,964,204	1,726,661	101,568	-		101,568
Total Economic Development		\$ 42,138,150	\$ 37,245,834	\$ 1,431,227	\$ 1,533,553		\$ 2,964,780
Business-Type Activities							
ARRA 2012	Installment	\$ 1,500,000	\$ 975,000	\$ 75,000	\$ -		\$ 75,000
LOBS 2012A	Installment	1,985,000	905,000	210,000	43,050		253,050
Total Environmental Protection		\$ 3,485,000	\$ 1,880,000	\$ 285,000	\$ 43,050		\$ 328,050
TOTAL DEBT SERVICE		\$ 544,944,205	\$ 432,219,952	\$ 32,205,568	\$ 20,957,934		\$ 53,163,502

Debt Service Schedule By Fund FY2019

Fund Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2018	FY 2019 Debt Service Requirement		
				Principal	Interest	Total
General Fund						
COPS 2009A	Installment	\$ 12,065,000	\$ 5,285,001	\$ 485,000	\$ 228,200	\$ 713,200
LOBS 2010A	Installment	28,722,407	9,323,384	2,334,265	461,234	\$ 2,795,499
LOBS 2010B	Installment	18,463,171	18,463,171	-	1,227,774	\$ 1,227,774
LOBS 2012A	Installment	59,404,246	42,144,084	3,989,975	2,043,715	\$ 6,033,690
LOBS 2014A	Installment	2,373,946	1,889,173	144,659	94,459	\$ 239,118
LOBS 2014B	Installment	28,725,000	24,255,000	1,155,000	1,009,144	\$ 2,164,144
CTS 2014	Revolving Loan	1,964,204	1,726,661	101,568	-	\$ 101,568
LOBS 2015	Installment	72,476,280	64,627,468	4,494,805	3,186,025	\$ 7,680,830
Total General Fund		\$ 224,194,254	\$ 167,713,942	\$ 12,705,273	\$ 8,250,551	\$ 20,955,824
School Capital Commission Fund						
GO 2009B	General Obligation	\$ 5,685,000	\$ 2,297,000	\$ 474,000	\$ 10,300	\$ 484,300
GO 2012	General Obligation	31,432,928	18,569,607	2,321,201	295,953	\$ 2,617,154
LOBS 2010C	Installment	3,800,000	1,746,292	260,000	237,150	\$ 497,150
LOBS 2014A	Installment	69,617,359	57,976,497	5,507,794	2,898,825	\$ 8,406,619
LOBS 2015	Installment	47,897,039	40,747,977	2,703,618	2,011,539	\$ 4,715,157
LOBS 2018	Installment	54,730,000	54,730,000	2,735,000	2,928,702	\$ 5,663,702
Total School Capital Commission Fund		\$ 213,162,326	\$ 176,067,373	\$ 14,001,613	\$ 8,382,469	\$ 22,384,082
AB Tech Capital Projects Fund						
LOBS 2010A	Installment	\$ 2,777,593	\$ 901,615	\$ 225,735	\$ 44,604	\$ 270,339
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126	\$ 130,126
GO 2012	General Obligation	1,067,073	630,394	78,799	10,047	\$ 88,846
LOBS 2012A	Installment	12,440,754	8,690,915	640,025	420,735	\$ 1,060,760
LOBS 2014A	Installment	68,313,694	57,889,329	3,787,547	2,894,466	\$ 6,682,013
LOBS 2015	Installment	6,261,681	5,354,555	341,576	263,936	\$ 605,512
Total AB Tech Capital Projects Fund		\$ 92,817,624	\$ 75,423,637	\$ 5,073,682	\$ 3,763,914	\$ 8,837,596
PDF Woodfin Downtown Fund						
LOBS 2014A	Installment	\$ 11,285,000	\$ 11,135,000	\$ 140,000	\$ 517,950	\$ 657,950
Total PDF Woodfin Downtown Fund		\$ 11,285,000	\$ 11,135,000	\$ 140,000	\$ 517,950	\$ 657,950
Solid Waste Enterprise Fund						
ARRA 2012	Installment	\$ 1,500,000	\$ 975,000	\$ 75,000	\$ -	\$ 75,000
LOBS 2012A	Installment	1,985,000	905,000	210,000	43,050	253,050
Total Solid Waste Enterprise Fund		\$ 3,485,000	\$ 1,880,000	\$ 285,000	\$ 43,050	\$ 328,050
TOTAL DEBT SERVICE		\$ 544,944,205	\$ 432,219,952	\$ 32,205,568	\$ 20,957,934	\$ 53,163,502

**Debt Service Schedule
General Fund By Function FY2019**

Purpose		Original Issue	Principal Outstanding 7/1/2018	FY 2019 Debt Service Requirement		
				Principal	Interest	Total
Debt Issuance						
Education						
LOBS 2015	Installment	6,368,838	4,745,000	275,000	233,850	508,850
Total Education		\$ 6,368,838	\$ 4,745,000	\$ 275,000	\$ 233,850	\$ 508,850
Public Safety						
COPS 2009A	Installment	\$ 4,068,707	\$ 1,782,273	\$ 163,558	\$ 76,956	\$ 240,514
LOBS 2010A	Installment	\$ 21,542,802	\$ 6,992,862	\$ 1,750,780	\$ 345,942	\$ 2,096,722
LOBS 2010B	Installment	13,441,974	13,441,974	-	893,872	893,872
LOBS 2012A	Installment	59,108,880	41,972,341	3,958,969	2,035,454	5,994,423
LOBS 2014A	Installment	2,210,000	1,760,000	110,000	88,000	198,000
LOBS 2015	Installment	14,199,032	12,267,911	1,023,776	603,174	1,626,950
Total Public Safety		\$ 114,571,395	\$ 78,217,361	\$ 7,007,083	\$ 4,043,398	\$ 11,050,481
Human Services						
COPS 2009A	Installment	\$ 2,442,953	\$ 1,070,121	\$ 98,204	\$ 46,207	\$ 144,411
LOBS 2010A	Installment	7,179,605	2,330,523	583,485	115,293	698,778
LOBS 2010B	Installment	5,021,197	5,021,197	-	333,902	333,902
LOBS 2015	Installment	47,179,305	44,077,534	2,744,648	2,173,640	4,918,288
Total Human Services		\$ 61,823,060	\$ 52,499,374	\$ 3,426,337	\$ 2,669,042	\$ 6,095,379
Culture & Recreation						
COPS 2009A	Installment	\$ 2,948,676	\$ 1,291,650	\$ 118,534	\$ 55,772	\$ 174,306
LOBS 2012A	Installment	295,366	171,743	31,006	8,261	39,267
Total Culture & Recreation		\$ 3,244,042	\$ 1,463,394	\$ 149,540	\$ 64,033	\$ 213,573
General Government						
COPS 2009A	Installment	\$ 2,604,664	\$ 1,140,957	\$ 104,705	\$ 49,265	\$ 153,970
LOBS 2015	Installment	4,729,105	3,537,023	451,382	175,361	626,743
Total General Government		\$ 7,333,769	\$ 4,677,980	\$ 556,087	\$ 224,626	\$ 780,713
Economic Development						
CTS 2014	Revolving Loan	1,964,204	1,726,661	101,568	-	101,568
LOBS 2014A	Installment	163,946	129,173	34,659	6,458	41,117
LOBS 2014B	Installment	28,725,000	24,255,000	1,155,000	1,009,144	2,164,144
Total Economic Development		\$ 30,853,150	\$ 26,110,834	\$ 1,291,227	\$ 1,015,602	\$ 2,306,829
TOTAL GENERAL FUND DEBT SERVICE		\$ 224,194,254	\$ 167,713,942	\$ 12,705,273	\$ 8,250,551	\$ 20,955,824

**Buncombe County
General Fund Debt Service Projections
FY 2019 - 2023**

	FY2019	FY2020	FY 2021	FY 2022	FY2023
Current Debt Service:					
Principal	12,705,272	12,708,361	11,900,123	11,842,608	11,897,303
Interest	8,250,552	7,683,400	7,124,769	6,564,325	6,009,920
Charges	50,000	50,000	50,000	50,000	50,000
Debt Reserve	200,000	-	-	-	-
Total Current Debt Service*	21,205,824	20,441,761	19,074,892	18,456,933	17,957,224
Capital Improvement Projects (CIP):					
<i>FY2019:</i>					
Allport Roof Replacement		12,422	12,127	11,833	11,539
Chiller Replacement - 35 Woodfin \$259K, Courthouse \$91K		80,633	78,130	75,628	73,125
200 College Exterior		92,625	90,431	88,238	86,044
Detention Center Exterior Repair & Cleaning		261,250	255,063	248,875	242,688
50 Coxe Elections Training Room		19,000	18,550	18,100	17,650
Lake Julian Marina Dock Replacement		29,000	28,100	27,200	26,300
East Asheville Library Renovation		427,500	417,375	407,250	397,125
Fleet Replacement		1,075,000	1,075,000	1,075,000	1,075,000
<i>FY 2020:</i>					
IT - Radio System Updates (VHF)		147,000	141,600	136,200	130,800
IT-Garren Creek Tower Retrofit		147,000	141,600	136,200	130,800
Total Debt Service with CIP	21,205,824	22,733,190	21,332,868	20,681,457	20,148,294
Debt Service Adjustments:					
BAB Subsidy Payments	(400,500)	(400,500)	(400,500)	(400,500)	(400,500)
GE Rental Income	(1,056,922)	(1,056,922)	(1,056,922)	(1,056,922)	(1,056,922)
HS Drawdown for Campus Expansion	(662,927)	(662,927)	(662,927)	(662,927)	(662,927)
Total Debt Service Adjustments	(2,120,349)	(2,120,349)	(2,120,349)	(2,120,349)	(2,120,349)
Adjusted Debt Service (Net Debt) with CIP	19,085,475	20,612,841	19,212,519	18,561,108	18,027,945

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

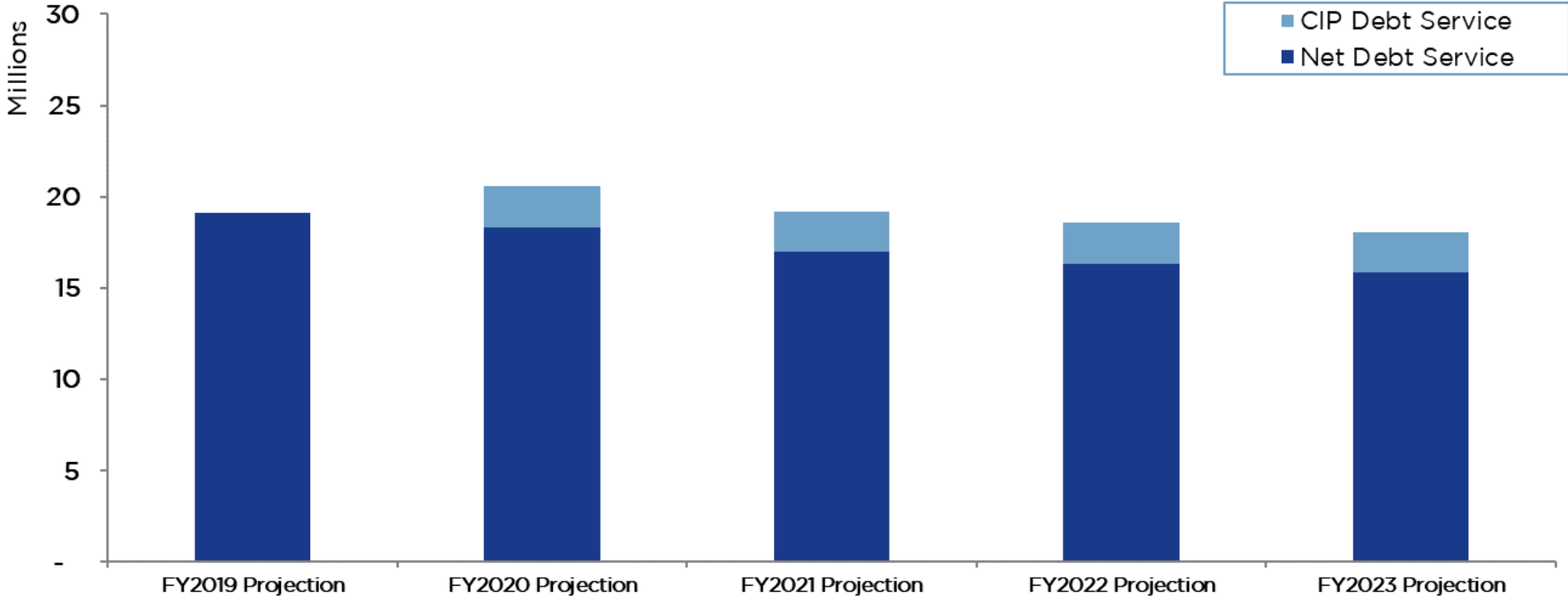
GE Rental Income - Rental payments received from General Electric (GE); used to offset debt service issued for GE

Economic Development. *subject to 2% escalation at periodic increments

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

*Estimates costs for prior year debt service approved but not yet borrowed.

General Fund Debt Service



Note: FY2020-FY2023 includes debt projections for all CIP requested projects. These projects have not yet been approved.

DEBT POLICY

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

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

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

BOND RATINGS

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

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

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

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

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

Buncombe County, North Carolina
 LEGAL DEBT MARGIN
 June 30, 2018 (Unaudited)

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 36,167,131,570</u>
Debt limit- Eight Percent (8%) of assessed value	<u>2,893,370,526</u>
Gross debt:	
Total bonded debt	21,497,000
Installment Purchase Agreements	<u>382,419,521</u>
Total amount of debt applicable to debt limit (net debt)	<u>403,916,521</u>
Legal debt margin	<u>\$ 2,489,454,005</u>
Percentage of total debt outstanding to legal debt limit	13.96%

Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 36,167,131,570</u>
Debt limit- Three Percent (3%) of assessed value	<u>1,085,013,947</u>
Gross debt:	
Total bonded debt	21,497,000
Total amount of debt applicable to debt limit (net debt)	<u>21,497,000</u>
Legal debt margin	<u>\$ 1,063,516,947</u>
Percentage of bonded debt outstanding to legal debt limit	1.98%

CAPITAL IMPROVEMENT PROGRAM

The purpose of the Capital Improvement Plan (CIP) is to identify all capital projects for the next budget year and four additional years. The CIP is formulated at the direction of the County Manager and an advisory team pulled from the County Manager's office, Finance, Budget, Information Technology, Performance Management, and General Services.

The County defines a capital project 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.

The advisory team must review all capital projects. This generally occurs in November of the budget year. After projects are reviewed and prioritized, they are presented to the Board of Commissioners for discussion and approval. Each capital project must include a detailed description, estimated total cost, impact on operating budget and funding source.

For the FY2019 Budget Year, savings in the Capital Projects Capital Fund was used to pay for the County's FY2019 approved Pay-Go projects. Debt will be issued for the remaining FY2019 projects, and payments will start in FY2020. The County budgeted \$200,000 in the General Fund for contingency related to the FY2019 capital projects.

See the Supplemental Information section for project descriptions and operating impacts, as well as notes taken by the advisory team through the Capital budget process.



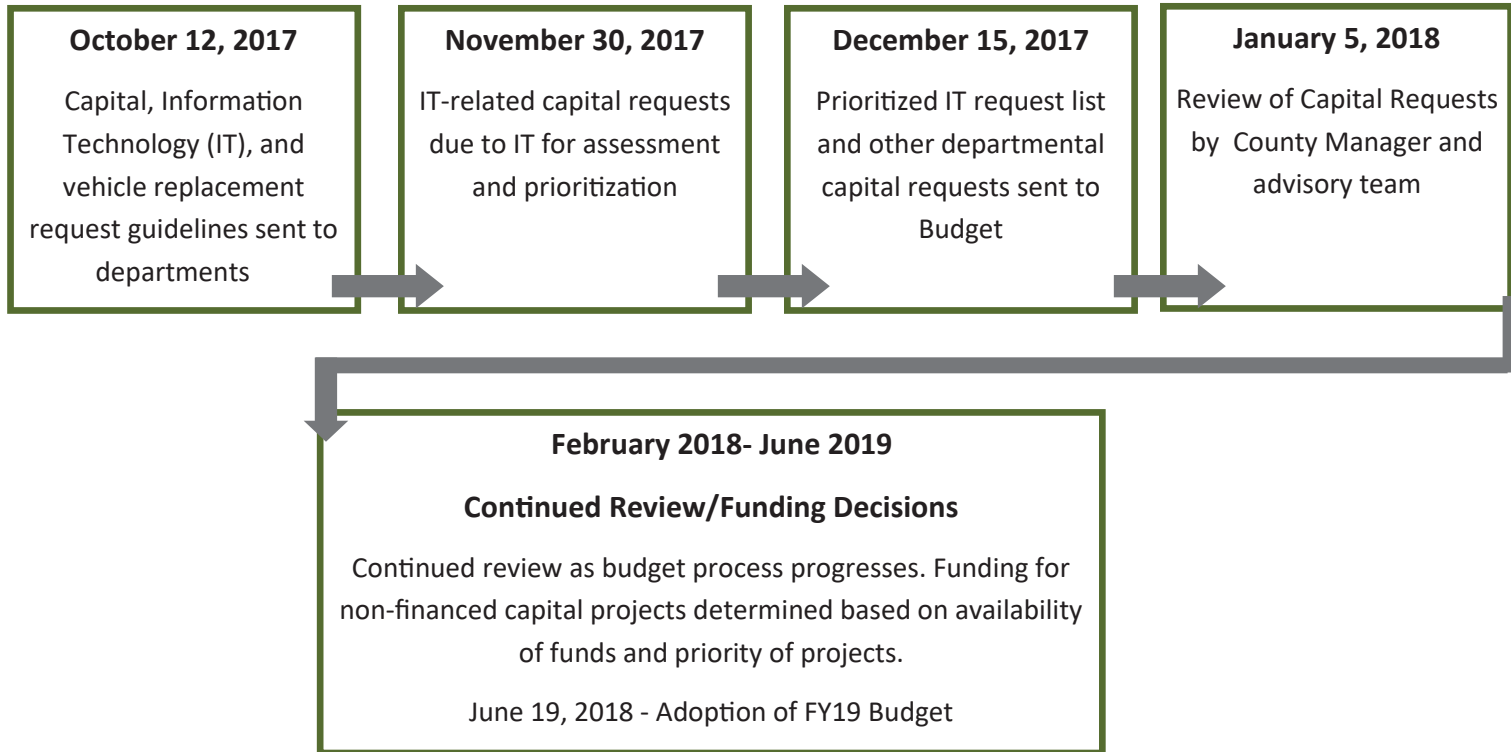
Buncombe County Capital Plan

FY2019 - FY2023

Project	2019	2020	2021	2022	2023	Grand Total	Payment Method
Buncombe County Libraries							
East Asheville Branch Library - Renovate Replace	\$4,500,000	\$0	\$0	\$0	\$0	\$4,500,000	Debt Financing
Emergency Management							
Defibtech Lifeline Arm Automated Compression Device	\$152,200	\$0	\$0	\$0	\$0	\$152,200	Pay-as-you-go
Garren Creek Tower Retrofit		\$600,000	\$0	\$0	\$0	\$600,000	Pay-as-you-go
VHF Radio System		\$600,000	\$0	\$0	\$0	\$600,000	Pay-as-you-go
General Services							
200 College Exterior	\$975,000	\$48,750	\$51,187	\$53,746	\$0	\$1,128,683	Debt Financing
35 Woodfin Chiller Replacement	\$259,087	\$0	\$0	\$0	\$0	\$259,087	Debt Financing
50 Coxe Ave Elections Training Room	\$200,000	\$0	\$0	\$0	\$0	\$200,000	Debt Financing
Allport Upper High Roof	\$130,754	\$6,538	\$6,864	\$7,208	\$0	\$151,364	Debt Financing
Detention Center Exterior Repair and Cleaning	\$2,750,000	\$0	\$0	\$0	\$0	\$2,750,000	Debt Financing
Fleet Replacement - Recurring	\$675,000	\$1,075,000	\$1,075,000	\$1,075,000	\$1,075,000	\$4,975,000	Pay-as-you-go
New Courts Building Chiller Addition	\$297,000	\$0	\$0	\$0	\$0	\$297,000	Debt Financing
Old Jail Doors Hardware improvement			\$55,000	\$0	\$0	\$55,000	Pay-as-you-go
Old Jail Shower Flooring Replacement			\$207,309	\$0	\$0	\$207,309	Pay-as-you-go
Pack Library Exterior Wash		\$192,500	\$0	\$0	\$0	\$192,500	Pay-as-you-go
Building Automation System - Allport Building		\$39,600	\$0	\$0	\$0	\$39,600	Pay-as-you-go
Additional Security Cameras for the 164 College Street Parking Deck	\$144,510	\$0	\$0	\$0	\$0	\$144,510	Pay-as-you-go
Parks, Greenways & Recreation							
Exercise equipment stations at Owen and Hominy Creek Parks	\$30,000	\$0	\$0	\$0	\$0	\$30,000	Pay-as-you-go
I-26 Infrastructure Project - Multitmodal Design Elements			\$1,000,000	\$0	\$0	\$1,000,000	Pay-as-you-go
Lake Julian Marina Dock Replacement	\$200,000	\$0	\$0	\$0	\$0	\$200,000	Debt Financing
Park Utility Vehicles	\$24,400	\$0	\$0	\$0	\$0	\$24,400	Pay-as-you-go
Grand Total	\$10,337,951	\$2,562,388	\$2,395,360	\$1,135,954	\$1,075,000	\$17,506,653	

See the Supplemental Information section for project descriptions and additional information including operating impact, Enterprise Fund planning, and notes taken during the FY2019 Capital Planning process.

FY2019 CIP - Process



SUPPLEMENTAL INFORMATION



COMMUNITY PROFILE

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

Area Statistics	
Population	257,931
Area in Square Miles	656
Average Elevation	2,117 feet
Municipalities (6)	City of Asheville Town of Biltmore Forest Town of Black Mountain Town of Weaverville Town of Woodfin Town of Montreat

Climate	
Annual Average Temperature	56 F
January Average Temperature	37 F
July Average Temperature	74 F
Annual Precipitation	46 inches
Annual Snowfall	10 inches



Population Characteristics	
% Population Non-White	13.64%
Age Composition of Population:	
0-4 years	5.10%
5-9 years	5.14%
10-19 years	10.81%
20-29 years	12.37%
30-39 years	13.65%
40-49 years	12.83%
50-59 years	13.33%
60-64 years	6.98%
65+ years	19.79%

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

Principal Property Taxpayers	
Taxpayer (Ranked from 1-10)	% of Total Taxable Assessed Value
Duke Energy Progress Inc.	1.09%
Ingles Markets Inc.	0.91%
GPI Resort Holdings LLC	0.36%
New Belgium Brewing Company Inc.	0.35%
Biltmore Company	0.34%
Jacob Holm Industries Inc.	0.29%
Asheville Mall Cmbs LLC	0.28%
Town Square West LLC	0.26%
Linamar North Carolina Inc.	0.21%
Novo Nordisk Pharmaceutical Ind Inc.	0.20%



Income Levels	
Average Household Income	\$50,898

Unemployment/Labor Force	
Unemployment Rate	3.01%
Labor Force	130,291
Total Employed	126,157



Culture & Recreation	
<i>Library Facilities:</i>	
Book Circulation	2,384,092
Library Materials	684,697
Branches	12
<i>Parks:</i>	
River, Neighborhood & Community Parks	50+
Swimming Pools	6

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

Crime/Law Enforcement Statistics	
Violent Crimes/100,000 residents (2014)	128.0
Property Crimes/100,000 residents (2014)	2,003
# of Dispatched Calls for Service	70,125
Number of Inmates Processed	12,978

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

Rankings:	
	2014 One of 10 Amazing places if you love the great outdoors
	2013 One of the Top 100 Best Places to Live
	2013 One of 5 Healthiest & Greenest Cities in America
	2013 #1 Retirement Community in "100 Best Places to Retire for 2013"
	2012 #17 of "25 Best Places for Business and Careers"
	2012 One of America's best river towns
	2012 One of "10 Great Sunny Places to Retire"
	2012 One 15 Destinations on the Rise 2011 Top 10 Food & Wine Destination in the US
	2011 One of the "Most Beautiful Places in America"



APPENDIX A

FY2019 BUDGET ORDINANCE



**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2018 – 2019**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 19th day of June, 2018:

Section 1: The following amounts are hereby appropriated and revenues estimated to be available in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

APPROPRIATION

General Government	\$ 45,776,071
Public Safety	58,794,784
Human Services	87,859,756
Economic & Physical Development	9,556,590
Culture & Recreation	7,954,168
Education	83,249,108
Debt Service	21,205,824
Transfers to Other Funds	2,465,498
Total Appropriation	<u>\$ 316,861,799</u>

REVENUE

Ad Valorem Taxes	\$ 197,302,014
Sales Tax	31,608,204
Other Taxes and Licenses	6,931,520
Intergovernmental	43,514,500
Permits and Fees	3,702,841
Sales and Services	14,767,243
Other	2,160,665
Transfers from Other Funds	8,196,050
Appropriated Fund Balance	8,678,762
Total Appropriation	<u>\$ 316,861,799</u>

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 23,000,000</u>	
Other Taxes & Licenses		<u>\$ 23,000,000</u>

FUND	APPROPRIATION	REVENUE
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,627,500</u>	
Intergovernmental		\$ 717,022
Other		10,000
Appropriated Fund Balance		<u>900,478</u>
		<u>\$ 1,627,500</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 270,312</u>	
Permits & Fees		\$ 151,695
Other		3,305
Appropriated Fund Balance		<u>115,312</u>
		<u>\$ 270,312</u>
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	<u>\$ 31,276,959</u>	
Ad Valorem		\$ 24,591,818
Sales Tax		<u>6,685,141</u>
		<u>\$ 31,276,959</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 4,571,020</u>	
Intergovernmental		\$ 2,869,321
Other		45,680
Transfers from Other Funds		1,641,248
Appropriated Fund Balance		<u>14,771</u>
		<u>\$ 4,571,020</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 672,950</u>	
Ad Valorem		<u>\$ 672,950</u>
<i>BCAT & Sheriff Forfeitures Fund:</i>		
Public Safety	<u>\$ 631,712</u>	
BCAT Forfeitures		\$294,890
State Forfeiture		<u>336,822</u>
		<u>\$ 631,712</u>

FUND	APPROPRIATION	REVENUE
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 9,889,434</u>	
Other Taxes & Licenses		\$ 518,000
Permits & Fees		22,400
Sales & Services		9,233,210
Other		<u>115,824</u>
		<u><u>\$ 9,889,434</u></u>
 <i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 535,640</u>	
Sales & Services		\$ 358,713
Appropriated Fund Balance		<u>176,927</u>
		<u><u>\$ 535,640</u></u>
 <i>Health, Employment, Property & Casualty Insurance</i>		
<i>Internal Service Fund:</i>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 35,965,017</u>	
Sales & Services		\$ 34,465,017
Appropriated Fund Balance		<u>1,500,000</u>
		<u><u>\$ 35,965,017</u></u>

Section 3: ***Tax Levy***

A tax rate of 52.9 cents per \$100 of assessed valuation is hereby levied for fiscal year 2018-2019, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$37.37 billion, and an estimated collection rate of 99.75 percent.

The tax rate of 12.0 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2018-2019 for the Asheville Local Tax School District.

The following tax rates are levied, for fiscal year 2018-2019, for the listed Fire Protection & Ambulance and Rescue Service Districts per \$100 of assessed, taxable valuation pursuant to Article 16 of NCGS Chapter 153A:

DISTRICT	FY2018 Tax Rate	FY2019 Requested Tax Rate	FY2019 Adopted Tax Rate
ASHEVILLE SPECIAL	8.60	8.60	8.60
ASHEVILLE SUBURBAN	8.50	8.50	8.50
BARNARDSVILLE	16.00	20.00	20.00
BROAD RIVER FIRE	14.00	16.00	16.00
EAST BUNCOMBE	9.90	12.00	12.00
ENKA	9.00	9.00	9.00
FAIRVIEW	10.50	16.00	11.50
FRENCH BROAD	14.00	16.50	15.00
GARREN CREEK	15.00	15.00	15.00
JUPITER	12.00	12.00	12.00
LEICESTER	14.00	14.00	14.00
NORTH BUNCOMBE	11.20	12.00	12.00
REEMS CREEK/BEAVERDAM	15.00	15.00	15.00
REYNOLDS	11.30	12.30	12.30
RICEVILLE	11.00	12.80	12.00
SKYLAND	9.10	10.10	10.10
SWANNANOA	12.90	14.00	14.00
UPPER HOMINY	12.50	14.50	14.50
WEST BUNCOMBE	12.00	13.50	13.00
WOODFIN	10.00	10.00	10.00

Section 4: Compensation for the Chairman, Vice-Chairman, and Commissioners will be \$37,650, \$32,548, and \$28,916 respectively. Travel for official activities will be reimbursed under the same plan used for county employees.

Section 5: The County Manager is authorized to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure. Any such transfer must be reported to the Board as an agenda item at a regular meeting of the Board within 60 days of such transfer.

Section 6: The position classification and pay plan listed in Exhibit A are hereby approved effective July 1, 2018. This FY2019 position classification and pay plan includes five new positions approved in Solid Waste as a result of the Transfer Station expansion: Driver (1); Operator (2); Scale House Supervisor (1); and Utility Worker (1); and three new regular positions in the Sheriff's Office created via a cost neutral realignment of temporary salary and wage benefits: Detention Officer I (PREA Coordinator) in Inmate Commissary (1); Office

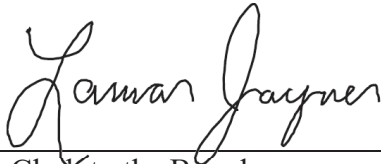
Assistant III in Sheriff Administration (1); and Patrol Deputy (Evidence Room) in Sheriff Administration (1). An additional Detective position was approved in School Resource Center.

Section 7: Copies of this Budget Ordinance will be furnished to the County Manager, Assistant County Manager, Chief Financial Officer, Budget & Administrative Services Director, Human Resources Director, Tax Collector and Tax Assessor for direction in fulfilling the responsibilities of their offices.

Section 8: All ordinances, resolutions, prior directives or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Adopted this the 19th day of June, 2018.

Attest:



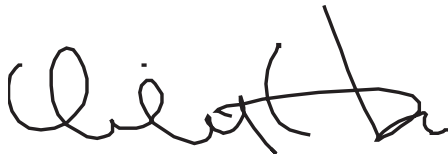
Clerk to the Board

Buncombe County Board of Commissioners:



Brownie Newman, Chairman

Approval as to form:



Attorney

APPENDIX B

FUND BALANCE POLICY



Buncombe County General Fund Balance Policy

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

Purpose

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

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

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

Administration and Implementation

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

Components of Fund Balance

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

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

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

Buncombe County General Fund Balance Policy

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

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

Required Reserve Levels

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

APPENDIX C

DEBT POLICY



Buncombe County Debt Policy

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

Purpose

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

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

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

It is the objective of the policy that:

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

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

Buncombe County Debt Policy

Administration and Implementation

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

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

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

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

Conditions for Issuance of Debt

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

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

Buncombe County Debt Policy

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

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

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

Permissible Debt Instruments

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

Restrictions on Debt Issuance

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

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

Buncombe County Debt Policy

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

Financial Limitations

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

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

Buncombe County Debt Policy

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

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

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

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

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

Structuring Practices

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

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

Buncombe County Debt Policy

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

Debt Issuance Process

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

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

Buncombe County Debt Policy

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

Professional Service Providers

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

Debt Management Process

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

Buncombe County Debt Policy

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

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

Special Situations

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

Buncombe County Debt Policy

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

APPENDIX D

INVESTMENT POLICY



Buncombe County Investment Policy

SCOPE

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

OBJECTIVES

1. Safety

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

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

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

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

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

2. **Liquidity**

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

3. **Yield**

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

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

STANDARDS OF CARE

1. **Prudence**

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

Buncombe County Investment Policy

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

2. **Ethics and Conflicts of Interest**

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

3. **Delegation of Authority**

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

SAFEKEEPING AND CUSTODY

1. **Authorized Financial Dealer and Institution**

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by creditworthiness (minimum capital

Buncombe County Investment Policy

requirement \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).

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

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

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

2. **Internal Controls**

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

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

- a. **Control of collusion.** Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- b. **Separation of transaction authority from accounting and record keeping.** By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.

Buncombe County Investment Policy

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

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

3. **Delivery vs. Payment**

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

SUITABLE AND AUTHORIZED INVESTMENTS

Buncombe County Investment Policy

1. **Investment Types**

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

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

Buncombe County Investment Policy

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

2. **Collateralization**

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

3. **Repurchase Agreements**

Use of repurchase agreements is prohibited.

INVESTMENT PARAMETERS

1. **Diversification**

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

2. **Maximum Maturities**

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

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

Buncombe County Investment Policy

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

REPORTING

1. Methods

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

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

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

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall obtain a market average rate

Buncombe County Investment Policy

of return during a market/economic environment of stable interest rates. Portfolio performance shall be compared to appropriate benchmarks on a regular basis.

3. **Marking to Market**

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

POLICY

1. **Exemption**

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

2. **Amendment**

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

ADOPTED 06/18/96

APPENDIX E

CAPITAL IMPROVEMENT POLICY



Buncombe County Capital Improvement Policy

Original Effective Date: 06-18-96

Dates of Revision: 12-5-17 APPROVED BY BOARD OF COMMISSIONERS

Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County's five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County's existing fund structure.

Buncombe County recognizes that a capital improvement policy used in combination with a CIP can help to effectively plan and organize capital expenditures and associated operating cost when they are put into operation, as well as:

- Strengthen a government's borrowing position by demonstrating sound fiscal management and showing commitment to maximizing public benefit within resource constraints;
- Assure sustainability of infrastructure by establishing a process for addressing maintenance and replacement; and
- Recognize interrelationships among projects to maximize resources and avoid duplication.

Both the Government Finance Officers Association (GFOA) and North Carolina Local Government Commission (NCLGC) strongly encourage the development of capital planning policies and capital improvement programs.

Definitions

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.

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.

CIP Process

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due to urgency or receipt of restricted funds.

The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

Buncombe County Capital Improvement Policy

The requesting department or agency will provide the following information when requesting consideration of a new capital project:

- Project Title
- Project Manager
- Project Description and Scope
- Justification
- Stakeholder Impact
- Project Activities, Timeline, and Estimated Costs
- Funding Estimates and Sources of Funding
- Operating Budget Impacts

All capital project requests will be reviewed, analyzed, and presented to the County Senior Leadership Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with one of more the following criteria and any additional factors deemed appropriate by the Senior Leadership Team:

- Critical: Project results in prevention or correction of a significant potential health, environmental, or public safety hazard
- Mandatory: Project is mandated by State and/or Federal Law or Regulation
- Strategic: Project aligns with strategic initiatives of the Board of Commissioners
- State of Good Repair: Project maintains the integrity of current capital assets
- Cost Savings: Project produces a positive impact on the operating budget or County operations
- Expansion: Project expands the County's service delivery through investment in facilities, infrastructure, or new technology

Fiscal capacity will be considered so that the final CIP is based on what can realistically be funded. Projects not funded by a dedicated revenue source will be reviewed and classified as either Pay-Go or Debt-Funded projects. Pay-Go financing uses current resources, such as current tax dollars or accumulated reserves to fund a project. This determination will be made in accordance with the County's debt policy and will consider operating budget projections, available fund balance, and other financial policies and plans. The related debt service impact and financial implications for each classification will be identified.

CIP Adoption

The five-year CIP will be presented to the Board of Commissioners for consideration along with the County's annual operating budget. The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects and indicates conditional approval for those projects listed in future planning years.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted.

Buncombe County Capital Improvement Policy

Once adopted, a capital project may not be amended without Board approval.

Once an adopted capital project is complete, any remaining funds cannot be reallocated without Board approval. Remaining funds from Debt-Funded projects are subject to limitations set forth in the debt agreement.

Administration and Implementation

The Senior Leadership Team, including the County Manager, Budget Director, and Chief Financial Officer are charged with carrying out the policy.

A Capital Project Review Team will convene annually to evaluate project requests and assist in presentation of requests to the Senior Leadership Team. This team will consist of Budget Analyst(s), Performance Management Analyst(s), General Services Director or designee, Information Technology Director or designee, Chief Financial Officer or designee, and any other relevant project stakeholder(s).

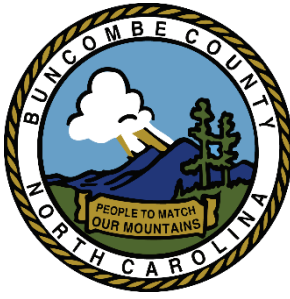
The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

Project Managers are responsible for monitoring the status of their capital projects as well as identifying and communicating any changes in project status, scope, or cost to their Senior Leadership Team representative.

APPENDIX F

PROCUREMENT CARD POLICY





Buncombe County, North Carolina

Procurement Card Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Purpose/Introduction.....	2
3.0 Applicability.....	2
4.0 Roles & Responsibilities	2
5.0 Related Policies	3
6.0 Definitions.....	3
7.0 General Provisions	3
8.0 Card Security	4
9.0 Purchasing Guidelines	5
10.0 Audits	7
11.0 Identifying and Reporting Fraudulent, Improper, or Abusive Activity	7
12.0 Penalties for Misuse	8
13.0 Questions/Contact Information.....	8

1.0 Policy Information

Category & Subcategory:	Purchasing/Procurement Cards	Original Effective Date:	9/16/2008	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
9/16/2008	1.0		Original version adopted by the Board	
11/20/2012	1.1		Amended by the Board	
4/10/2018	2.0		Updated references, general administrative updates, and added additional risk controls	Policy Review Group

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

2.0 Purpose/Introduction

The purpose of a procurement card program is to provide an efficient, cost-effective method of purchasing and paying for goods and services costing less than \$5,000. By using a procurement card (P-Card), the traditional requisition-to-check process and cost is greatly reduced. Employees who have been issued P-Cards may now initiate a transaction in-person, by telephone or by the internet, within the limits of this Policy.

Benefits of the Procurement Card Program

- Transactions are completed quickly and conveniently
- Lower processing costs and less paperwork
- Increased control of expenditures through complete and timely reporting
- Allows cardholder to purchase by phone and internet
- Reduces delivery time
- One monthly payment to one merchant (P-Card provider)
- Improved cash flow management

3.0 Applicability

This policy is applicable Countywide to all personnel who are assigned a P-Card or review P-Card transactions. Department Directors may enact additional requirements dependent upon budget or resources available. Emergencies may preclude the applicability of policy in certain instances.

4.0 Roles & Responsibilities

Program Administrator

Centralized role responsible for all procurement card program details countywide, including requests for new enrollment, maintenance and cancellation of cards and service as the liaison between the County's P-Card provider and Buncombe County. The Program Administrator works with departments in setting up Users and Cardholders as well as troubleshooting and answering department inquires.

Board Appointed Positions

Person(s) appointed by the Governing Board.

Cardholder

Buncombe County personnel who have been issued a procurement card and are authorized to make purchases in accordance with this Policy.

Department Director

Person who acts as steward of card activity and who shall maintain active involvement with the transactions for his/her department. The Department Director has authority to authorize the issue of a card and may terminate the use of a card as well as invoke disciplinary action when appropriate. The Department Director or their designee acts as reviewer and approver for all department P-Card transactions, excluding their own. As approver, the Department Director or designee has the responsibility of:

- knowing that the purchase was made for legitimate County business
- knowing that the purchase was for a public purpose
- reviewing each receipt and making certain all documentation is appropriate

Reviewer

Personnel who are responsible for reviewing and reallocating cardholder transactions in the reallocation system. Each cardholder may be assigned a reviewer.

Designee

The staff member chosen by the Department Director to act on their behalf during their absence or at appointed times for certain duties or responsibilities.

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

5.0 Related Policies

Purchasing Procedures Manual
Travel Policy
Gift Card Policy
Gift Card Procurement Procedure
Electronic Payments Policy and Procedures Manual

6.0 Definitions

Procurement Card (P-Card)

A credit card issued by the County's procurement card vendor. Also known as a procurement card.

Transactions

A transaction is created when a purchase is made using a P-Card.

Reconciliation/Reallocation

The process of assigning the correct General Ledger Account for each transaction in the reallocation system to assure all transactions post to the correct expense account.

Transaction Limit

- a. **Single Transaction Limit** is the maximum amount of a single transaction: \$4,999.99.
- b. **Monthly Transaction Limit** is the maximum amount of transactions during the billing cycle as determined by the Transaction Limit Tier.

Split Transactions

Transactions that together exceed the maximum amount of a single transaction and were split into more than one transaction to avoid being over the single transaction limit. Split transactions are a violation of the procurement card policy and **are not allowed**.

Available Funds

Remaining balance of the Monthly Transaction Limit on an individual's P-Card.

Merchant Category Codes (MCC)

A series of codes that are used to permit, restrict or block certain merchant types. If a cardholder attempts to use their card at a merchant that has been blocked, the charge will be rejected.

7.0 General Provisions

Requesting a Card

Department heads may propose personnel to be cardholders by completing the Procurement Card Request form. In an effort to prevent fraud, the P-Card provider may request a cardholder's date of birth or other personally identifying information prior to card issuance. Request forms should be forwarded electronically to the Finance Department, attention Program Administrator, for processing.

Each P-Card will have the employee's name and department embossed on it and shall **ONLY** be used by that cardholder. **NO OTHER PERSON IS AUTHORIZED** to use that card. A violation may result in cardholders having their card revoked and disciplinary action taken. Cardholders are responsible for all purchases charged on their card.

Transaction limits are established in tiers, with lower tiers having a lower transaction limit. A transaction limit tier should be specified on the Procurement Card Request Form in accordance with the need of the employee.

Any desired increase in a transaction limit for an existing procurement card holder must be requested in writing by a Department Director to the Program Administrator. The table below provides guidelines for

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

selecting a transaction limit tier based on general employee roles:

Transaction Limit Tiers

Tier	Employee Role	Monthly Limit
1	Infrequent usage of procurement card; items purchased are not of a critical nature to operations; other procurement methods can be utilized to meet needs if limit is reached.	\$1,000
2	Infrequent usage of procurement card; items typically purchased may be of a higher value. Expected needs of role would be limited at Tier 1.	\$5,000
3	Frequently makes purchases for entire cost center, program, or multiple employees; responsible for supplementing critical activities with procurement card. Expected needs of employee would be limited at Tier 2.	\$10,000
4	Acts as primary purchaser for large cost center(s) and/or Tier 3 would be an unreasonable limitation. Also applies to cards that are used as an electronic payment method for suppliers in instances where procurement card is the most reasonable option.	Greater than \$10,000

Monthly limits beyond Tier 3 must be requested in writing by a Department Director to the Program Administrator and authorized by the Finance Director and the County Manager/Assistant County Manager.

The Finance Department shall maintain records of all procurement card requests, limits, cardholder transfers and lost/stolen/destroyed card information.

Preaudit

Cardholders shall follow all procedures set forth by the County for the preaudit of procurement card transactions in accordance with North Carolina Administrative Code (20 NCAC 03.0409 and 20 NCAC 03.0410) and the Buncombe County Electronic Payments Policy and Procedures Manual.

Training

Employees that are cardholders or verify P-Card transactions must review the Procurement Card Policy and receive training from the Finance Department before they can carry out these duties. Recurring training is also required on the schedule established by the Procurement Card Program Administrator; failure to complete recurring training will result in loss of P-Card.

Terms and Conditions

Each cardholder must acknowledge they have read this policy and agree to adhere to the terms within by submitting a signed copy of the Buncombe County Procurement card Program Acknowledgement Letter and Employee Agreement Form.

New cardholders will receive an email at the time the card is requested with instructions and a link to the Policy. Current cardholders will be required to acknowledge and sign as their cards expire and will receive the same email. Before picking up their new card, the cardholder’s acknowledgement must be on file with the Program Administrator.

Reporting

A report detailing P-Card activity for Board of Commission members and Board Appointed Positions will be made available online, at a minimum semi-annual frequency, to the Public and the Board of Commissioners.

8.0 Card Security

It is the responsibility of cardholders to safeguard their P-Cards and account numbers to the same degree they safeguard their personal credit information. Cardholders shall not allow anyone else to use their card, including supervisors and co-workers. A violation of this trust may result in cardholders having their card revoked and disciplinary action taken.

Lost or Stolen Card

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

Loss or theft of a card should be reported immediately to the Program Administrator, the cardholder's immediate supervisor and the procurement card vendor. Cardholders should keep the customer service phone number in a safe place separate from the card for quick reference in the case of a lost card.

Cardholder Transfers

If a cardholder moves from one division to another within the same County Department, a new card is not required. If a cardholder moves from one Department to another, a new card is required. The Department Director must contact the Program Administrator when either event occurs.

Name Change

Changes to a cardholder's name should be reported to the Program Administrator in writing by the cardholder's Department Director so a new card can be requested.

Inactive Cards

Periodically P-Cards shall be reviewed for inactivity. Cards that show no activity within a twelve-month period may either be deactivated or have their transaction limit reduced.

Employee Terminations and Retirement

Upon separation from Buncombe County due to dismissal, retirement, or resignation, cardholders shall surrender their P-Card and P-Card invoices to their supervisor. The Program Administrator shall be notified immediately by the supervisor to terminate the employee's P-Card.

9.0 Purchasing Guidelines

The P-Card is designed to be an enhancement to the County's purchasing policy and payment process. It does not replace requirements to comply with existing State or County laws, regulations, or policies and procedures regarding purchasing and/or travel.

The P-Card is simply a corporate credit card issued to Buncombe County employees. The P-Card can be used at any merchant that accepts credit cards.

Buncombe County Policy states that *all* purchases \$5,000 or greater require a Purchase Order.

Transaction Limits

The monthly maximum credit limit on any single P-Card is set by the Transaction Limit Tier. The single transaction limit cannot be greater than **\$4,999.99**. Transactions that cost more than this amount cannot be broken into smaller purchases (split transactions) to meet the single transaction limit. Violations may result in card cancellation, disciplinary action taken, a possible Audit finding, and/or a reference to the violating department in the external auditor's Management Letter. A single transaction of more than \$4,999.99 may be possible by encumbering funds with a Purchase Order prior to the purchase and getting authorization from the Program Administrator. A lower single or monthly transaction limit may be assigned to your P-Card based on available budgets or as directed by your Department Director.

Authorized P-Card Use

P-Cards may be used at any merchant that accepts credit cards. Cardholders must comply with the County's purchasing and travel policies and procedures when using the P-Card. The total value of a transaction shall not exceed a cardholder's single purchase limit. Examples of appropriate uses include purchases of:

- Materials
- Equipment
- Supplies
- Accommodations
- Airfare
- Training/Conference Registrations

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

Unauthorized P-Card Use

Cardholders must comply with the County’s purchasing policies and procedures when using the P-Card. Examples of unauthorized use include, but are not limited to:

- Personal purchases of any kind
- Purchases over the cardholder’s transaction limits
- Transactions split to avoid or circumvent the single purchase limit
- Cash refunds or advances, money orders, or wire transfers
- Meals, except as specifically authorized by Department Director (See Meals and Meeting Expenses Policy)
 - If a meal is authorized by the Department Director, tips charged on the P-Card cannot be in excess of 20%.
 - Your P-Card is not to be used for meals while travelling. Per the travel policy, travel meals will be covered by a per-diem rate
- Gasoline for vehicles
- Entertainment expenses
- Use of card by anyone other than the cardholder
- Fines or traffic tickets
- Gift cards (except by the Gift Card Liaison; refer to the Gift Card Policy)
- Controlled substances such as alcoholic beverages or tobacco products
- Electronics and Information Technology equipment and subscriptions not in accordance with the Purchasing Manual

Cardholders shall be personally responsible for any expenditures on their card and shall provide, when requested, information about any specific purchase. This does not include disputed charges or fraudulent charges.

If the P-Card is accidentally used by the cardholder for a personal purchase, the cardholder shall immediately notify the Program Administrator in writing and provide payment via check or money order to “Buncombe County, NC” for the exact amount of the purchase. Habitual accidental use of the P-Card may result in the revocation of the card or other appropriate disciplinary action.

Online Accounts or Memberships

Many online vendors offer business or enterprise accounts. Employees shall defer to using any such account as directed by the Procurement Manager. Cardholders should avoid adding County P-Cards to online accounts that may also be used for personal purchases in addition to County purchases.

Required Backup or Documentation

When purchases are made, the cardholder shall retain the receipt. For cardholders who do not reallocate their own transactions, all receipts must be turned in immediately to their Reviewer for reconciling purposes. If the information below is not on the receipt provided by the merchant, the cardholder must write the information on, or attach it to, the receipt.

- Merchant name and address
- Date of transaction
- Card number charged (partially encrypted)
- Quantity and description of item(s) purchased to include the departmental purpose served by the purchase if the business purpose is not clear (description must be decipherable by anyone reading the receipt)
- Amount charged to card
- Account codes for reallocating charges
- Reference Food Purchasing Policy for additional documentation which may be required for food purchases authorized by Department Director

Allocation of Charges

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

All transactions are to be allocated within five business days of the transaction date. Cardholders that do not reallocate their own transactions should give receipts/invoices to the reviewer as soon as the charge is made. Repeated failure to allocate transactions in a timely manner may result in cancellation of P-Card.

Returns and Exchanges

The cardholder is responsible for contacting the merchant when goods, equipment or supplies purchased with the P-Card are not acceptable (incorrect, damaged, defective, etc.) and for arranging a return for credit or exchange. If items are returned for credit, the cardholder is responsible for obtaining a credit receipt from the merchant and retaining that receipt with the supporting documentation. If items need to be exchanged, the cardholder is responsible for returning the items to merchant and obtaining a replacement as soon as possible.

Disputed Transactions

Each cardholder or reviewer is responsible for resolving any disputed item directly with the merchant. If resolution is not possible, the employee or their supervisor should attempt to dispute the transaction via the County’s credit card vendor or contact the Program Administrator for assistance.

Retention of Receipts/Invoices

All P-Card receipts/invoices are to be scanned and retained in electronic format via the appropriate document management system. Retention schedules for NC county governments state that the minimum retention for general receipts/invoices is three years. However, certain transactions, such as those associated with a grant or project, may be subject to retention requirements greater than three years. Departments are responsible for implementing a process to retain receipts that are subject to such requirements.

Merchant Category Codes (MCC)

Each merchant that accepts credit cards has a standard code assigned to it that defines the category of goods or activity they are involved with. Buncombe County has restricted certain types of MCC’s to comply with established purchasing policies and procedures. If a cardholder feels their transaction is inappropriately denied due to the MCC, please notify the Program Administrator.

10.0 Audits

All P-Card activity is subject to routine monitoring and audits to determine compliance with terms and conditions of the P-Card program. The overall audit objective is to ensure proper management controls are maintained over the authorization and use of the P-Card, to provide feedback for process improvements, and to focus on potentially fraudulent, improper or abusive purchases.

11.0 Identifying and Reporting Fraudulent, Improper, or Abusive Activity

With the common goal to provide citizens of Buncombe County with an honest, effective and efficient County government, it is the cardholder’s duty to report all suspected instances of fraud and abuse to the Internal Auditor or appropriate management. Should the cardholder be uncomfortable with reporting to the Internal Auditor or management, the cardholder may report it confidentially through the County’s Whistleblower Hotline toll-free at 1-866-908-7236.

Fraudulent Purchases

Use of a P-Card to acquire goods or services that are unauthorized and intended for personal use or gain constitutes a fraud against the County.

Improper Purchases

P-Card transactions that are intended for County use but are not permitted by law, regulations, or County policy generally are considered improper. P-Card purchases must be delivered directly to a place where official County business is conducted.

Title: Procurement Card Policy	Policy #: n/a	Revision #: 1
--------------------------------	---------------	---------------

Abusive Activity

Purchases of authorized items at terms (e.g. price, quantity) that are excessive, are for a questionable government need, or both are considered abusive. Costs and quantities should be reasonable and comparable for similar goods and services.

12.0 Penalties for Misuse

A cardholder who makes unauthorized purchases or carelessly uses a P-Card may be liable for the total dollar amount of such purchases, plus any administrative fees charged in connection with the misuse. The Cardholder will also be subject to disciplinary action which may include termination and criminal charges.

13.0 Questions/Contact Information

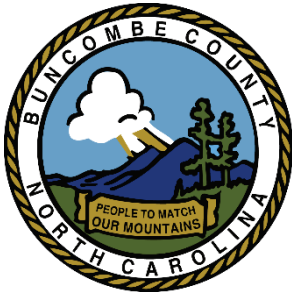
Questions regarding issues not addressed in the Policy and Procedures Manual should be addressed to the P-Card Program Administrator.

Program Administrator can be reached by calling the Finance Department at 828-250-4130.

APPENDIX G

GIFT CARD POLICY





Buncombe County, North Carolina

Gift Card Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Introduction/Purpose	2
3.0 Definitions	2
4.0 Applicability.....	2
5.0 Related Policies and/or Statutory References.....	2
6.0 Policy.....	2
7.0 Policy Non-Compliance	2

1.0 Policy Information

Category & Subcategory:	Gift Cards	Original Effective Date:	4/10/2018	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author

Title: Gift Card Policy	Policy #: n/a	Revision #: 1
-------------------------	---------------	---------------

2.0 Introduction/Purpose

The purpose of this document is to establish a policy for requesting and issuing gift cards and to ensure proper handling and accountability of these cards. Gift cards are recognized as a cash-equivalent and are susceptible to potential misuse and unnecessary risk exposure. The intent of this policy is to minimize or eliminate these risks while maintaining the integrity of program requirements.

3.0 Definitions

Gift Card: A gift card is defined as any prepaid stored-value money card issued by a retailer or a bank to be used as an alternative to cash for purchases.

4.0 Applicability

This policy applies to all Buncombe County cost centers, programs, and employees. Department Directors may enact additional requirements dependent upon budget or resources available.

5.0 Related Policies and/or Statutory References

Below are references to relevant policies, procedures, and/or statutory references:

- 5.1 **NCGS 159-32. Daily Deposits**
- 5.2 **NCGS 159.28. Budgetary Accounting for Appropriations**
- 5.3 **IRS TAM 200437030:** In summary, gift cards are treated same as cash and are taxable income when provided to employees because their value is apparent.
- 5.4 **Buncombe County Procurement Card Policy**
- 5.5 **Buncombe County Gift Card Procurement Procedure**

6.0 Policy

- 6.1 Gift cards shall not be purchased for or given to any employee.
- 6.2 No gift cards shall be provided as payment for goods or services. Gift cards provided to suppliers in this manner could be considered a kickback as no invoices can be tied to the gift card in the general ledger.
- 6.3 Gift cards shall not be used for personal purchases or personal gain.
- 6.4 Gift cards shall not be acquired with a procurement card. Please refer to the Buncombe County Procurement Card policy.
- 6.5 Some programs have known circumstances that the usage of gift cards results in the best delivery of services. These applications are authorized by the Board of County Commissioners and are limited to the following:

- Health and Human Services: Disbursements from client trusts, Family Preservation, foster parent appreciation, and food assistance contingency.
- Soil and Water Conservation: Rewards for educational programs participants and contest winners. Not funded from County dollars.
- Sustainability Office: Participation incentives for grant-funded programs.
- Buncombe County Service Foundation: Supplements to cover incidental needs for foster children and families.

Any usage of gift cards outside of the circumstances noted above is not permissible without prior authorization from the Buncombe County Board of Commissioners.

6.6 The methods of procuring any Gift Cards shall be constrained to the process outlined in the Gift Card Procurement Procedure.

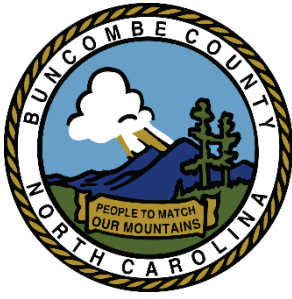
7.0 Policy Non-Compliance

7.1 Compliance with this policy shall be regularly monitored by all authorized expenditure approvers within the County and by the County Finance department. Violations of this policy may result in disciplinary action (including termination and criminal charges), possible Audit finding, and a write-up in the Management Letter for the violating cost center or department.

APPENDIX H

MEAL POLICY





Buncombe County, North Carolina

Meals and Meeting Expense Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Introduction.....	2
3.0 Purpose.....	2
4.0 Definitions.....	2
5.0 Applicability.....	2
6.0 Roles and Responsibilities.....	2
7.0 Policy	2

1.0 Policy Information

Category & Subcategory:	Expense/Meals and Meetings	Original Effective Date:	4/10/2018	This Revision Effective:	4/10/2018
------------------------------------	----------------------------	---------------------------------	-----------	---------------------------------	-----------

Persons Affected:	Eligible Buncombe County Workforce
--------------------------	------------------------------------

Approvals:	Approved By:	County Manager	Approved By:	Assistant County Manager
	Date Approved:		Date Approved:	

Revision History

Effective Date	Version	Section	Summary of Changes	Author

Title: Meals and Meeting Expense Policy	Policy #: n/a	Revision #: 1
---	---------------	---------------

2.0 Introduction

Buncombe County’s policy on food purchasing is designed to ensure public funds used to purchase food for meetings is done so with thoughtful attention to cost effectiveness and appropriate scenarios.

3.0 Purpose

To establish a policy which establishes guidelines for the appropriate purchase of food for County activities and events. This policy does not address food purchases related to business travel. Refer to the County Travel Policy for this guidance.

4.0 Definitions

4.1 Food

Food refers to meals, snacks, and beverages.

4.2 Department Director

Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

4.3 Designee

Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.

5.0 Applicability

This policy applies to all Buncombe County departments, including staff support of boards or commissions during or outside of regular business hours. Department Directors may enact additional requirements dependent upon budget or resources available.

Exceptions – The County recognizes that there may be emergency or extenuating circumstances which merit provision of food for meetings, though not previously planned (e.g., extended public hearing on business-critical topic). These exceptions should be approved by a Department Director. In these situations, County staff should document and store description of the event and justification for the exception with the receipt or invoice for the purchase.

6.0 Roles and Responsibilities

This policy has been approved by the County Manager. The Finance Department has delegated authority for the management, storage, and communication of this policy.

7.0 Policy

When meetings of an administrative nature are held that are directly related to the business of the County, the cost of meals or light refreshments may be paid from budgeted funds with approval from a Department Director or their designee. Food and refreshments may be purchased with budgeted funds for one or more of the following purposes or activities: (the following are examples and not an exhaustive list):

- a. Meetings of the Board, advisory committees, public officials, and community members in supporting and collaborating in program success.
- b. Trainings, workshops, webinars and seminars.
- c. Countywide employee events (i.e. Employee Appreciation or United Way Campaign). Such events must be open to all County employees.
- d. Retreats of departments or other units.
- e. Working lunches when that is the reasonable time available for all parties to attend the meeting.
- f. Meetings with community members regarding collaboration and partnership in the community.

Those planning for food expenses should consider the following principles:

- *Appropriateness*: Meals should be necessary and integral to the business meeting, not a matter of personal convenience. The provision of food for gatherings of employees on a daily basis is not considered an appropriate

Title: Meals and Meeting Expense Policy	Policy #: n/a	Revision #: 1
---	---------------	---------------

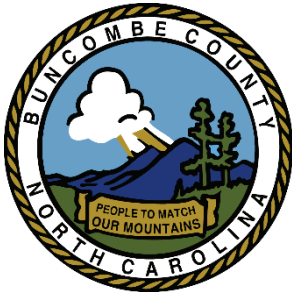
use of funds. Food may be provided at meetings of employees on an occasional basis. Staff lunches, where work can be conducted during other times of the workday, regular staff meetings, and personal celebrations (i.e., birthday, retirement, or baby shower celebrations) do not qualify as appropriate activities. Expenditures should be limited to food and non-alcoholic beverages.

- *Cost Effectiveness:* The expenditure of budgeted funds for food and refreshments should be cost-effective and reasonable. Generally, meal costs should be no more than local GSA per diem meal rates, and light refreshments should be no more than the cost of half of a lunch per diem per attendee. Breakdown of per meal rates can be found at the GSA site at: <https://www.gsa.gov/travel/plan-book/per-diem-rates/meals-and-incidentals-expenses-mie-breakdown>. Those planning these events should get as close an estimate as possible to the actual number of expected attendees. If the meeting is scheduled more than two weeks in advance, ask for an RSVP and this should guide the purchase of food.
- *Documentation* – Meetings must have an agenda and an accurate attendance list should be submitted at the close of the meeting. This documentation should be attached to the receipt or invoice for such purchase and stored in an otherwise conspicuous location for access upon request. Refer to the Food Purchasing Procedure for specific direction.
- *Special Accommodations* – Dietary needs will be met with a one week advanced notice and will be accommodated with the same consideration for cost effectiveness as outlined above.

APPENDIX I

TRAVEL POLICY





Buncombe County, North Carolina

Travel Policy

Contents

1.0 Policy Information.....	1
Revision History	1
2.0 Purpose/Introduction.....	2
3.0 Definitions.....	2
4.0 Applicability.....	2
5.0 Roles and Responsibilities.....	2
6.0 Policy	2
PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES	3
LODGING AND TRANSPORTATION	3
LOCAL MILEAGE FOR COUNTY BUSINESS	4
TRAVEL FOR BOARD OF COMMISSIONERS (BOC) AND BOARD APPOINTED POSITIONS	5

1.0 Policy Information

Category & Subcategory:	Travel	Original Effective Date:	9/16/2008	This Revision Effective:	4/10/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Assistant County Manager	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
9/16/2008	1.0		Adopted by Board of Commissioners	
11/20/2012	1.1		Amended by Board of Commissioners	
4/10/2018	2.0		Revisions by Policy Review Group	Policy Review Group

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

2.0 Purpose/Introduction

The purpose of this policy is to establish a uniform policy that is consistent with the business objectives of Buncombe County. It provides the guidelines for the authorization and reimbursement of travel expenses incurred by employees when travel is necessary to conduct business on behalf of the County.

It is the County's policy to reimburse employees for reasonable expenses incurred when traveling for official County business, including meetings, conferences, trainings, workshops, and seminars. Travel may be local, in state, out-of-state, foreign and/or overnight.

3.0 Definitions

3.1 Department Director

Director of a given department with authority to make budgetary decisions. Examples include Planning Director as well as elected officials who head departments, such as the Sheriff and Register of Deeds.

3.2 Designee

Staff member chosen by the Department Director to act on their behalf during their absence or at appointed time for certain duties or responsibilities.

3.3 M&IE

Meals and incidental expenses such as laundry and room service, tips for services and other fees that may be associated with travel.

3.4 Per Diem

Daily allowance for M&IE.

3.5 GSA

US General Service Administration. Web Site for Per Diem rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

3.6 Passengers

Can be staff members; staff from other governing agencies and municipalities; and clients of Buncombe County departments. All passengers using County or Rental Vehicles must be on official County business.

4.0 Applicability

These policy and procedures are applicable to all Buncombe County employees. Department Directors may enact additional requirements dependent upon budget or resources available. Emergencies may preclude the applicability of policy in certain instances.

5.0 Roles and Responsibilities

The County realizes that in the course of providing services and professional development to its employees that staff travel can be a necessity. The County's responsibility for cost effectiveness should be the guiding principle when considering decisions involving employee travel. Employee travel should be via the most economically viable alternatives and consistent with good business practices.

Employee travel and associated expenses will be authorized only in circumstances that are clearly consistent with the mission of the County. It will be the responsibility of each Department Director, or their designee, to ensure that all employee travel meets this objective and all reimbursements are made for reasonable business expenses in connection with the authorized travel as defined in this policy.

6.0 Policy

Travel Request

All requests for travel must be approved in advance by the applicable Department Director, or their designee. The County Manager/Assistant County Manager and the Department Director must approve foreign travel.

Please refer to the Buncombe County Travel Procedures regarding specifics for expense management and travel reconciliation. These procedures will outline the mandatory requirements for travel reconciliation.

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES

Overnight Travel

Ideally, per diem will be requested in advance of travel when possible. If this is not possible, travelers may request to be reimbursed for meals and incidental expenses (M&IE) for overnight travel based upon Federal per diem rates in accordance with GSA. The per diem rate is based upon the city/county where travel is located. Meal receipts are not required and should not be submitted with trip documentation. Incidental expenses include laundry, room service, tips for services and other fees.

Note: If neither the city nor county is listed, then the standard rate for that state applies. This rate is subject to change and will be posted on the GSA web site.

Buncombe County’s policy for Per Diem is as follows:

- First and last day of travel equals 75% of daily M&IE
- Full allowance for all other days

P-Cards should not be used to pay for meals for which an employee received per diem. See the P-Card policy for details.

Day trip travel reimbursement

The County will reimburse an employee for lunch per diem rate when traveling out of county on business in which a return to the county for lunch would be time and cost-prohibitive. The County will reimburse only the registration or meeting fee when lunch is included in the cost of the course/seminar/meeting.

When a day trip creates an extended workday, where the traveler:

- a. Departs before 6 a.m., breakfast can be reimbursed at one-third the per diem rate for the location to which the traveler is going.
- b. Returns home after 7 p.m., dinner can be reimbursed at one-third the per diem rate for the location from which the traveler is returning.

Generally, these meals are taxable as wages to the employee because travel must be away from home overnight to be excluded.

LODGING AND TRANSPORTATION

Transportation expenses shall be reimbursed based on the most economical mode of transportation that reasonably meets the official travel needs.

The use of a P-Card for Booking for Lodging and Air Travel will be required unless the Department does not have access to a P-Card at the time of booking. Use of personal credit cards is discouraged for this purpose as the County is unable to recoup sales tax and P-Card rebates and this use will be at the discretion of the Department Director. Reimbursement for lodging will be limited to the GSA rate for that location or the rate actually paid, if lower, unless such accommodations are not available. An exception would be if the traveler is attending a conference and [the conference hotel or other hotel sponsored by the conference charges a higher conference rate.](#)

Accommodations should only be made at a venue that is a legally established provider of lodging. Those employees booking accommodations should consult the local government rate at the lodging establishment and compare with other available rates when booking. Booking non-refundable rates is discouraged.

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

Air Travel

Booking of air travel should be done using available coach rates that best suit the work schedules and budget of the Department. Employee time away from work shall be a consideration in deciding the mode of travel. Employees who choose a mode of transportation other than flying due solely to personal considerations when coach airfare is the least expensive means of travel will be reimbursed based on the least expensive cost., either airfare or actual expenses. Alternate modes of transportation cannot take away from employee’s work schedule.

Ground transportation including travel to/from the airport and place of lodging, and travel to/from place of lodging to place of business should be by the most reasonable mode of travel available taking into consideration both employee safety and schedule constraints. This includes taxi and/or shuttle services and public transportation. The use of a rental vehicle for this purpose must have the prior approval of the Department Director or their designee.

Foreign Travel

Foreign travel must be approved in advance by the County Manager, Assistant County Manager, and the Department Director. The same requirements and recommendations from Air Travel section above applies to Foreign Travel as well.

County Vehicles

County vehicles may be used for travel outside of the county when approved by the Department Director or his designee. These decisions should be made considering the department’s need for county vehicle usage. Please consult the Vehicle Usage Policy for details.

Vehicle Rental

A rental vehicle may be requested by employees for official County business. Please refer to the Buncombe County Travel Procedures for guidance on submitting a rental vehicle request. Reservations should be made as far in advance as possible to ensure timeliness of pickups by the rental car vendor.

When using a rental vehicle for travel, fuel purchases are to be made only with a “gas” credit card. Buncombe County procurement cards cannot be used for the purchase of gasoline, unless an emergency arises.

Personal Vehicles

If an employee is traveling out of county on business, the use of county vehicles or rental vehicles would be encouraged over the use of personal vehicles and the Department Director or their designee should approve the use of personal vehicles for out of county travel. The numbers of employees traveling and how many vehicles would be used as well as ADA compliance are considerations in this decision.

If an employee chooses to use their personal vehicle instead of a rental vehicle, the reimbursement will be at the standard mileage rate allowed by the Internal Revenue Service and is calculated from the employee’s regularly assigned place of work or duty station to destination.

Family Members and Personal Travel Buncombe County does not pay for or reimburse a traveler for the transportation, lodging, meals or other expenses of a traveler’s family or traveling companion(s). It is the responsibility of the traveler to identify any expenses pertaining to family or companions.

LOCAL MILEAGE FOR COUNTY BUSINESS

Travel in a personal vehicle from the office to visit a client or establishment, store, another department, post office, etc. for a work-related activity is a travel expense that would be reimbursed at the current IRS mileage rate. Travel from home to work, from office to lunch, or any other personal travel may not be claimed as local travel expense.

Title: Travel Policy	Policy #: n/a	Revision #: 2
----------------------	---------------	---------------

Employees whose job duties do not normally incur mileage may claim mileage for use of personal vehicle on County business in the local area, provided the Department Director or their designee approves it in advance.

If you are traveling from home to a location before going to work, you may only claim additional mileage that is more than your normal daily commute. Example: you live in Woodfin (North Asheville) and drive to Office Depot on Tunnel Road, and then to work at a County office downtown. You do not claim mileage from your home in Woodfin, to Office Depot, to work. You only claim mileage equivalent to leaving from your office and going to Office Depot.

TRAVEL FOR BOARD OF COMMISSIONERS (BOC) AND BOARD APPOINTED POSITIONS

All travel for Board-appointed positions (to include the County Manager, the Clerk, and the Finance Director) will be approved by the Chair or Vice-Chair of the BOC. The Board of Commissioners will be advised if any of these positions travel out of state or out of the country.

Any business travel by members of the BOC outside of North Carolina Association of County Commissioners (NCACC) or National Association of Counties (NACo) events will require notification to the Chair and/or Vice-Chair of the BOC prior to approval or reimbursement of said travel.

APPENDIX J

SUSTAINABILITY PLAN UPDATE



Buncombe County Sustainability Plan

Annual Update - April 2018



BUNCOMBE COUNTY'S Sustainability Plan was adopted May 15, 2012. The Plan was developed to guide our growing community toward a more sustainable, improved quality of life. The Plan was designed to be implemented within five years of its adoption, and was updated in 2017. This is our sixth Annual Report.

The Plan outlines the process for improving Buncombe County's community, environment, and economy. In 2017, Buncombe County completed the Sustainability Plan Update which incorporated revised objectives, strategies, and indicators established for each goal to continue measuring progress. The Annual Report is not intended to be a comprehensive summary of all progress within the County, but instead focuses on important trends and data for which consistent information is available.

The following pages summarize the 2017 progress for each of the goal indicators, measured in fiscal, calendar, or school year depending on the type of data. The previous year's data is provided as a reference to determine whether progress has been made, and when reliable information is available, cumulative progress over time has been noted. Strategies in italics are new for this year's update.





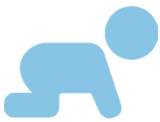
QUALITY EDUCATION

INDICATOR
STRATEGY

OBJECTIVES:

INCREASE HIGH SCHOOL GRADUATION RATE			Four-year high school graduation rate at Asheville City Schools (ACS) and Buncombe County Schools (BCS)
YEAR	ACS	BCS	
2016-17	88%	88.3%	Provide personalized graduation plans for all students aligned to their career and college planning.
2015-16	85.4%	85.7%	

INCREASE ACCESS TO HIGHER EDUCATION			Number of students enrolled in college level courses in grades 9-12
YEAR	ACS	BCS	
2016-17	275	2,924	Provide opportunities for students to enroll in college courses during high school.
2015-16	87	2,802	



EXPAND QUALITY EARLY CHILDHOOD PROGRAMS		Number of children enrolled in four- and five-star rated child care centers
2016	2017	
2,766	2,872	Expand accessible, affordable, high-quality preschool for 3 and 4 year olds through a public-private partnership.

INCREASE PARENT AND COMMUNITY INVOLVEMENT IN THE EDUCATIONAL SYSTEM			Volunteer hours contributed to Asheville City and Buncombe County school systems
YEAR	ACS	BCS	
2016-17	44,689	141,459	Provide a variety of opportunities for parents and families in areas such as academics, career and college planning, and parenting skills.
2015-16	33,500	121,140	

INCREASE THE PERCENTAGE OF CHILDREN READING AT GRADE LEVEL BY THE END OF 3RD GRADE			Percentage of children reading at grade level by the end of 3rd grade
YEAR	ACS	BCS	
2016-17	67.9%	59.3%	Provide research-based, grade level reading instruction supported through high quality professional development and classroom coaching using a variety of digital and print resources. <i>In addition, a district literacy team has formed to develop a new pacing guide for state standards with benchmark accountability measures.</i>
2015-16	67.2%	61.0%	



HEALTHY LIVING

DECREASE INFANT MORTALITY RATE		Infant mortality rate in Buncombe County (Deaths per 1,000 live births).
2015	2016	Promote preconception health and access to adequate prenatal care. <i>Expand health equity and ACE informed community development efforts and clinical practice. ACE represents both adverse childhood experiences, and adverse community environments.</i>
4.6	5.8	

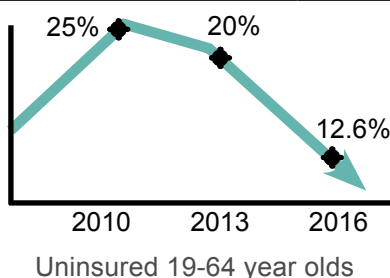
INCREASE THE USE OF RECREATION FACILITIES, PROGRAMS, AND SERVICES		Number of adults participating in Buncombe County adult recreation activities and leagues
FY2016	FY2017	Use social media to promote recreation facilities, programs, and services.
260	285	

IMPROVE THE SAFETY OF PEDESTRIANS AND CYCLISTS			Number of traffic related pedestrian and cyclist injuries in Buncombe County
CRASHES	BICYCLE	PEDESTRIAN	Educate residents through the Watch For Me safety campaign.
FY2017	26	106*	
FY2016	27	95	

*National data indicates an increase in pedestrian crashes due to distracted pedestrians and drivers on mobile devices.

INCREASE ACCESS TO MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES		Number of Medicaid clients receiving mental health and substance abuse services
FY2015	FY2016	Coordinate with the Local Management Entity (LME) to strengthen mental health and substance abuse services.
9,030	9,372	

IMPROVE THE ABILITY OF PEOPLE WITH DIABETES TO BETTER SELF-MANAGE THEIR ILLNESS		Diabetes mortality rate in Buncombe County
2015	2016	Support the availability of diabetes prevention and management programs. <i>Leverage existing community partnerships in preventing diabetes by expanding access to programs in high needs communities, including access to information, moving more and eating better.</i>
16.8	18.4	



INCREASE ACCESS TO AFFORDABLE HEALTH INSURANCE		Percentage of uninsured adults between the ages of 19-64
2013	2016	Promote Affordable Care Act information and enrollment assistance.
20%	12.6%	



AFFORDABLE, GREEN, AND LIVABLE HOUSING

OBJECTIVES:

INDICATOR
STRATEGY

SUPPORT QUALITY RENTAL DEVELOPMENTS THAT ARE REQUIRED TO REMAIN AFFORDABLE		Number of affordable rental units assisted with Buncombe County funding
FY2016	FY2017	Participate with the HOME Consortium Board to prioritize rental development.
1	70	
<i>184 total units assisted since FY2012</i>		

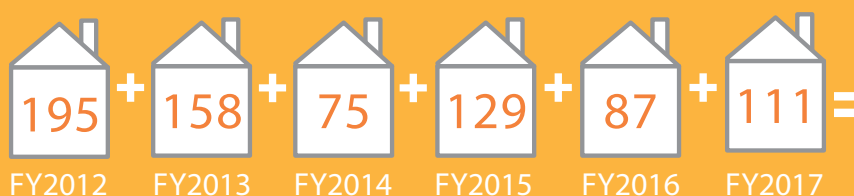
INCREASE FINANCIAL CAPABILITIES FOR PEOPLE TO INCREASE KNOWLEDGE, BUILD SAVINGS, AND IMPROVE CREDIT		Number of participants in financial education classes through OnTrack Financial
FY2016	FY2017	Provide money management, credit education, and counseling.
1,066	1,300	



EXPAND HOUSING REPAIR PROGRAMS		Amount of funding supporting emergency repair programs
FY2016	FY2017	Partner with organizations that complete emergency home repairs.
\$100,000	\$150,000	
<i>41 repairs resulting from 2017 funding</i>		

CONTINUE TO ENCOURAGE THE CONSTRUCTION OF GREEN BUILT NC CERTIFIED HOMES		Number of Green Built NC (Formerly Healthy Built) certified homes
FY2016	FY2017	Increase the amount of Buncombe County Affordable Housing Services Program application points awarded for Green Built NC certified units.
148	145	
<i>1,261 total homes certified since 2011</i>		

Provide housing assistance for affordable and workforce housing.



755 Number of units assisted through Buncombe County funding

Continue to fund the Buncombe County Affordable Housing Services Program.



CITIZEN INVOLVEMENT

INCREASE VOTER REGISTRATION IN BUNCOMBE COUNTY		Number of registered voters
FY2016	FY2017	Conduct outreach to community groups, libraries, and high schools with registration drives.
194,728	190,300	

INCREASE THE USE OF LIBRARY PROGRAMS AND SERVICES		Number of Buncombe County residents attending library programs
FY2016	FY2017	Increase social media advertising of programs in each of the branch library areas.
115,465	121,812	

INCREASE THE USE OF THE BUNCOMBE COUNTY WEBSITE		Total page views on Buncombe County website
2016	2017	Include the web address on all print and online media, and keep web information current.
1,721,470	1,710,686	

INCREASE VOLUNTEERISM IN BUNCOMBE COUNTY		Number of volunteers through Asheville-Buncombe United Way Initiatives
FY2016	FY2017	Advertise volunteer opportunities online and through school and employer Resource Teams.
2,544	2,032	
12,330 volunteer hours. (Changes to volunteer tracking at the U.W. resulted in a drop in volunteers reported.)		

INCREASE THE NUMBER OF CITIZENS WILLING TO SERVE ON BUNCOMBE COUNTY BOARDS		Number of applications received for Boards
2016	2017	Create a virtual online academy to inform citizens about the County, service opportunities on boards and commissions, and how to volunteer.
81	53	

INCREASE THE USE OF SOCIAL MEDIA		Number of views of Buncombe County social media
FY2016	FY2017	
4,875	6,432	Invest advertising funds in social media marketing with strategic posts encouraging citizen involvement.
231,185	273,731	
4,605	5,486	





EQUITY IN ACCESS

INDICATOR
STRATEGY

OBJECTIVES:

EXPAND ACCESS TO INFORMATION		Number of new videos produced and played on BCTV
FY2015	FY2016	Improve the quality of video and social media content, and publicize community events, resources and programs.
281	318	

EXPAND PROVISION OF PUBLIC TRANSPORTATION		Number of Mountain Mobility passenger trips
FY2016	FY2017	Promote Mountain Mobility services through presentations to communities and agencies and distribution of Trailbrazer brochures and flyers to existing and potential markets.
158,932	146,079*	

*Reduction in passenger trips is a result of the loss of volume from contract changes with N.E.M.T (Medicaid).



IMPROVE ACCESS TO HEALTH CARE		Number of patients served through Western North Carolina Community Health Services
2015	2016	Promote medical care home model for integrated health care.
14,740	15,448	

CONTINUE OPPORTUNITIES THROUGH WHICH CITIZENS RECEIVE EDUCATION IN FOOD CHOICES, NUTRITION, AND FOOD SAFETY		Number of participants in Expanded Food and Nutrition Education Program (EFNEP) and Family & Consumer Science (FCS) classes
2015	2016	Ensure the continuation of the EFNEP and FCS programs by coordinating with partners (HHS, WIC, and faith based organizations) to identify qualified participants.
2,500	6,329	

INCREASE THE NUMBER OF RECREATIONAL ACTIVITIES AVAILABLE IN THE COMMUNITY		Number of participants in Buncombe County Recreation Services activities, programs, or facilities
FY2016	FY2017	Plan new recreation programming in response to customer feedback and community trends.
834,811	882,119	

EXPAND THE PROVISION OF HEALTH AND HUMAN SERVICES IN COLLABORATION WITH COMMUNITY PARTNERS		Number of Buncombe County contracts with government entities, nonprofits, and the private sector to provide health and human services
FY2015	FY2016	Partner with a broad array of community organizations to deliver health and human services.
172	177	



SAFE RESILIENT COMMUNITY



ENSURE PUBLIC SAFETY PERSONNEL ARE TRAINED AND PREPARED FOR EMERGENCIES		Number of training hours for public safety personnel through the Buncombe County Public Safety Training Center
2016	2017	Offer training each year that is focused on current issues and officer needs such as defensive tactics, taser use, firearms, active shooter, and driver training.
3,926	4,861	

OFFER ALTERNATIVES TO INCARCERATION, INCLUDING SPECIALIZED COURTS AND DIVERSION PROGRAMS		Number of alternatives to incarceration supported through Buncombe County
FY2016	FY2017	Partner with the courts, law enforcement, and local agencies to implement programming based on nationally recognized best practices.
11	13	

PROMOTE CRIME PREVENTION THROUGH SITE ASSESSMENTS FOR RESIDENCES AND BUSINESSES		Number of assessments made to improve safety and security of property and businesses
FY2015	FY2016	Continue to meet with the community using productive analytics including RMS to identify problem areas and offer safety assessment services.
26	15	

ENSURE TIMELY EMERGENCY SERVICE RESPONSE		Average response time for Buncombe County Sheriff's Department emergency calls
FY2015	FY2016	Provide deputies with adequate training and equipment to efficiently answer calls and use Resource Management Systems (RMS) to predict and schedule staff for high volume call times.
8.42 minutes	9.38 min.*	

*Officers are spending more time at the scene on domestic and other priority calls, and less time for officer initiated calls (i.e. usually traffic stops that are logged as "0" response time).

ENGAGE THE COMMUNITY AS A PARTNER THROUGH COMMUNITY POLICING ACTIVITIES		Number of Community Oriented Problem Solving (COPS) teams community meetings
FY2015	FY2016	Use COPS teams to identify and problem solve in areas with increased crime.
11	14	
<i>47 total meetings since 2012</i>		

ENCOURAGE THE LOCATION OF CRITICAL FACILITIES OUTSIDE HIGH HAZARD AREAS		Critical facilities newly permitted to be located in the 100-year floodplain
2016	2017	Require a pre-application meeting for critical facilities locating in the 100-year floodplain to explain risks and requirements.
0	0	



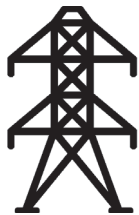
CONSERVATION & RESTORATION OF NATURAL RESOURCES

INDICATOR
STRATEGY

OBJECTIVES:

CONSERVE AND PROTECT WATER RESOURCES		Linear feet of streams restored by the Soil & Water Conservation District (SWCD) and partners
FY2016	FY2017	Utilize state programs (e.g. NC Agricultural Cost Share Program (NCACSP), Community Conservation Assistance Program, and Natural Resources Conservation Service programs) to restore stream banks and riparian areas.
0	3,465	
<i>8,478 total linear feet since FY2011</i>		

PROTECT ECOLOGICAL SYSTEMS AND WILDLIFE		Acres of plans by SWCD and the USDA Natural Resources Conservation Service (NRCS) with wildlife habitat improvement
FY2016	FY2017	Partner with the NRCS to write plans for private lands that contain provisions for wildlife habitat improvement.
365	127.01	



PROMOTE ENERGY CONSERVATION		Energy intensity measurement (kBTU/sf) for Buncombe County facilities
FY2016	FY2017	Execute commodity-saving initiatives through the existing Buncombe County portfolio to promote the conservation of energy.
59.48	53.89	

ENCOURAGE SUSTAINABLE LAND USE		Number of acres of conservation plans by SWCD and NRCS
FY2016	FY2017	Maximize the tools available through the NC Conservation Partnership to write and implement conservation plans on rural lands in the County.
1,567	434	
<i>6,857 total acres since FY2012</i>		

EDUCATE THE PUBLIC IN REDUCING THEIR ENVIRONMENTAL FOOTPRINT			Number and reach of environmental education programs by SWCD
	FY2016	FY2017	
PROGRAMS	146	205	Utilize existing state and local environmental education programs (e.g. NC Envirothon, Food Land & People, Conservation Contests, Environmental Education Field Days) and other activities/programs outlined in the District's Annual Plan of Work.
POPULATION REACHED	73,653	76,605	
<i>310,227 total reached since 2012</i>			



POLLUTION AND WASTE PREVENTION



IMPROVE AIR QUALITY		Current Design Value for Ozone in the County
2015	2016	Partner with local, regional, and state agencies to facilitate air quality improvements.
63 ppb	63 ppb	

IMPROVE WATER QUALITY		Number of NC Agricultural Cost Share Program projects
FY2016	FY2017	Work with citizens who have NC Agricultural Cost Share Program contracts to provide services to expedite installation of projects.
8	6*	
<i>48 total projects since FY2012.</i>		
*While there were fewer total contracts reported in FY2017, those contracts had a larger scope than in previous years.		

REDUCE THE USE OF HARMFUL CHEMICALS		Number trained in Integrated Pest Management (IPM) by Cooperative Extension
2015	2016	Pursue additional funding for Integrated Pest Management education.
8,175	8,421	
<i>42,715 total trained since 2012</i>		

REDUCE BUNCOMBE COUNTY GOVERNMENT'S CARBON FOOTPRINT		Metric tons of CO ₂ e (carbon dioxide equivalents)
FY2016	FY2017	Implement low cost/no cost facility conservation measures and capital improvement projects to reduce carbon emissions.
14,653	14,025	

MANAGE WASTE - REDUCE, REUSE, RECYCLE			Amount of recycled goods (household, commercial, household hazardous waste, special waste) in Tons
	FY2016	FY2017	
HOME HAZARD. WASTE	69	60	Educate the public about their options to recycle through website, brochures, quarterly newspaper inserts, tours of the landfill facility, school education, and media outlets.
WHITE GOODS	365	450	
TIRES	2,552	2,733	
USED OIL & FILTERS	26.93	23.64	
ANTIFREEZE	2.38	2.9	
LEAD BATTERIES	1.6	1.7	
ELECTRONICS	163	157.41	
USED COOKING OIL	1.11	1.18	
RECYCLING	5,881	7,006	
CARDBOARD	2,346	2,591	
<i>34,460 tons since FY2012</i>			



ACCESSIBLE AND EFFICIENT TRANSPORTATION NETWORK

OBJECTIVES:

INDICATOR
STRATEGY

REDUCE THE RATE OF INCREASE OF ANNUAL VEHICLE MILES TRAVELLED (VMT)		Percent change in VMT within Buncombe County
2015	2016	Promote awareness and use of Park-and-Ride lots.
-0.01%	2.92%	
The NCDOT suggests that low gas prices and an improved economy are factors in the increase.		



INCREASE COMMUTING CHOICES		Number of Facebook followers on Go Mountain Commuting website
FY2016	FY2017	Partner with the regional Transportation Management Demand Program to increase participation in commuting options like carpools, vanpools and transit.
228	622	

INCREASE FIXED ROUTE PUBLIC TRANSPORTATION RIDERSHIP		Annual passenger trips provided by Asheville Redefines Transit (ART)
FY2016	FY2017	Conduct collaborative outreach efforts with the City of Asheville's ART fixed route system.
2,156,236	2,135,775	

EXTEND GREENWAYS FOR PEDESTRIANS AND CYCLISTS		Miles of greenways added throughout Buncombe County and all municipalities
2016	2017	Work with the North Carolina Department of Transportation (NCDOT) to integrate multi-use paths into highway construction and road upgrade projects.
0	0.5 miles	
14 total miles of greenways. 101.5 miles of proposed future greenways		

ENCOURAGE LAND DEVELOPMENT CONNECTED TO EXISTING TRANSPORTATION CORRIDORS			Percent of County households within 1/4 mile of transportation options (Greenways, bus stops, Mountain Mobility Trailblazer route, and sidewalks)
	2016	2017	Promote the Community Oriented Development option under the County's Zoning Ordinance that allows density bonuses for affordable housing along existing transportation corridors.
COA	96%	96%	
BC	25%	26%	



THRIVING LOCAL FOOD SYSTEMS

PROMOTE FARMLAND PRESERVATION IN ORDER TO DECREASE LOSS OF AGRICULTURAL LAND		Acres added in land protection programs (Voluntary Agricultural District program (VAD), Enhanced Voluntary Agricultural District program (EVAD), conservation easements)
FY2016	FY2017	Increase public awareness of the need to conserve local farmlands and the availability of local and state programs (e.g. the Voluntary Agricultural District (VAD), Enhanced Voluntary Agricultural District (EVAD), and conservation easements).
295	469	
<i>3,877 total acres protected since FY2012</i>		



PROMOTE SUSTAINABLE AGRICULTURAL PRODUCTION AND COMMUNITY GARDENING		Number of citizens who obtained knowledge or developed new skills in farming, gardening, agritourism, farm marketing and related areas as a result of Cooperative Extension training and information
2015	2016	Maintain training programs in agricultural production and community gardening disciplines (e.g. farming, gardening, agritourism, farm marketing, and related areas).
112,000	195,338	

INCREASE DEMAND FOR LOCALLY PRODUCED FOODS		Number of local outlets (restaurants, retail, tailgate markets, community supported agriculture (CSA) programs, and other outlets)
2016	2017	Expand the Health & Human Services Pop-Up Markets to provide local and healthy food at four additional community sites.
283	277	

Data indicates the demand for local food and vendors has increased, while the number of outlets has decreased.



27

CSA'S



18

TAILGATE
MARKETS



31

ROADSIDE
STANDS



17

U-PICK
FARMS



22

RETAIL
GROCERIES



97

RESTAURANTS



65

OTHER
OUTLET

=

277

Number
of local
outlets



ROBUST LOCAL ECONOMY

OBJECTIVES:

INDICATOR
STRATEGY

INCREASE THE NUMBER OF NEW JOBS IN BUNCOMBE COUNTY		Number of new jobs announced through the Chamber of Commerce
FY2016	FY2017	Promote Asheville-Buncombe as a centralized hub for entrepreneurship to efficiently connect entrepreneurs, talent, and investors to one another, and to startup resources.
58	566	
<i>1,750 total new jobs announced since 2012</i>		

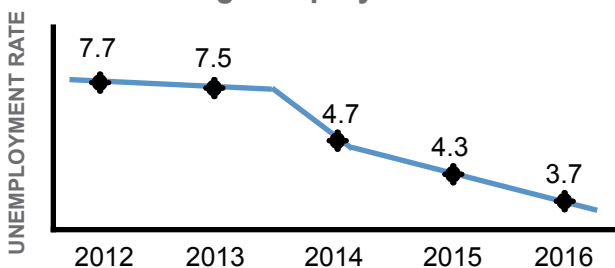
INCREASE THE NUMBER OF NEW JOBS WITH EARNINGS ABOVE \$50K		Number of new jobs with earnings above \$50k announced through the Chamber of Commerce
FY2016	FY2017	Promote Asheville-Buncombe's new target industries and explore targeted niche opportunities such as Micro-electromechanical systems (MEMS).
4	264	



RECRUIT NEW BUSINESS		Number of new businesses successfully recruited by the Chamber of Commerce
FY2016	FY2017	Target high growth and Inc. 5000 firms from major East Coast markets where there are existing business ties to Asheville for expansion/relocation into Asheville-Buncombe County.
1	0	
<i>8 total businesses recruited since 2012</i>		

SUPPORT THE EXPANSION OF EXISTING BUSINESSES		Number of expansions of existing businesses reported by the Chamber of Commerce
FY2016	FY2017	Work with partners to ensure real estate options, infrastructure, and other attraction components that meet the needs of current and prospective employers, and evaluate gaps with respect to the needs of target and expanding industries.
2	2	
<i>922 total jobs created through expansion since 2013</i>		

Maintain high employment.



Unemployment rate in Buncombe County

Host the Annual Homecoming Career Fair, the region's largest career fair connecting employers with job seekers.



RESPONSIVE WORKFORCE DEVELOPMENT

INCREASE THE NUMBER OF SPECIALIZED TRAINING COURSES OFFERED FOR BUSINESSES IN BUNCOMBE COUNTY		Number of specialized training courses offered for businesses by Asheville-Buncombe Technical Community College Economic and Workforce Development/Continuing Education Program
FY2016	FY2017	Increase the number of state funded Customized Training Program (CTP) projects as businesses locate or expand in Buncombe County through local economic development efforts.
155	161	
<i>589 total courses since FY2012</i>		

PROVIDE JOB APPLICANT ASSESSMENT AND JOB TRAINING THAT FITS ANTICIPATED AND CURRENT JOB SKILLS DEMAND		Number of NC Career Readiness Certifications in Buncombe County
2017		Achieve Work Ready Community status.
747		
<i>5,802 certifications since January 2012</i>		

INCREASE THE NUMBER OF COMPANIES PARTICIPATING IN TRAINING AND/OR SERVICES FOR JOB CREATION OR ADVANCEMENT		Number of companies participating in training and/or services through A-B Tech Economic and Workforce Development/Continuing Education Program
FY2016	FY2017	Connect Economic & Workforce Development (EWD) staff with local businesses and industry to analyze training needs and provide specialized training events.
70	74	
<i>345 total companies participating since FY2012</i>		



CONCLUSION

Buncombe County's Sustainability Plan is now closing its sixth official year. In describing this past year within the community, and looking ahead, two themes emerge: progress and commitment.

The changes that were made in the Plan Update last year helped to provide a more solid structure this year. Much of the indicator information for this past year was readily supplied by our sustainability partners. Our firm commitment in providing accurate and timely information through our annual reporting remains, and progress from last year to this year has been made in each of the 12 goal areas.

Within this year of implementation, the Board again formalized its commitment to sustainability by creating the Office of Sustainability. The Sustainability Officer serves as a resource and an advocate for environmental sustainability. In addition, the County identified six strategic priorities which were adopted by the Board to help shape partnerships and investments of resources. These include: affordable housing, clean and renewable energy, early childhood education, diverse community workforce, justice resource support, and opioid addiction. Community partners are funded through performance contracts based on outcomes aligned with Buncombe County strategic priorities and sustainability goals.

The main goals represented in the County's Sustainability Plan will continue to be implemented in large part within County departments and through our local partnering agencies. The commitment to continually improve our strategies to provide better outcomes is necessary to propel us forward to help ensure that our community, economy, and environment remain healthy, safe, and thriving.

SOURCES:

Appalachian Sustainable Agriculture Program	North Carolina State Center for Health Statistics
Asheville Area Chamber of Commerce	OnTrack Financial Education & Counseling
Asheville-Buncombe Technical Community College	Soil and Water Conservation District
Asheville City Schools	USDA - Natural Resources Conservation Service
Buncombe County Government	United States Probation Office
Buncombe County Health & Human Services	Western North Carolina Air Quality
Buncombe County Schools	Western North Carolina Green Building Council
Buncombe Partnership for Children	
City of Asheville	
French Broad River Metropolitan Planning Organization	
Land-of-Sky Regional Council	
Mountain Area Health Education Center	
North Carolina Community Health Improvement Process	
North Carolina Cooperative Extension	
North Carolina Department of Public Instruction	
North Carolina Department of Transportation	



APPENDIX K

STRATEGIC PARTNERSHIP GRANTS PERFORMANCE ANALYSIS REVIEW





**Buncombe County Strategic Partnership Grants
Performance Analysis Review
Fiscal Year 2018 Annual Report (July 2017-June 2018)**



Listing by Sustainability Goal

Community	Environment
Citizenship..... n/a	Conservation..... page 4-5
Education..... page 1	Transportation..... n/a
Equity in Access..... page 1	Waste Prevention..... page 5
Health..... page 2	Economy
Healthy Environments..... page 2-3	Local Economy..... page 5-8
Housing..... page 3-4	Local Food..... page 8
Preparedness..... n/a	Workforce..... page 8-9
Safety..... page 4	


Listing by Agency


A-B Regional Sports Commission..... page 5	Habitat for Humanity..... page 3, 4
ASAP..... page 8	Just Economics..... page 9
Asheville Area Arts Council..... page 5	Leicester Community Center page 3
Asheville Art Museum..... page 6	Mountain Housing Opportunities..... page 4
Asheville Community Theatre..... page 6	Mt. Zion Community Development..... page 2
Asheville Downtown Association..... page 6	One Youth at a Time..... page 1
Asheville GreenWorks..... page 5	OnTrack Financial Education & Counseling..... page 9
Asheville Museum of Science..... page 1	Pack Place Cultural Partnership..... page 7
Big Ivy Community Club..... pages 1, 2	Sandy Mush Community Center..... page 3
Carolina Small Business Development Fund..... page 7	Sunrise Community..... page 2
City of Asheville..... pages 3, 6	The Mediation Center..... page 4
Environmental Quality Institute..... page 4	WNC Communities..... page 5, 8
Folk Heritage Committee..... page 7	YMI Cultural Center..... page 8
Friends of the Nature Center..... page 7	YWCA..... page 1, 2
Green Opportunities..... page 8	

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

**Asheville Museum of Science
Museum Expansion**

Interactive general science center, incorporating earth & life sciences and STEM (science, technology, engineering & math)

Education

 \$13,800




Metric	Year to Date	Annual Target
Number of Museum Visitors	44,759	42,321
Number of Buncombe County Students Served	2,109	800


50% of museum visitors were Buncombe County residents

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

**One Youth at a Time
Youth Mentoring**

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

Education

 \$40,000




Metric	Year to Date	Annual Target
Mentoring/Tutoring participants per month	12	12
Mentoring/Tutoring hours per participant per month	6	6
Outreach/Education participants avg. per month	122	120


Outreach/Education at WNC Baptist Fellowship, Reynolds and Erwin High, Hall Fletcher Elementary

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

**Big Ivy Community Club
Community Connector**

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

Equity in Access

 \$20,000




Metric	Year to Date	Annual Target
Food pantry participants receiving Health & Human Services information	5,048	2,600
Community health & outreach events	10	5


Promotes health and human services through information sessions, newsletters, bulletin board, events & meetings

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

**YWCA
Community Connector**

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

Equity in Access

 \$25,000







Metric	Year to Date	Annual Target
Participants served	427	200
Referrals to Health & Human Services	495	300



Top needs included childcare, education, housing, employment & domestic violence support



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

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

Mt. Zion Community Development Project EMPOWER	Health 								
Works towards reducing pregnancy rates & STDs among African American 11-16 year olds; Program engagement held at Christine W. Avery Learning Center & Asheville City Schools IRL Program	\$10,000								
 <table style="margin: auto;"> <tr> <td style="text-align: center;">89</td> <td style="text-align: center;">80</td> <td style="text-align: center;">85</td> <td style="text-align: center;">68</td> </tr> <tr> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> </tr> </table>		89	80	85	68	■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target
89	80	85	68						
■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Number of students served</td> <td style="width: 50%; border: none;">Number of students reporting an increase in contraceptive knowledge</td> </tr> </table>		Number of students served	Number of students reporting an increase in contraceptive knowledge						
Number of students served	Number of students reporting an increase in contraceptive knowledge								
Tracked reported delays in sexual initiation and decreases in unprotected sex									
Nonprofit financial assurances on file: IRS Form 990, Profit & Loss statements									

Sunrise Community for Health & Wellness, Pretrial Diversion Program	Health 								
Work towards goal of a coordinated, effective criminal justice system diverting offenders as appropriate to supportive services and outcomes	\$45,000								
 <table style="margin: auto;"> <tr> <td style="text-align: center;">56</td> <td style="text-align: center;">30</td> <td style="text-align: center;">35</td> <td style="text-align: center;">26</td> </tr> <tr> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> </tr> </table>		56	30	35	26	■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target
56	30	35	26						
■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Number of clients enrolled</td> <td style="width: 50%; border: none;">Number of clients on track for successful completion of the diversion program</td> </tr> </table>		Number of clients enrolled	Number of clients on track for successful completion of the diversion program						
Number of clients enrolled	Number of clients on track for successful completion of the diversion program								
Onsite partner in the Buncombe County Justice Resource Center									
Nonprofit financial assurances on file: IRS form 990, Compiled financial statements									

YWCA Swim Equity Program	Health 								
Increases the quality and quantity of recreational activities for underserved communities while decreasing risk of drowning and rates of childhood obesity	\$20,400								
 <table style="margin: auto;"> <tr> <td style="text-align: center;">72</td> <td style="text-align: center;">80</td> <td style="text-align: center;">18</td> <td style="text-align: center;">68</td> </tr> <tr> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> </tr> </table>		72	80	18	68	■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target
72	80	18	68						
■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Number of students participating in swim lessons</td> <td style="width: 50%; border: none;">Number of students receiving swim lessons reaching adequate level of swimming competency</td> </tr> </table>		Number of students participating in swim lessons	Number of students receiving swim lessons reaching adequate level of swimming competency						
Number of students participating in swim lessons	Number of students receiving swim lessons reaching adequate level of swimming competency								
Serving beginning swimmers from middle school and early childhood programs									
Nonprofit financial assurances on file: IRS Form 990, Reviewed financial statements									

Big Ivy Community Club Community Center	Healthy Environments 								
Operates a community center in Barnardsville, including swimming pool, recreation, events, and holiday programs	\$30,000								
 <table style="margin: auto;"> <tr> <td style="text-align: center;">14</td> <td style="text-align: center;">6</td> <td style="text-align: center;">9</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> <td style="text-align: center;">■ Year to Date</td> <td style="text-align: center;">■ Annual Target</td> </tr> </table>		14	6	9	10	■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target
14	6	9	10						
■ Year to Date	■ Annual Target	■ Year to Date	■ Annual Target						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Community-wide special events</td> <td style="width: 50%; border: none;">Number of community club meetings</td> </tr> </table>		Community-wide special events	Number of community club meetings						
Community-wide special events	Number of community club meetings								
3100 attendees at special events such as movie night & community dinners; club meetings cancelled due to weather									
Nonprofit financial assurances on file: IRS Form 990, Reviewed financial statements									

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

Leicester Community Center Repair & Repave	Healthy Environments				
Improving and increasing access to safe recreational space in the Leicester Community					
	\$37,000				
<div style="display: flex; align-items: center;"> ✓ <div style="margin-left: 20px;"> <p style="font-size: 12px; margin: 0;">■ Year to Date ■ Annual Target</p> <table style="margin: 5px auto; border: none;"> <tr> <td style="text-align: center; width: 40px;">100%</td> <td style="text-align: center; width: 40px;">100%</td> </tr> <tr> <td style="width: 40px;"><div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div></td> </tr> </table> <p style="margin: 5px auto;">Project completion status</p> </div> </div>		100%	100%	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>
100%	100%				
<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>				
Funds to pave a bike path and repair/pave the driveway					
Nonprofit financial assurances on file: IRS Form 990, Profit and Loss statements					

Sandy Mush Community Center Community Center	Healthy Environments								
Restore and preserve community center building; provide access to reliable high-speed internet to community members									
	\$27,000								
<div style="display: flex; align-items: center;"> ● <div style="margin-left: 20px;"> <p style="font-size: 12px; margin: 0;">■ Year to Date ■ Annual Target</p> <table style="margin: 5px auto; border: none;"> <tr> <td style="text-align: center; width: 40px;">295</td> <td style="text-align: center; width: 40px;">220</td> <td style="text-align: center; width: 40px;">800</td> <td style="text-align: center; width: 40px;">1,000</td> </tr> <tr> <td style="width: 40px;"><div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div></td> </tr> </table> <p style="margin: 5px auto;">Number of community families participating in center programming Number of community members accessing internet</p> </div> </div>		295	220	800	1,000	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>
295	220	800	1,000						
<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>						
WiFi installation delayed start January 2018; renovations of classrooms complete									
Nonprofit financial assurances on file: 0									

City of Asheville Homeless Initiative	Housing				
Supports the Homeless Initiative, the community's strategic plan to address the issues of homelessness					
	\$32,000				
<div style="display: flex; align-items: center;"> ✓ <div style="margin-left: 20px;"> <p style="font-size: 12px; margin: 0;">■ Year to Date ■ Annual Target</p> <table style="margin: 5px auto; border: none;"> <tr> <td style="text-align: center; width: 40px;">7</td> <td style="text-align: center; width: 40px;">7</td> </tr> <tr> <td style="width: 40px;"><div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div></td> </tr> </table> <p style="margin: 5px auto;">Number of strategic priorities</p> </div> </div>		7	7	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>
7	7				
<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>				
Homeless Dashboard launched on public website with Asheville and Buncombe homelessness data and trends					
Nonprofit financial assurances on file: n/a - public agency					


Habitat for Humanity Home Repair	Housing								
Provides low-income homeowners assistance in prioritizing, financing, and completing home repairs									
	\$15,000								
<div style="display: flex; align-items: center;"> ● <div style="margin-left: 20px;"> <p style="font-size: 12px; margin: 0;">■ Year to Date ■ Annual Target</p> <table style="margin: 5px auto; border: none;"> <tr> <td style="text-align: center; width: 40px;">50</td> <td style="text-align: center; width: 40px;">48</td> <td style="text-align: center; width: 40px;">44</td> <td style="text-align: center; width: 40px;">48</td> </tr> <tr> <td style="width: 40px;"><div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div></td> <td style="width: 40px;"><div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div></td> </tr> </table> <p style="margin: 5px auto;">Number of home repair contracts signed Number of home repairs completed</p> </div> </div>		50	48	44	48	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>
50	48	44	48						
<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #4a86e8; height: 20px; margin: 0 auto;"></div>	<div style="background-color: #e67e22; height: 20px; margin: 0 auto;"></div>						
Offers free home assessments to home repair clients									
Nonprofit financial assurances on file: IRS form 990, Audited financial statements									

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

**Habitat for Humanity
Housing Services**

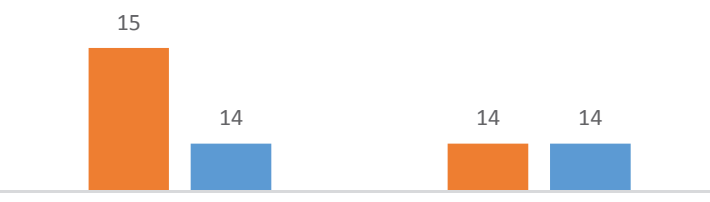
Provides homeownership assistance and financial education to low-income families

Housing



\$70,000

✔
■ Year to Date
■ Annual Target



Metric	Year to Date	Annual Target
Number of households enrolled in homeownership program	15	14
Number of new home closings	14	14


Family services include homeownership courses and sweat equity monitoring

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

**Mountain Housing Opportunities
Affordable Housing**

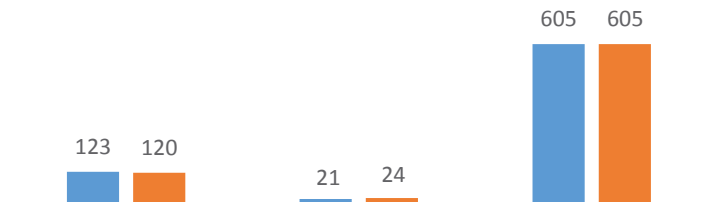
Supports affordable housing through provision of home repair, homeownership, & affordable rentals

Housing



\$80,000

●
■ Year to Date
■ Annual Target



Metric	Year to Date	Annual Target
Home repairs completed	123	120
New homeowner households	21	24
Renter households	605	605


Developments currently underway in Swannanoa, Shiloh, and Weaverville

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

**The Mediation Center
Family Visitation Program**

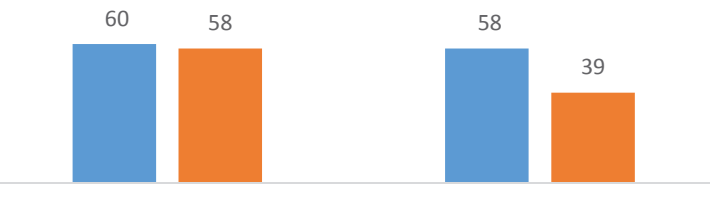
Provides supervised visitation and safe child exchanges

Safety



\$10,000

✔
■ Year to Date
■ Annual Target



Metric	Year to Date	Annual Target
Number of families served in supervised visits and safe exchanges	60	58
Number of parents demonstrating new parenting skill	58	39


Visitations have a monitor present who provides skills coaching to parents; implemented new evidence-based model during FY2017

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

**Environmental Quality Institute
Water Information Network**

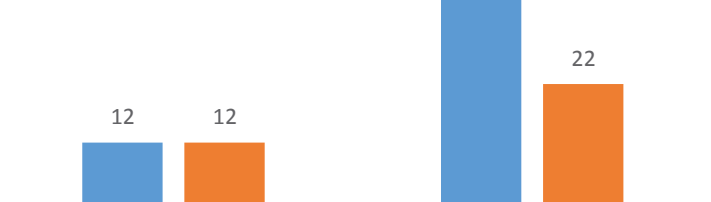
Conducts surface water monitoring, including stream water sampling, lab analysis, and reporting

Conservation



\$6,000

✔
■ Year to Date
■ Annual Target



Metric	Year to Date	Annual Target
Sites monitored	12	12
Volunteers engaged	37	22

Measures levels of ammonia, nitrogen, nitrates, orthophosphates, turbidity, pH levels, etc. 306.75 volunteer hours logged

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

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

WNC Communities	Conservation
Hemlock Preservation Project	
Establishes wilderness preservation areas for the endangered Carolina hemlocks and build up the population of Laricobius beetles	\$22,500
■ Year to Date ■ Annual Target	
<p>Total number of Laricobius beetles released</p>	<p>Total number of Hemlock groves targeted</p>
Conducts release, monitoring, outreach and education; beetles and/or larve recovered from more than 20 release & recovery sites	
Nonprofit financial assurances on file: IRS Form 990, Audited financial statements	


Asheville GreenWorks	Waste Prevention
Cleaning and Greening Asheville	
Coordinates community recycling opportunities, waste reduction education, and tree plantings	\$50,000
■ Year to Date ■ Annual Target	
<p>Volunteers engaged</p>	<p>Public recycling events</p>
<p>Number of river and roadside cleanup projects</p>	
Includes Tire Amnesty Days, Hard 2 Recycle events, roadside cleanings, and tree planting events	
Nonprofit financial assurances on file: IRS Form 990, Audited financial statements	


A-B Regional Sports Commission	Local Economy
Southern Conference Championship	
Recruits and supports local sporting events for tourism & economic development	\$30,000
■ Year to Date ■ Annual Target	
<p>Event attendance</p>	<p>Economic Impact</p>
Event held in March 2018; reports annually	
Nonprofit financial assurances on file: IRS Form 990, Profit & Loss statements, Balance sheet	


Asheville Area Arts Council	Local Economy
Arts Regranting	
Provides grants to local artists, neighborhoods, organizations, and cultural institutions	\$20,000
■ Year to Date ■ Annual Target	
<p>Number of Regional Artist Project grant recipients</p>	<p>Creative Placemaking grant recipients</p>
<p>Grassroots Arts grants recipients</p>	
Grant funding has been awarded; AAAC participated in Creative Sector Summit in April 2018	
Nonprofit financial assurances on file: IRS Form 990, Profit & Loss statements	

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

Asheville Art Museum Preservation, Renovation, Expansion	Local Economy
Provides grants to local artists, neighborhoods, organizations, and cultural institutions	 \$100,000
<div style="display: flex; align-items: center; justify-content: center;"> ✓ </div> <p style="text-align: center;">\$1,050,000 , 5%</p> <p style="text-align: center;">\$21,145,912 , 95%</p>	
Construction is on target with completion expected September/October 2018	
Nonprofit financial assurances on file: IRS Form 990, Audited financial statements	

Asheville Community Theatre Improving Access to the Arts	Local Economy
Undertake a capital project that includes updating lighting and sound as well as expanding theatre capacity by building a black box theatre	 \$150,000
<div style="display: flex; align-items: center; justify-content: center;"> ✓ </div> <p style="text-align: center;">\$150,000 , 3%</p> <p style="text-align: center;">\$4,300,000 , 97%</p>	
Reports annually	
Nonprofit financial assurances on file: IRS Form 990, Reviewed financial statements	


Asheville Downtown Association 2017/2018 Events	Local Economy
Provides free cultural programming events in downtown Asheville	 \$20,000
<div style="display: flex; align-items: center; justify-content: center;"> ✓ </div> <p style="text-align: center;"> ■ Year to Date ■ Annual Target </p>	
20,375 attendees enjoyed 27 events in the fourth quarter.	
Nonprofit financial assurances on file: IRS form 990, Compiled financial statements	


City of Asheville Historic Resources Commission	Local Economy
Coordinates historic preservation activities for the City and County, including historic districts, landmarks, and National Register designations	 \$4,500
<div style="display: flex; align-items: center; justify-content: center;"> ✓ </div> <p style="text-align: center;"> ■ Year to Date ■ Annual Target </p>	
Reports annually; an additional 145 Minor Work reviews	
Nonprofit financial assurances on file: n/a - public agency	

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

**Friends of the WNC Nature Center
Offset of Differential Admissions**

Uses funds to offset admission costs so Buncombe County residents pay equitable rates as City of Asheville visitors

Local Economy

 \$30,000




Category	Year to Date	Annual Target
Total number of visitors	142,523	121,000
Buncombe County visitors (non-Asheville)	8,611	7,000


26,755 Buncombe County & City of Asheville visitors (18.8% of all visitors). Issued 20,900 memberships.

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

**Folk Heritage Committee
Shindig on the Green**

Operates Shindig on the Green & Mountain Dance and Folk Festival

Local Economy

 \$4,275




Category	Year to Date	Annual Target
Shindig on the Green events	6	8
Mountain Dance and Folk Festival days	3	3


Total attendance at all events was 18,000+; Two Shindig on the Green events were rained out

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

**Pack Place Cultural Partnership
Maintenance and Operations**

Works towards enhancing the arts by maintaining and operating Pack Place art facility

Local Economy

 \$175,000




Category	Year to Date	Annual Target
Asheville Art Museum visitors	366,012	90,000
Diana Wortham Theatre visitors	62,114	56,800


55% of funding goes to Asheville Art Museum, 45% to Diana Wortham Theatre

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

**Carolina Small Business Development Fund
WBCW Capital Access**

Operates the Women's Business Center of WNC, provide capital for small businesses, and provide training and technical assistance

Local Economy

 \$50,000



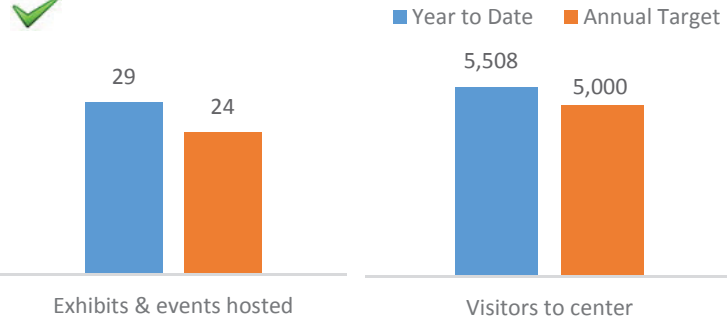




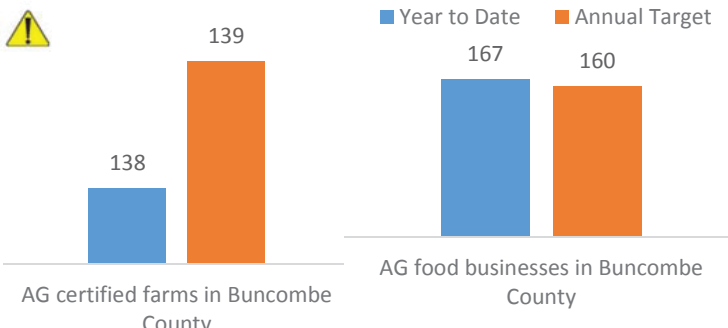
Category	Year to Date	Annual Target
Number served through training and technical assistance programs	838	150
Total borrowers accessing business capital	8	14



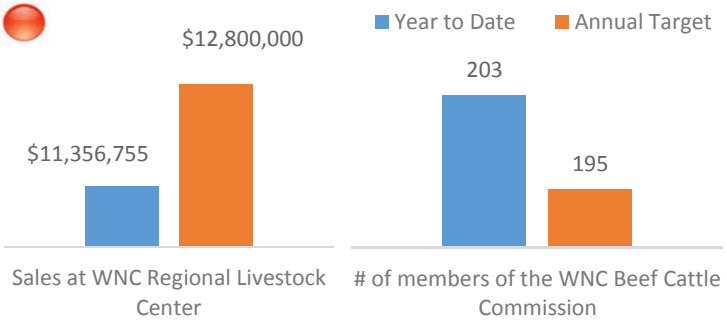
146 artists, veterans or women in affordable housing served; 218 total participants in the Latino Program

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

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)



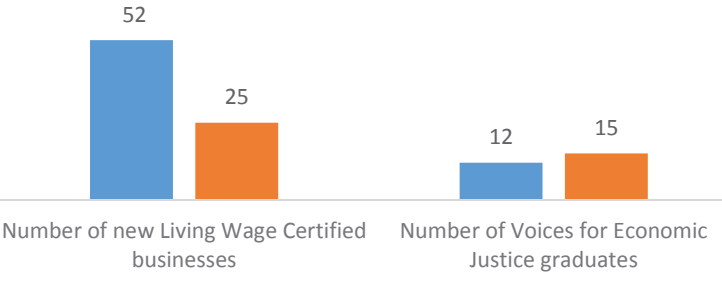
YMI Cultural Center Cultural Programs	Local Economy									
Provides educational, economic, entrepreneurial, and cultural programming with an emphasis on African American heritage	 \$20,000									
										
 <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th>Metric</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Exhibits & events hosted</td> <td>29</td> <td>24</td> </tr> <tr> <td>Visitors to center</td> <td>5,508</td> <td>5,000</td> </tr> </tbody> </table>		Metric	Year to Date	Annual Target	Exhibits & events hosted	29	24	Visitors to center	5,508	5,000
Metric	Year to Date	Annual Target								
Exhibits & events hosted	29	24								
Visitors to center	5,508	5,000								
7,000 estimated visitors to the annual Goombay Festival										
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Profit & Loss statements, Balance sheet										



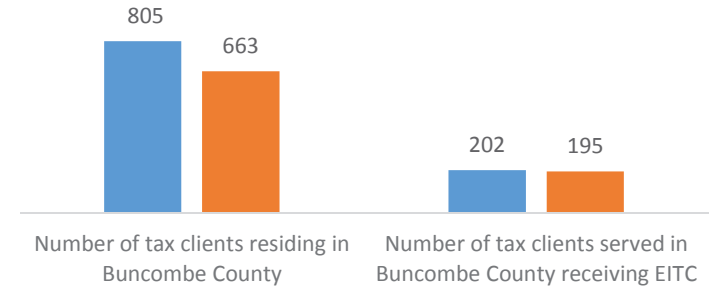
ASAP Building Demand for Locally Grown	Local Food									
Supports local food economy through promotional support and technical assistance for producers, farms, markets, & local food businesses	 \$25,000									
										
 <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th>Metric</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>AG certified farms in Buncombe County</td> <td>138</td> <td>139</td> </tr> <tr> <td>AG food businesses in Buncombe County</td> <td>167</td> <td>160</td> </tr> </tbody> </table>		Metric	Year to Date	Annual Target	AG certified farms in Buncombe County	138	139	AG food businesses in Buncombe County	167	160
Metric	Year to Date	Annual Target								
AG certified farms in Buncombe County	138	139								
AG food businesses in Buncombe County	167	160								
Appalachian Grown (AG) Certification: farm products are grown or raised in WNC and Southern Appalachian Mountains										
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Audited financial statements										

WNC Communities Agriculture Development	Local Food									
Provides agricultural programming, including scholarships, commissions, awards, and events with a focus on livestock, dairy & growers	 \$10,000									
										
 <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th>Metric</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Sales at WNC Regional Livestock Center</td> <td>\$11,356,755</td> <td>\$12,800,000</td> </tr> <tr> <td># of members of the WNC Beef Cattle Commission</td> <td>203</td> <td>195</td> </tr> </tbody> </table>		Metric	Year to Date	Annual Target	Sales at WNC Regional Livestock Center	\$11,356,755	\$12,800,000	# of members of the WNC Beef Cattle Commission	203	195
Metric	Year to Date	Annual Target								
Sales at WNC Regional Livestock Center	\$11,356,755	\$12,800,000								
# of members of the WNC Beef Cattle Commission	203	195								
Cattle Alliance, Agricultural Hall of Fame, Beef Cattle & Dairy Commissions, Brewer's Grain Alliance										
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Audited financial statements										




Green Opportunities GO Kitchen Ready	Workforce									
Provides job and life skills training to address barriers to employment to help people attain meaningful jobs in the restaurant industry	 \$50,000									
										
 <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th>Metric</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Number of new participants</td> <td>24</td> <td>37</td> </tr> <tr> <td>Average placement wage</td> <td>\$10.52</td> <td>\$10.00</td> </tr> </tbody> </table>		Metric	Year to Date	Annual Target	Number of new participants	24	37	Average placement wage	\$10.52	\$10.00
Metric	Year to Date	Annual Target								
Number of new participants	24	37								
Average placement wage	\$10.52	\$10.00								
Culinary skill development, preparing students for job placement with wrap-around support from GO										
<u>Nonprofit financial assurances on file:</u> IRS Form 990, Audited financial statements										

Buncombe County Strategic Partnership Grants Performance Analysis Review Fiscal Year 2018 Annual Report (July 2017-June 2018)

Just Economics Poverty Support	Workforce  \$10,000									
Supports the Living Wage Employer Certification program and the Voices for Economic Justice program										
 <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>■ Year to Date</p> <p>■ Annual Target</p> </div> </div>  <table border="1" style="width: 100%; margin-top: 5px;"> <thead> <tr> <th>Metric</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Number of new Living Wage Certified businesses</td> <td>52</td> <td>25</td> </tr> <tr> <td>Number of Voices for Economic Justice graduates</td> <td>12</td> <td>15</td> </tr> </tbody> </table>	Metric	Year to Date	Annual Target	Number of new Living Wage Certified businesses	52	25	Number of Voices for Economic Justice graduates	12	15	
Metric	Year to Date	Annual Target								
Number of new Living Wage Certified businesses	52	25								
Number of Voices for Economic Justice graduates	12	15								
Living wage is \$13/hour or \$11.50/hour with employer provided health insurance; 368 businesses will maintain Nonprofit financial assurances on file:										
IRS form 990, Compiled financial statements										

OnTrack Financial Education & Counseling, Free Tax Preparation	Workforce  \$12,000									
Assists low-income taxpayers in Buncombe County become more financially stable through low-cost tax preparation and financial incentive programs										
 <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>■ Year to Date</p> <p>■ Annual Target</p> </div> </div>  <table border="1" style="width: 100%; margin-top: 5px;"> <thead> <tr> <th>Metric</th> <th>Year to Date</th> <th>Annual Target</th> </tr> </thead> <tbody> <tr> <td>Number of tax clients residing in Buncombe County</td> <td>805</td> <td>663</td> </tr> <tr> <td>Number of tax clients served in Buncombe County receiving EITC</td> <td>202</td> <td>195</td> </tr> </tbody> </table>	Metric	Year to Date	Annual Target	Number of tax clients residing in Buncombe County	805	663	Number of tax clients served in Buncombe County receiving EITC	202	195	
Metric	Year to Date	Annual Target								
Number of tax clients residing in Buncombe County	805	663								
Number of tax clients served in Buncombe County receiving EITC	202	195								
Buncombe County residents served by VITA received \$230,681 in EITC this tax season										
Nonprofit financial assurances on file: IRS form 990, Audited financial statements										

Rationale for End of Year Assignment of Key Performance Indicators:

-  = Met or exceeded annual targets for all measures
-  = All measures are within 5% of annual target
-  = At least 1 measure is more than 5% off annual target

APPENDIX L

CAPITAL IMPROVEMENT PLANNING NOTES

The following pages are collected notes from the FY2019 Capital planning process. These notes are unedited and were derived from department leaders and the county's Capital Advisory Team. This information was presented to the Board of Commissioners and used in decisions leading to the adoption of the Capital Improvement Plan on June 19, 2018. Project descriptions, operating impacts, supplemental questions asked by the Capital Advisory Board, and a list of Recommended and Non-Recommended projects can be found within the next section of this document.



2019 Debt Financing

\$9,311,841

2019 Pay-as-you-go

\$1,026,110

Recommended Projects (General Fund)

Project	2019	2020	2021	2022	2023	Grand Total	Payment Method
Buncombe County Libraries							
East Asheville Branch Library - Renovate Replace	\$4,500,000	\$0	\$0	\$0	\$0	\$4,500,000	Debt Financing
Emergency Management							
Defibtech Lifeline Arm Automated Compression Device	\$152,200	\$0	\$0	\$0	\$0	\$152,200	Pay-as-you-go
Garren Creek Tower Retrofit		\$600,000	\$0	\$0	\$0	\$600,000	Pay-as-you-go
VHF Radio System		\$600,000	\$0	\$0	\$0	\$600,000	Pay-as-you-go
General Services							
200 College Exterior	\$975,000	\$48,750	\$51,187	\$53,746	\$0	\$1,128,683	Debt Financing
35 Woodfin Chiller Replacement	\$259,087	\$0	\$0	\$0	\$0	\$259,087	Debt Financing
50 Coxe Ave Elections Training Room	\$200,000	\$0	\$0	\$0	\$0	\$200,000	Debt Financing
Allport Upper High Roof	\$130,754	\$6,538	\$6,864	\$7,208	\$0	\$151,364	Debt Financing
Detention Center Exterior Repair and Cleaning	\$2,750,000	\$0	\$0	\$0	\$0	\$2,750,000	Debt Financing
Fleet Replacement - Recurring	\$675,000	\$1,075,000	\$1,075,000	\$1,075,000	\$1,075,000	\$4,975,000	Pay-as-you-go
New Courts Building Chiller Addition	\$297,000	\$0	\$0	\$0	\$0	\$297,000	Debt Financing
Old Jail Doors Hardware improvement			\$55,000	\$0	\$0	\$55,000	Pay-as-you-go
Old Jail Shower Flooring Replacement			\$207,309	\$0	\$0	\$207,309	Pay-as-you-go
Pack Library Exterior Wash		\$192,500	\$0	\$0	\$0	\$192,500	Pay-as-you-go
Building Automation System - Allport Building		\$39,600	\$0	\$0	\$0	\$39,600	Pay-as-you-go
Additional Security Cameras for the 164 College Street Parking Deck	\$144,510	\$0	\$0	\$0	\$0	\$144,510	Pay-as-you-go
Parks, Greenways & Recreation							
Exercise equipment stations at Owen and Hominy Creek Parks	\$30,000	\$0	\$0	\$0	\$0	\$30,000	Pay-as-you-go
I-26 Infrastructure Project - Multitmodal Design Elements			\$1,000,000	\$0	\$0	\$1,000,000	Pay-as-you-go
Lake Julian Marina Dock Replacement	\$200,000	\$0	\$0	\$0	\$0	\$200,000	Debt Financing
Park Utility Vehicles	\$24,400	\$0	\$0	\$0	\$0	\$24,400	Pay-as-you-go
Grand Total	\$10,337,951	\$2,562,388	\$2,395,360	\$1,135,954	\$1,075,000	\$17,506,653	

Projects Addressed Outside of CIP

Project	2019	2020	2021	2022	2023	Grand Total
Emergency Management	\$24,000	\$0	\$0	\$0	\$0	\$24,000
Tru Narc Handheld Testing Instrument	\$24,000	\$0	\$0	\$0	\$0	\$24,000
General Services	\$1,446,831	\$1,270,000	\$1,270,000	\$1,270,000	\$1,270,000	\$6,526,831
Courthouse Chiller Replacement	\$91,031	\$0	\$0	\$0	\$0	\$91,031
Facilities and Grounds Maintenance - Recurring	\$1,270,000	\$1,270,000	\$1,270,000	\$1,270,000	\$1,270,000	\$6,350,000
OAKLEY LIBRARY HVAC	\$85,800	\$0	\$0	\$0	\$0	\$85,800
Information Technology	\$1,440,000	\$1,440,000	\$1,440,000	\$1,440,000	\$1,440,000	\$7,200,000
IT Infrastructure Replacement - Recurring	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$2,350,000
IT Technology Refresh - Recurring	\$970,000	\$970,000	\$970,000	\$970,000	\$970,000	\$4,850,000
Parks, Greenways and Recreation	\$1,195,000	\$823,000	\$854,000	\$290,000	\$40,000	\$3,202,000
Black Mountain Riverwalk (Phase 3)	\$133,000	\$133,000	\$134,000	\$0	\$0	\$400,000
City of Asheville (RADTIP Connector) Greenway	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Enka Heritage Greenway - Design and Construction	\$480,000	\$400,000	\$400,000	\$0	\$0	\$1,280,000
Hominy Creek Greenway - Design	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Liberty Road Sidewalk Addition	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Playground Equipment Maintenance and Replacement - Recurring	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Reems Creek Greenway - Design	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Woodfin/NC 251 Greenway - Design & Construction	\$382,000	\$250,000	\$250,000	\$250,000	\$0	\$1,132,000
Sheriffs Department	\$82,895	\$0	\$0	\$0	\$0	\$82,895
Detention Center Security Updates	\$82,895	\$0	\$0	\$0	\$0	\$82,895

Solid Waste	\$776,679	\$0	\$0	\$0	\$0	\$776,679
Tractor Trailer truck	\$138,000	\$0	\$0	\$0	\$0	\$138,000
Tractor Trailer truck 2	\$138,000	\$0	\$0	\$0	\$0	\$138,000
TRAILERS FOR THE TRANSFER STATION 2	\$500,679	\$0	\$0	\$0	\$0	\$500,679
Grand Total	\$4,965,405	\$3,533,000	\$3,564,000	\$3,000,000	\$2,750,000	\$17,812,405

2019 Operating Lease

\$0

2019 Pay-as-you-go

\$2,246,333

Recommended Projects (Fund 66 - Solid Waste Enterprise)

Project	2019	2020	2021	2022	2023	Grand Total	Payment Method
Solid Waste							
Fuel Truck	\$25,000	\$0	\$0	\$0	\$0	\$25,000	Pay-as-you-go
Landfill Loader	\$337,766	\$0	\$0	\$0	\$0	\$337,766	Pay-as-you-go
Rolloff Truck	\$250,000	\$0	\$0	\$0	\$0	\$250,000	Pay-as-you-go
Solid Waste - MSW Cell 7				\$11,300,000	\$0	\$11,300,000	Pay-as-you-go
Solid Waste Phase 6 - C&D	\$1,187,770	\$0	\$0	\$0	\$0	\$1,187,770	Pay-as-you-go
Tanker Trailer	\$60,000	\$0	\$0	\$0	\$0	\$60,000	Pay-as-you-go
Water Truck	\$25,000	\$0	\$0	\$0	\$0	\$25,000	Pay-as-you-go
Excavator for the Transfer Station	\$294,968	\$0	\$0	\$0	\$0	\$294,968	Pay-as-you-go

Status
Recommended

Additional Status Notes

Project approval is not dependent on CIP process. Project is in design phase, demolition by end of calendar 2018, and construction to begin before end of FY2019. Construction expected to span 11-16 months.

Project Description

The East Asheville Branch Library is located on Tunnel Road and serves the eastern portions of the City of Asheville and adjacent areas of the county. The building was constructed in 1965 as one of the four fire station, recreation center, library complexes erected by the City of Asheville from 1953- 1970. The City retained ownership of the complex subsequent to the transfer of the public library to the County in 1981. The library continues to occupy the space rent free by agreement with the City. The library staff considers the East location to be the single best site of all of the eleven branch libraries. The building suffers from severe overcrowding in all areas, especially public seating and staff work space. East Branch reached functional capacity approximately 30 years ago and the current space is incapable of supporting further growth. In spite of being one-third the size of the newer branch libraries, East Asheville circulates over 140,000 items per year and receives 157,000 visits, ranking fourth among the library system’s eleven branches. The site is large enough to allow for the library space to be more than doubled with community meeting space still being shared with the City.

Stakeholder Impact

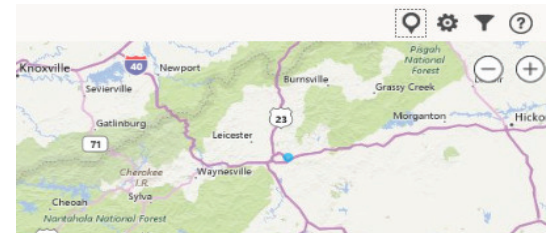
Direct community impact for visitors of Library branch.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
		✓	✓		

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Qty 12 -	Lifeline Arm Automated Compression Devices -	\$10,500 each -
Totals :		\$125,000
Qty 24 -	Spare Batteries (2 per device) -	\$675.00 ea -
Totals :		\$16,200
Qty 10 -	Charging Stations	\$1000 ea
Totals:		\$10,000

GRAND TOTAL: \$152,200

Buncombe Count EMS responds to over 200 cardiac arrest every year and that number is increasing. For the last five years, we have been working as an EMS system to improve survival rates of these patients. We have focused our efforts on improving the quality of chest compressions during the cardiac arrest. In addition, we have worked with the fire departments to develop an approach to rotate compressors to reduce fatigue and maintain the highest quality compressions possible. In 2014, we upgraded our cardiac monitors to include a CPR feedback device that allows us to see in real time the depth and rate of the chest compressions and make immediate corrections. Despite these changes, when we look at our data around chest compression we still have a difficult time maintaining the highest quality compressions. The monitor feedback shows us that the compressions are too fast, over 120 per min, and too shallow, under 2 inches in depth, on a consistent basis. We also are unable to provide high quality compressions in the back of a moving ambulance during transport.

Stakeholder Impact

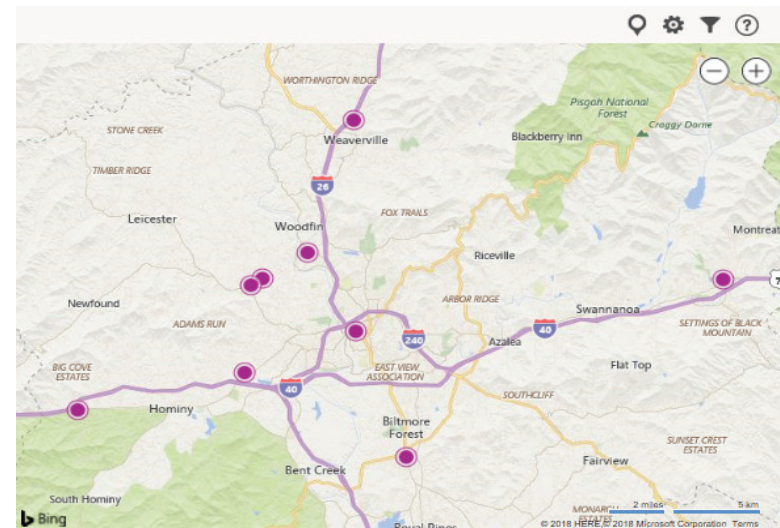
Because of all these issues, and after a conducting a six month field trial of an automated compression device to provide mechanical compressions, it was determined that these devices allow consistent uninterrupted compressions for extended periods of time and also allowed high quality compressions to continue during transport. The compression device also reduced the need for large number of fire department personnel to be on scene to provide compressors for an extended period of time. We believe that adding these devices will continue our goal of providing the highest possible quality care to the patient who suffers an out of hospital cardiac arrest.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					✓

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 22,830	\$ -	\$ -	\$ -	\$ -	\$ 22,830
Grant Funding	\$ 129,370	\$ -	\$ -	\$ -	\$ -	\$ 129,370
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 152,200	\$ -	\$ -	\$ -	\$ -	\$ 152,200

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 152,200	\$ -	\$ -	\$ -	\$ -	\$ 152,200
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 152,200	\$ -	\$ -	\$ -	\$ -	\$ 152,200

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

List price from the web. This is worse case scenario. If we went directly with Difibtech, it would be cheaper.

Follow up question: Ask project owner for firmer pricing from manufacturer.

What alternatives to this project have been considered (including doing nothing)?

Grant funding AFG grants, hopeful 85/15 grant, if we don't do this the care diminishes.

Follow up question: What is probability of securing grant funding?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

no maintenance issues in 6 month trial, for the device itself 7 to 10 year. advancement in care or technology before price would go up. Batteries might have a lifespan of 3-5 years, but remember that they are purchasing spares. We would expect to start replacing all batteries in 3 to 5 years.

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible grant funding,

Status

Recommended

Additional Status Notes

Project Description

Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. The equipment to retrofit would cost \$500,000. Vance has built in a \$100,000 contingency, which will most likely not need to be used. This impacts Fire and Police. Reached a new estimate of \$600,000 from Vance on 3/16/18.

Stakeholder Impact

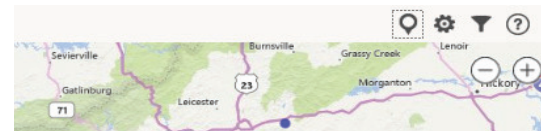
This project improves communication and coordination among first responders and public safety agencies. Currently, reception in the area is extremely low. This has the potential of impacting response time from both Fire and Police.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go



Financial Summary



Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. The equipment to retrofit would cost \$500,000. Vance has built in a \$100,000 contingency, which will most likely not need to be used. This impacts Fire and Police. Reached a new estimate of \$600,000 from Vance on 3/16/18.

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Buncombe County currently has a digital Public Safety Radio system. There is a legacy non-digital system that is still being utilized for paging Fire Districts. Often times, other agencies use this when in or around the area. Upcoming changes to FCC regulations will make the current system non-compliant and a new paging system is needed in order to ensure interoperability between digital and non-digital systems. A solution has not been settled upon but IT Department feel comfortable with a \$600,000 estimate.

Stakeholder Impact

Use of antiquated system may impact communication with County fire districts and lead to loss of property and public safety.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go



Financial Summary



Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Analysis by Info Tech

What alternatives to this project have been considered (including doing nothing)?

The County has deferred this transition until now. Public Safety agencies have been transitioning away from non-digital systems for several years, and the FCC ceased approval of licenses for new VHF/UHF systems in Feb 2016.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Further delay is not recommended by Info Tech.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Description: Remediate building exterior envelope to eliminate water intrusion to the interior. Project includes window replacements where needed - especially on north and east elevations.

Justification: To maintain the physical integrity of the facility

Stakeholder Impact

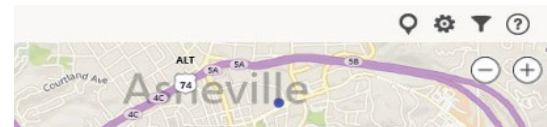
Remediation of water intrusion extends the life of the facility and avoids additional costs for continued water infiltration.

Needs Analysis

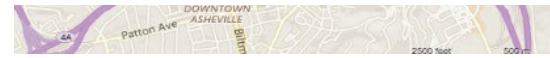
Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Financed



Financial Summary



Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ 200,000					\$ 200,000
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 975,000	\$ 48,750	\$ 51,187	\$ 53,746	\$ -	\$ 1,128,683
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 975,000	\$ 48,750	\$ 51,187	\$ 53,746	\$ -	\$ 1,128,683

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Similar projects used as basis for estimate.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing, if so, interior remedial repair will be ongoing (i.e. damaged sheet rock)

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project will eliminate water intrusion to the interior. Can be pushed to 2021.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Replace existing chiller.

Justification: Equipment is at the end of its usable life cycle

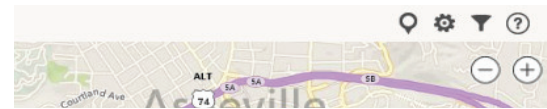
Stakeholder Impact

Needs Analysis

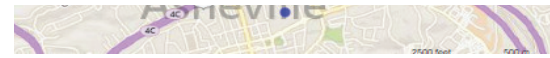
Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Financed



Financial Summary



Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 25,908	\$ -	\$ -	\$ -	\$ -	\$ 25,908
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 233,179	\$ -	\$ -	\$ -	\$ -	\$ 233,179
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 259,087	\$ -	\$ -	\$ -	\$ -	\$ 259,087

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received, attached to project description

What alternatives to this project have been considered (including doing nothing)?

Keep repairing the current Chiller. However, replacement parts become increasingly hard to find.

Follow up question: Does Gen Svcs have work order stats to support this request?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Chiller is at end of cycle and needs replaced. Chiller's current condition could potentially fail to the point of effecting building function after 2019.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

NO (10-year estimated useful life)

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Capital project (for \$1,000,000) currently underway for renovation of 50 Coxe Ave for Elections Services one central, climate controlled warehouse space for voting equipment. This additional request provides funding for a dedicated training room and office for warehouse manager.

Stakeholder Impact

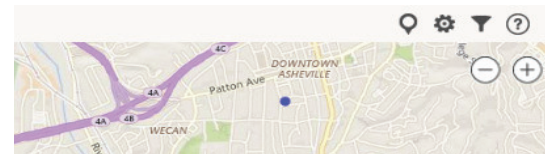
Consolidation to one location for Election Services equipment storage permits better staging and mobilization for hundreds of pieces of equipment. Additionally, dedicated training site is preferred due to co-location with equipment and sole control of the facility by Election Services

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Financed





Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Cost Estimate from designer.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing results in continued training hosted offsite. The intent is to house all Elections operations, storage and training in one location.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Renovation is essential to housing Board of Elections distribution center as well as training facilities for elections workers.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Potential savings from current cap project at 50 Coxe may be available.

Status

Recommended

Additional Status Notes

Project Description

Description: Replace the high roof section of the facility. Justification: Asset is at the end of it's life cycle

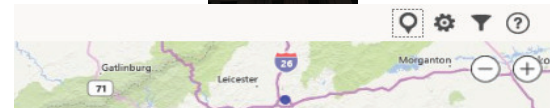
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 8,554	\$ 428	\$ 449	\$ 472	\$ -	\$ 9,903
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 122,200	\$ 6,110	\$ 6,415	\$ 6,736	\$ -	\$ 141,461
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 130,754	\$ 6,538	\$ 6,864	\$ 7,208	\$ -	\$ 151,364

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Estimate attached to project.

What alternatives to this project have been considered (including doing nothing)?

Mandatory requirements for stored documents, such as for Register of Deeds, Elections Services, Health Department, Tax Assessment. State Mandate.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Roof is deteriorating and poses hazard to stored documents.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Repair: Repairs to exterior envelope including rework of joints and sills

Cleaning: Pressure Wash/Clean Exterior of building.

Justification: Building was constructed in 1996 and is experiencing water intrusion, which leads to deterioration of the facility and potential air quality issues for occupants. Protection of building structure and aesthetic integrity.

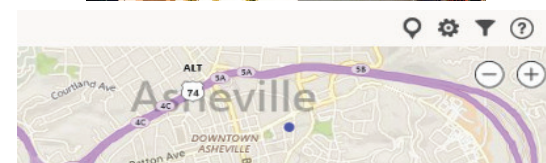
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Similar Projects (old courthouse), Historical bid and budget information from similar completed projects

What alternatives to this project have been considered (including doing nothing)?

Do nothing. Water Intrusion begins and cost savings from preventative maintenance would be lost due to damages, mold remediation.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Masonry and/or expansion joints of the exterior building are beginning to show deterioration of building structure the building will only continue to degrade. Could be pushed to 2020 but likelihood of water intrusion is high.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

The County invests substantially in its vehicle fleet. While the level of required funding for replacement of aging vehicles varies from year to year, County leadership desires level annual funding for future replacement needs. This is a best practice for local governments, as it results in less fluctuation between budget years.

Vehicles covered in this replacement plan include:

- * General government vehicles, such as used by permit inspectors, tax appraisers, and facilities/ground maintenance crews
- * Law enforcement vehicles, such as assigned to deputies and other sworn officers
- * Ambulances, which represent the largest cost of an individual vehicle

In general, vehicles are replaced when they reach 180,000 miles. Exceptions are for patrol vehicles, which are rotated at 120,000 miles to staff having less critical law enforcement roles, and for ambulances, which are generally replaced at approximately 120,000 miles.

By policy, retired vehicles are auctioned once they are surplus.

Stakeholder Impact

Safety of the public and staff members is the primary objective of a formal replacement strategy. Vehicles that perform poorly increase the County's risk and potential financial liability.

Additionally, the cost to maintain and operate an aged vehicle may become excessive if a replacement strategy is not in place. This is a reflection of poor management of public assets

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 575,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,875,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 575,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,875,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 675,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,975,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 675,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,975,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Although the new Courthouse is less than 5 years old, the existing chiller is undersized and not able to keep up with building demand. Routine maintenance has been ineffective to improve conditions in the courthouse. This project is complaint-driven.

Stakeholder Impact

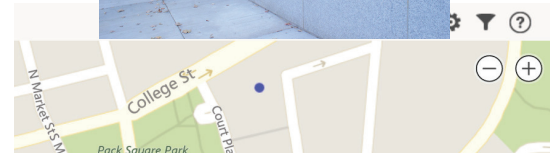
Hundreds of visitors and occupants visit the courthouse daily, and there is inadequate cooling throughout the facility. This replacement will improve the experience for all visitors and may also result in more efficient energy usage.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Financed





Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ 297,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote attached to project.

What alternatives to this project have been considered (including doing nothing)?

Existing chiller is undersized and unable to condition the space adequately during intense climate periods.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Current conditions jepordize court function

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No but a service agreement funding requirement after warranty period

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Door hardware improvement for Detention Center A, which was completed in 1996. Hardware is near end of life cycle, and old components are wearing out.

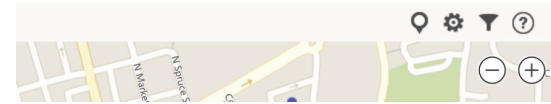
Stakeholder Impact

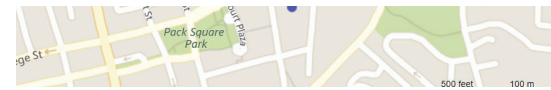
Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote from Craftmaster Hardware // Door handles have not been replaced since 1996 construction

What alternatives to this project have been considered (including doing nothing)?

No, because of critical need to maintain security at Detention Center.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Security concerns continue if not addressed in FY2019.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible funding available through recurring facilities maintenance budget.

Status

Recommended

Additional Status Notes

Project Description

Replace Shower Flooring in Detention Center A (Old Jail). Floors are reaching end of their useful lives. This project addresses maintenance issues in 12 shower areas having 4 showers per unit

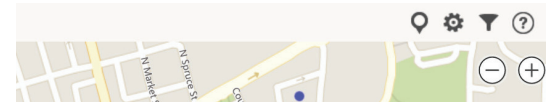
Stakeholder Impact

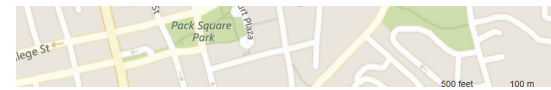
Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -					\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 207,309	\$ -	\$ -	\$ -	\$ -	\$ 207,309
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 207,309	\$ -	\$ -	\$ -	\$ -	\$ 207,309

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

Continue with temporary repairs

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Unsafe due to tiles breaking and unsanitary conditions .

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible funding available through maintenance and repair operating budget.

Status

Recommended

Additional Status Notes

Project Description

Exterior wash may include repair to expansion joints and other surface connections.

Justification: Improves the integrity of the building.

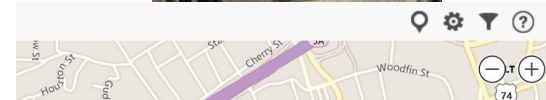
Stakeholder Impact

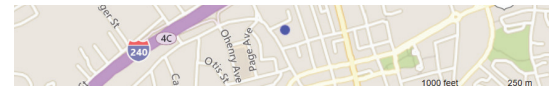
Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 192,500	\$ -	\$ -	\$ -	\$ -	\$ 192,500

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Historical bid and budget information from similar completed projects (35 Woodfin, Courthouse)

What alternatives to this project have been considered (including doing nothing)?

Doing nothing or defer maintenance further which may increase costs to the County.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Defer maintenance further which may increase costs to the County.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

To replace the existing Building Automation System (BAS) of the facility. This system networks thermostats throughout the Allport building. The current asset is an obsolete system and needs replacement to allow for connection to existing global facility BAS.

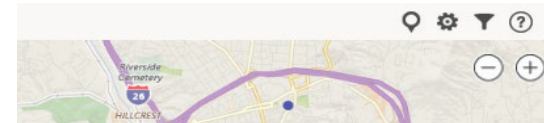
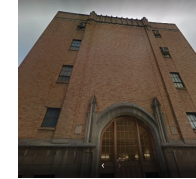
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 39,600	\$ -	\$ -	\$ -	\$ -	\$ 39,600

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received from vendor is attached. Existing building automation system (BAS) is out of date and does not interface with our Facilities BAS.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing, continue to use the existing BAS. Waste of Energy, poor service, manual (currently). This would allow Allport to join larger thermostatic network.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project may be delayed which will require to HVAC technicians to deal with inefficiencies with the old system. Also effects the building occupants with Permits and Environmental Health.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

There will be added IT implementation costs associated with this project that are currently being evaluated.

Project Description

Currently we only have two cameras in that deck-one at each entrance. This is something we may need to look at due to the number of incidents we have where cars are being damaged or broken into

Stakeholder Impact

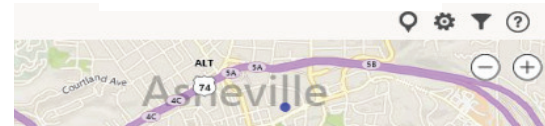
Additional cameras will provide greater security oversight in a parking deck that is shared by both county employees and the public. Potential deterrent to vandalism and intrusion

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 144,510	\$ -	\$ -	\$ -	\$ -	\$ 144,510
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 144,510	\$ -	\$ -	\$ -	\$ -	\$ 144,510

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

Increased incidents of vandalism and vehicle intrusion may potentially lead to county liability.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

None.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Capital Project Fund

Status
Recommended

Additional Status Notes

How does this expenditure fit into overall Master Plan for County park facilities?

Project Description

The installation of exercise equipment stations would create additional opportunities for active and healthy living available to low-income residents who cannot afford gym membership. The equipment would also encourage higher usage of the park and outdoor recreation.

We have installed two small outdoor gyms at Lake Julian and the Buncombe County Sports Park. Both stations have seen heavy usage since being installed.

The money requested is for 2 additional sets of equipment. We will be targeting Owen Park and Hominy Creek Park.

Our intent is to pursue equipment matching grants through manufacturers to reduce our cost and maximize the equipment installed.

Stakeholder Impact

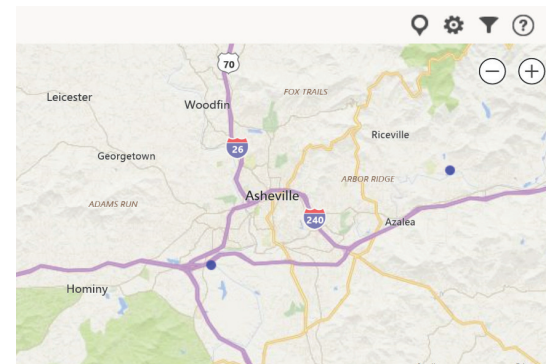
Outdoor fitness stations work to create increased quality of life for residents who may not otherwise have reliable access to opportunities for fitness and exercise. By proactively encouraging fitness, the long-term impacts for the County will be an increased impact on community health which will translate into lower public health expenditures.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Grant Funding	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Approximate cost adjusted for inflation for standard equipment similar to equipment located at Lake Julian and Sports Park.
Appropriation positions project manager to leverage investment with manufacturer discounts.

Follow up questions:

1. How many years are included in this request?
2. What is the planned phasing and designated locations for exercise equipment?

REQUEST MASTER PLAN

What alternatives to this project have been considered (including doing nothing)?

Plan to equip additional parks and begin assessment/replacement of aging equipment or pieces in poor condition through recurring annual investment in exercise equipment.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

None.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

Outside replacement window of 15 years.

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Local Match for DOT funding

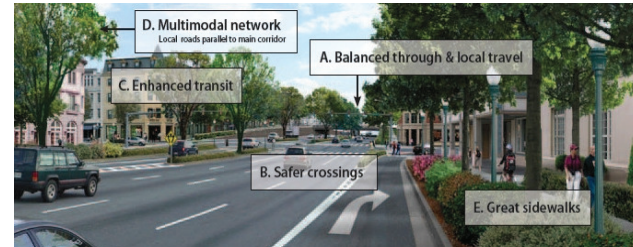
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Funding level city and county to leverage NCDOT project funds and include a greenway element. Project was initiated by Board of Commissioners and commitment is informal currently.

What alternatives to this project have been considered (including doing nothing)?

NCDOT may give lesser consideration to greenway plans without local matching funds.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Need for funding may be delayed until as late as FY2022. City of Asheville has \$1 million programmed in the City's capital planning document for each year, FY2021 and FY2022.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

1. Revolving fund for greenways
2. Debt financing

Status
Recommended

Additional Status Notes

Project Description

The existing marina dock facility at Lake Julian, which was originally constructed from donated materials and volunteer labor, has gone beyond its useful lifespan and represents a serious safety concern for boaters utilizing the facility.

Lake Julian sees over 750,000 visitors annually and is highly valued within the community as one of the only facilities within reasonable proximity that provides access to still water aquatic recreational facilities that can accommodate small to medium watercraft. In recent years, Lake Julian has seen a sharp upswing in aquatic recreation with a large number of individual users as well as the Asheville Adult Rowing Association, the Asheville Youth Rowing Association, and the Asheville Sailing Club (who each call Lake Julian their home). Lake Julian has also hosted several sailing regattas and regional attractions such as Dragon Boat Racing in recent years.

The current dock facility has seen several major failures within recent years including at least two incidents where the dock has become detached from its foundation and drifted into the lake with boats still attached. The current facility is not ADA accessible, limiting recreational offerings for citizens with varying disabilities.

The Asheville Sailing Club has seen a renewed energy during recent years and has begun the initial stages of starting a youth program. Correcting the deficiencies at the facility is an imperative to ensuring the safety of additional youth that would be utilizing the dock space.

Stakeholder Impact

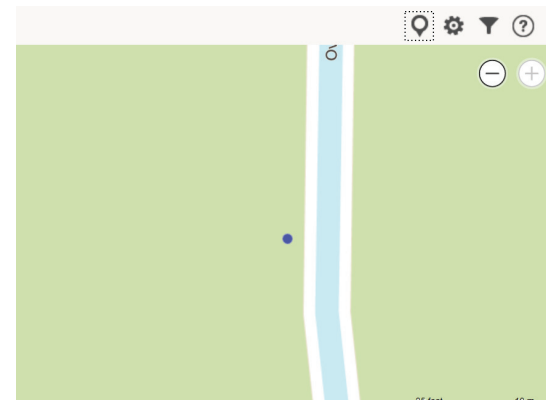
The project allows more efficient use of taxpayer dollars through leveraging an existing investment for maximized usability. The project also provides additional options for residents to engage in active recreation opportunities which can aid in preventative health.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Existing dock is wood construction and requires continual maintenance due to failures. The replacement would be built of composite materials (to extend life) and will increase its size to accommodate more boats and more related income. Currently one side is unusable. It would also be scalable and handicap accessible (which may or may not be required).

Estimate is based off of previous project at the ranger station (~ 6 years ago) and adjusted for inflation and scale.

Users seem to think they own the space. May be possible to lease marina to the sailing club.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing - Dock keeps floating away. General Services have extended the life as long as possible. Safety issues will escalate. Maybe run by risk.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Current condition requires immediate attention.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Revised cost to align with quotes for 2 utility vehicles.

Project Description

Lake Julian and the Buncombe County Sports Park are large-scale facilities which present logistical challenges for staff when tending to routine maintenance, customer requests for assistance, and emergencies. Both facilities are too large for employees to be able to effectively cover the park on foot and attempting to do so represents a dramatic waste in labor allocation. The facilities currently use two aged rechargeable electric golf carts which are beyond their reasonable life expectancy.

This request is to purchase two replacement utility vehicles to allow staff to attend to park duties in the most cost efficient and expedient manner. The current vehicles require significant maintenance expenditures and have wear issues that create safety concerns for staff and the public.

Stakeholder Impact

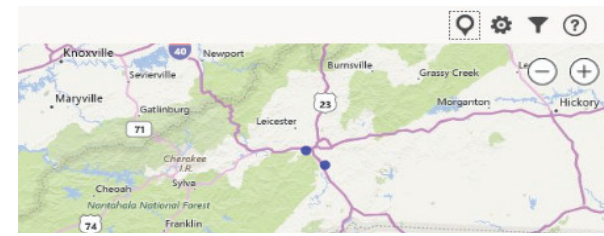
Public safety will be increased with the presence of staff vehicles that provide more reliable transportation within the parks. Additionally, tax payer resources will be conserved through more efficient staff allocations and reductions in maintenance spending for the existing vehicles.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quotes attached to project.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing prolongs safety hazards, as vehicles are not in good repair. The beds fly off.

Question - are machine hours available?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

This should be replaced as soon as possible. Both are electric and at end of their lives.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

Outside of window.

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

Tire costs will be a recurring maintenance issue. Consider upgrading to a more durable model.

What are the available funding sources (question for Project Owner and for Finance rep)?

Annual appropriation

Debt financing

Status

Project Name

Fuel Truck

StatusOfRequestValue

Recommended

Needs Analysis

Project Name Fuel Truck

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Title Park Utility Vehicles

Row Labels

Pay-As-You-Go



Additional Status Notes

Project Name Fuel Truck

Row Labels

Project Description

Project Name Fuel Truck

Project Description Project Number

The current fuel truck is a 1981 model. The current fuel truck needs to be replaced to ensure all landfill equipment is able to run daily.

Stakeholder Impact

Project Name Fuel Truck

Stakeholder Impact

Purchasing a more reliable fuel truck will improve efficiency and ensure the landfill stays running.

Project Name Fuel Truck

Location

Landfill - Panther Branch

Address Count

85 Panther Branch |

Financial Summary

Funding

Amount Type Title	Funding Amount Fuel Truck					
Funding Amount	Column Labels					
	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ 25,000					\$ 25,000
Grand Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Estimated Expenditures

Amount Type Title	Expenditure Cost Amount Fuel Truck					
Item Amount	Column Labels					
	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Estimated Operating Cost Impact

Amount Type Title	Operating Cost Amount Fuel Truck					
Operating Amount	Column Labels					
	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Project Name Fuel Truck

Capital Cost Basis

Project managers believe they can identify a satisfactory used truck at auction for less than \$25,000

What alternatives to this project have been considered (including doing nothing)?

Project Name Fuel Truck

Alternatives

Doing nothing - continue to operate aging vehicle with accumulating maintenance issues and incompatibility with fueling stations.

Project manager is not seeking funds for new vehicle.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project Name Fuel Truck

Funding Year Requirements

Truck currently in use is beyond its useful life.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

Project Name Fuel Truck

Equipment Replacement within 5 Years

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

Project Name Fuel Truck

Other Equipment in 5 years

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Project Name Fuel Truck

Available Funding Streams

Appropriation of SW enterprise funds

Projects Under Review

Project	2019	2020	2021	2022	2023	Grand Total
Information Technology			\$308,000	\$596,000	\$0	\$904,000
IT Projects - Audio/Video Justice Resource			\$308,000	\$596,000	\$0	\$904,000
Solid Waste	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Auto Attendant/Scales	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Grand Total	\$25,000	\$0	\$308,000	\$596,000	\$0	\$929,000

Projects Not Recommended

Project	2019	2020	2021	2022	2023	Grand Total
General Services	\$1,600,000	\$18,250,000	\$250,000	\$0	\$0	\$20,100,000
49 Mount Carmel Parking Lot Expansion	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Buncombe County Detention Facility Expansion	\$1,500,000	\$18,250,000	\$250,000	\$0	\$0	\$20,000,000
Information Technology			\$177,593	\$2,452,193	\$87,093	\$2,716,879
IT Projects - Phone System Replacement				\$2,265,000	\$0	\$2,265,000
IT Projects - Security Access Control			\$177,593	\$187,193	\$87,093	\$451,879
Parks, Greenways & Recreation	\$280,000	\$0	\$0	\$0	\$0	\$280,000
Lake Julian Lawnmower Replacement	\$30,000	\$0	\$0	\$0	\$0	\$30,000
New Park in Candler on Orchard. St. Property (Phase II)	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Pack Library Storage Addition and Office Reconfiguration (for Recreation Services staff)	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Pavilion, Storage, and Restroom Facility at Buncombe County Sports Park	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Sheriffs Department	\$1,013,250	\$0	\$0	\$0	\$0	\$1,013,250
Leicester Patrol Office Renovation	\$1,013,250	\$0	\$0	\$0	\$0	\$1,013,250
Grand Total	\$2,893,250	\$18,250,000	\$427,593	\$2,452,193	\$87,093	\$24,110,129

2019 Debt Financing

\$9,311,841

2019 Pay-as-you-go

\$1,026,110

Recommended Projects (General Fund)

Project	2019	2020	2021	2022	2023	Grand Total	Payment Method
Buncombe County Libraries							
East Asheville Branch Library - Renovate Replace	\$4,500,000	\$0	\$0	\$0	\$0	\$4,500,000	Debt Financing
Emergency Management							
Defibtech Lifeline Arm Automated Compression Device	\$152,200	\$0	\$0	\$0	\$0	\$152,200	Pay-as-you-go
Garren Creek Tower Retrofit		\$600,000	\$0	\$0	\$0	\$600,000	Pay-as-you-go
VHF Radio System		\$600,000	\$0	\$0	\$0	\$600,000	Pay-as-you-go
General Services							
200 College Exterior	\$975,000	\$48,750	\$51,187	\$53,746	\$0	\$1,128,683	Debt Financing
35 Woodfin Chiller Replacement	\$259,087	\$0	\$0	\$0	\$0	\$259,087	Debt Financing
50 Coxe Ave Elections Training Room	\$200,000	\$0	\$0	\$0	\$0	\$200,000	Debt Financing
Allport Upper High Roof	\$130,754	\$6,538	\$6,864	\$7,208	\$0	\$151,364	Debt Financing
Detention Center Exterior Repair and Cleaning	\$2,750,000	\$0	\$0	\$0	\$0	\$2,750,000	Debt Financing
Fleet Replacement - Recurring	\$675,000	\$1,075,000	\$1,075,000	\$1,075,000	\$1,075,000	\$4,975,000	Pay-as-you-go
New Courts Building Chiller Addition	\$297,000	\$0	\$0	\$0	\$0	\$297,000	Debt Financing
Old Jail Doors Hardware improvement			\$55,000	\$0	\$0	\$55,000	Pay-as-you-go
Old Jail Shower Flooring Replacement			\$207,309	\$0	\$0	\$207,309	Pay-as-you-go
Pack Library Exterior Wash		\$192,500	\$0	\$0	\$0	\$192,500	Pay-as-you-go
Building Automation System - Allport Building		\$39,600	\$0	\$0	\$0	\$39,600	Pay-as-you-go
Additional Security Cameras for the 164 College Street Parking Deck	\$144,510	\$0	\$0	\$0	\$0	\$144,510	Pay-as-you-go
Parks, Greenways & Recreation							
Exercise equipment stations at Owen and Hominy Creek Parks	\$30,000	\$0	\$0	\$0	\$0	\$30,000	Pay-as-you-go
I-26 Infrastructure Project - Multitmodal Design Elements			\$1,000,000	\$0	\$0	\$1,000,000	Pay-as-you-go
Lake Julian Marina Dock Replacement	\$200,000	\$0	\$0	\$0	\$0	\$200,000	Debt Financing
Park Utility Vehicles	\$24,400	\$0	\$0	\$0	\$0	\$24,400	Pay-as-you-go
Grand Total	\$10,337,951	\$2,562,388	\$2,395,360	\$1,135,954	\$1,075,000	\$17,506,653	

2019 Operating Lease**\$0****2019 Pay-as-you-go****\$2,246,333****Recommended Projects (Fund 66 - Solid Waste Enterprise)**

Project	2019	2020	2021	2022	2023	Grand Total	Payment Method
Solid Waste							
Fuel Truck	\$25,000	\$0	\$0	\$0	\$0	\$25,000	Pay-as-you-go
Landfill Loader	\$337,766	\$0	\$0	\$0	\$0	\$337,766	Pay-as-you-go
Rolloff Truck	\$250,000	\$0	\$0	\$0	\$0	\$250,000	Pay-as-you-go
Solid Waste - MSW Cell 7				\$11,300,000	\$0	\$11,300,000	Pay-as-you-go
Solid Waste Phase 6 - C&D	\$1,187,770	\$0	\$0	\$0	\$0	\$1,187,770	Pay-as-you-go
Tanker Trailer	\$60,000	\$0	\$0	\$0	\$0	\$60,000	Pay-as-you-go
Water Truck	\$25,000	\$0	\$0	\$0	\$0	\$25,000	Pay-as-you-go
Excavator for the Transfer Station	\$294,968	\$0	\$0	\$0	\$0	\$294,968	Pay-as-you-go

Status
Recommended

Additional Status Notes

Project approval is not dependent on CIP process. Project is in design phase, demolition by end of calendar 2018, and construction to begin before end of FY2019. Construction expected to span 11-16 months.

Project Description

The East Asheville Branch Library is located on Tunnel Road and serves the eastern portions of the City of Asheville and adjacent areas of the county. The building was constructed in 1965 as one of the four fire station, recreation center, library complexes erected by the City of Asheville from 1953- 1970. The City retained ownership of the complex subsequent to the transfer of the public library to the County in 1981. The library continues to occupy the space rent free by agreement with the City. The library staff considers the East location to be the single best site of all of the eleven branch libraries. The building suffers from severe overcrowding in all areas, especially public seating and staff work space. East Branch reached functional capacity approximately 30 years ago and the current space is incapable of supporting further growth. In spite of being one-third the size of the newer branch libraries, East Asheville circulates over 140,000 items per year and receives 157,000 visits, ranking fourth among the library system’s eleven branches. The site is large enough to allow for the library space to be more than doubled with community meeting space still being shared with the City.

Stakeholder Impact

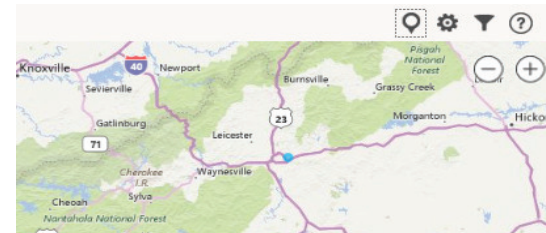
Direct community impact for visitors of Library branch.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
		✓	✓		

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Qty 12 -	Lifeline Arm Automated Compression Devices -	\$10,500 each -
Totals :		\$125,000
Qty 24 -	Spare Batteries (2 per device) -	\$675.00 ea -
Totals :		\$16,200
Qty 10 -	Charging Stations	\$1000 ea
Totals:		\$10,000

GRAND TOTAL: \$152,200

Buncombe Count EMS responds to over 200 cardiac arrest every year and that number is increasing. For the last five years, we have been working as an EMS system to improve survival rates of these patients. We have focused our efforts on improving the quality of chest compressions during the cardiac arrest. In addition, we have worked with the fire departments to develop an approach to rotate compressors to reduce fatigue and maintain the highest quality compressions possible. In 2014, we upgraded our cardiac monitors to include a CPR feedback device that allows us to see in real time the depth and rate of the chest compressions and make immediate corrections. Despite these changes, when we look at our data around chest compression we still have a difficult time maintaining the highest quality compressions. The monitor feedback shows us that the compressions are too fast, over 120 per min, and too shallow, under 2 inches in depth, on a consistent basis. We also are unable to provide high quality compressions in the back of a moving ambulance during transport.

Stakeholder Impact

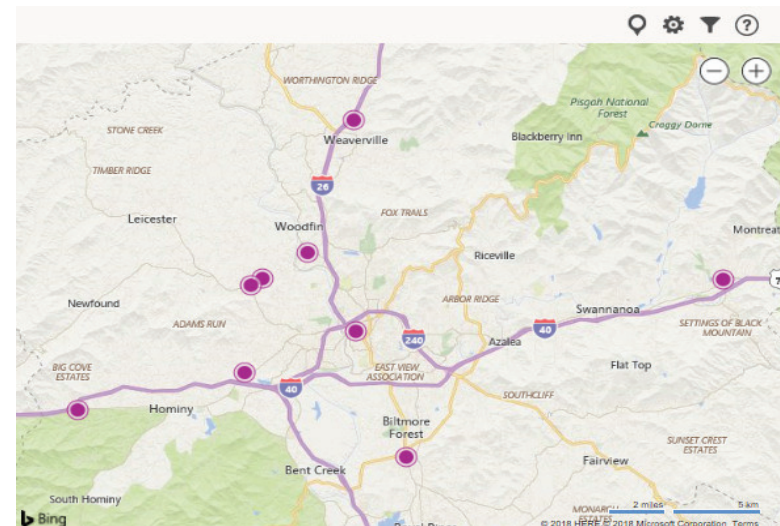
Because of all these issues, and after a conducting a six month field trial of an automated compression device to provide mechanical compressions, it was determined that these devices allow consistent uninterrupted compressions for extended periods of time and also allowed high quality compressions to continue during transport. The compression device also reduced the need for large number of fire department personnel to be on scene to provide compressors for an extended period of time. We believe that adding these devices will continue our goal of providing the highest possible quality care to the patient who suffers an out of hospital cardiac arrest.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					✓

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 22,830	\$ -	\$ -	\$ -	\$ -	\$ 22,830
Grant Funding	\$ 129,370	\$ -	\$ -	\$ -	\$ -	\$ 129,370
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 152,200	\$ -	\$ -	\$ -	\$ -	\$ 152,200

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 152,200	\$ -	\$ -	\$ -	\$ -	\$ 152,200
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 152,200	\$ -	\$ -	\$ -	\$ -	\$ 152,200

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

List price from the web. This is worse case scenario. If we went directly with Difibtech, it would be cheaper.

Follow up question: Ask project owner for firmer pricing from manufacturer.

What alternatives to this project have been considered (including doing nothing)?

Grant funding AFG grants, hopeful 85/15 grant, if we don't do this the care diminishes.

Follow up question: What is probability of securing grant funding?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

no maintenance issues in 6 month trial, for the device itself 7 to 10 year. advancement in care or technology before price would go up. Batteries might have a lifespan of 3-5 years, but remember that they are purchasing spares. We would expect to start replacing all batteries in 3 to 5 years.

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible grant funding,

Status

Recommended

Additional Status Notes

Project Description

Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. The equipment to retrofit would cost \$500,000. Vance has built in a \$100,000 contingency, which will most likely not need to be used. This impacts Fire and Police. Reached a new estimate of \$600,000 from Vance on 3/16/18.

Stakeholder Impact

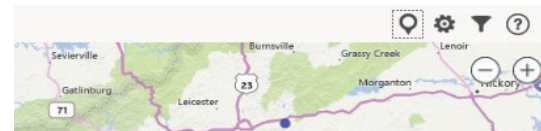
This project improves communication and coordination among first responders and public safety agencies. Currently, reception in the area is extremely low. This has the potential of impacting response time from both Fire and Police.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go



Financial Summary



Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. The equipment to retrofit would cost \$500,000. Vance has built in a \$100,000 contingency, which will most likely not need to be used. This impacts Fire and Police. Reached a new estimate of \$600,000 from Vance on 3/16/18.

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Buncombe County currently has a digital Public Safety Radio system. There is a legacy non-digital system that is still being utilized for paging Fire Districts. Often times, other agencies use this when in or around the area. Upcoming changes to FCC regulations will make the current system non-compliant and a new paging system is needed in order to ensure interoperability between digital and non-digital systems. A solution has not been settled upon but IT Department feel comfortable with a \$600,000 estimate.

Stakeholder Impact

Use of antiquated system may impact communication with County fire districts and lead to loss of property and public safety.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go



Financial Summary



Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Analysis by Info Tech

What alternatives to this project have been considered (including doing nothing)?

The County has deferred this transition until now. Public Safety agencies have been transitioning away from non-digital systems for several years, and the FCC ceased approval of licenses for new VHF/UHF systems in Feb 2016.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Further delay is not recommended by Info Tech.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Description: Remediate building exterior envelope to eliminate water intrusion to the interior. Project includes window replacements where needed - especially on north and east elevations.

Justification: To maintain the physical integrity of the facility

Stakeholder Impact

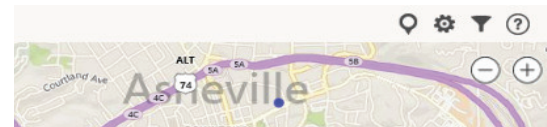
Remediation of water intrusion extends the life of the facility and avoids additional costs for continued water infiltration.

Needs Analysis

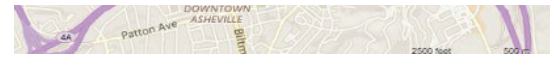
Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Financed



Financial Summary



Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ 200,000					\$ 200,000
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 975,000	\$ 48,750	\$ 51,187	\$ 53,746	\$ -	\$ 1,128,683
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 975,000	\$ 48,750	\$ 51,187	\$ 53,746	\$ -	\$ 1,128,683

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Similar projects used as basis for estimate.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing, if so, interior remedial repair will be ongoing (i.e. damaged sheet rock)

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project will eliminate water intrusion to the interior. Can be pushed to 2021.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Replace existing chiller.

Justification: Equipment is at the end of its usable life cycle

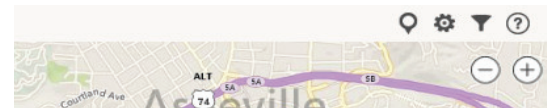
Stakeholder Impact

Needs Analysis

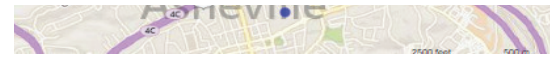
Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Financed



Financial Summary



Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 25,908	\$ -	\$ -	\$ -	\$ -	\$ 25,908
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 233,179	\$ -	\$ -	\$ -	\$ -	\$ 233,179
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 259,087	\$ -	\$ -	\$ -	\$ -	\$ 259,087

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received, attached to project description

What alternatives to this project have been considered (including doing nothing)?

Keep repairing the current Chiller. However, replacement parts become increasingly hard to find.

Follow up question: Does Gen Svcs have work order stats to support this request?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Chiller is at end of cycle and needs replaced. Chiller's current condition could potentially fail to the point of effecting building function after 2019.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

NO (10-year estimated useful life)

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Capital project (for \$1,000,000) currently underway for renovation of 50 Coxe Ave for Elections Services one central, climate controlled warehouse space for voting equipment. This additional request provides funding for a dedicated training room and office for warehouse manager.

Stakeholder Impact

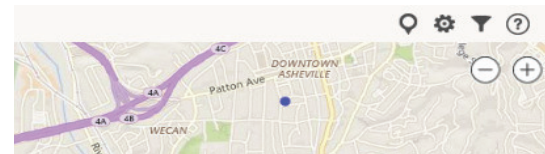
Consolidation to one location for Election Services equipment storage permits better staging and mobilization for hundreds of pieces of equipment. Additionally, dedicated training site is preferred due to co-location with equipment and sole control of the facility by Election Services

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Financed





Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Cost Estimate from designer.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing results in continued training hosted offsite. The intent is to house all Elections operations, storage and training in one location.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Renovation is essential to housing Board of Elections distribution center as well as training facilities for elections workers.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Potential savings from current cap project at 50 Coxe may be available.

Status

Recommended

Additional Status Notes

Project Description

Description: Replace the high roof section of the facility. Justification: Asset is at the end of it's life cycle

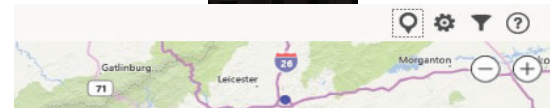
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 8,554	\$ 428	\$ 449	\$ 472	\$ -	\$ 9,903
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 122,200	\$ 6,110	\$ 6,415	\$ 6,736	\$ -	\$ 141,461
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 130,754	\$ 6,538	\$ 6,864	\$ 7,208	\$ -	\$ 151,364

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Estimate attached to project.

What alternatives to this project have been considered (including doing nothing)?

Mandatory requirements for stored documents, such as for Register of Deeds, Elections Services, Health Department, Tax Assessment. State Mandate.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Roof is deteriorating and poses hazard to stored documents.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Repair: Repairs to exterior envelope including rework of joints and sills

Cleaning: Pressure Wash/Clean Exterior of building.

Justification: Building was constructed in 1996 and is experiencing water intrusion, which leads to deterioration of the facility and potential air quality issues for occupants. Protection of building structure and aesthetic integrity.

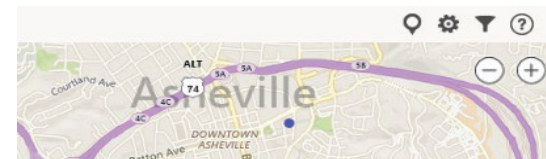
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Similar Projects (old courthouse), Historical bid and budget information from similar completed projects

What alternatives to this project have been considered (including doing nothing)?

Do nothing. Water Intrusion begins and cost savings from preventative maintenance would be lost due to damages, mold remediation.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Masonry and/or expansion joints of the exterior building are beginning to show deterioration of building structure the building will only continue to degrade. Could be pushed to 2020 but likelihood of water intrusion is high.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

The County invests substantially in its vehicle fleet. While the level of required funding for replacement of aging vehicles varies from year to year, County leadership desires level annual funding for future replacement needs. This is a best practice for local governments, as it results in less fluctuation between budget years.

Vehicles covered in this replacement plan include:

- * General government vehicles, such as used by permit inspectors, tax appraisers, and facilities/ground maintenance crews
- * Law enforcement vehicles, such as assigned to deputies and other sworn officers
- * Ambulances, which represent the largest cost of an individual vehicle

In general, vehicles are replaced when they reach 180,000 miles. Exceptions are for patrol vehicles, which are rotated at 120,000 miles to staff having less critical law enforcement roles, and for ambulances, which are generally replaced at approximately 120,000 miles.

By policy, retired vehicles are auctioned once they are surplus.

Stakeholder Impact

Safety of the public and staff members is the primary objective of a formal replacement strategy. Vehicles that perform poorly increase the County's risk and potential financial liability.

Additionally, the cost to maintain and operate an aged vehicle may become excessive if a replacement strategy is not in place. This is a reflection of poor management of public assets

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 575,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,875,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 575,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,875,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 675,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,975,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 675,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 4,975,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Although the new Courthouse is less than 5 years old, the existing chiller is undersized and not able to keep up with building demand. Routine maintenance has been ineffective to improve conditions in the courthouse. This project is complaint-driven.

Stakeholder Impact

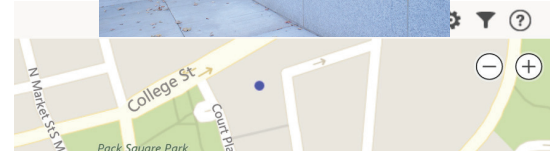
Hundreds of visitors and occupants visit the courthouse daily, and there is inadequate cooling throughout the facility. This replacement will improve the experience for all visitors and may also result in more efficient energy usage.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Financed





Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ 297,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote attached to project.

What alternatives to this project have been considered (including doing nothing)?

Existing chiller is undersized and unable to condition the space adequately during intense climate periods.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Current conditions jepordize court function

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No but a service agreement funding requirement after warranty period

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Door hardware improvement for Detention Center A, which was completed in 1996. Hardware is near end of life cycle, and old components are wearing out.

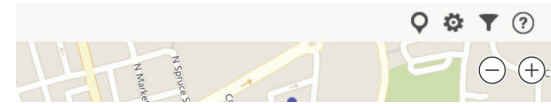
Stakeholder Impact

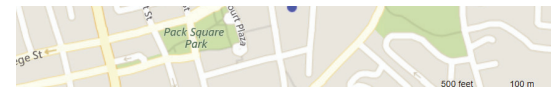
Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote from Craftmaster Hardware // Door handles have not been replaced since 1996 construction

What alternatives to this project have been considered (including doing nothing)?

No, because of critical need to maintain security at Detention Center.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Security concerns continue if not addressed in FY2019.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible funding available through recurring facilities maintenance budget.

Status

Recommended

Additional Status Notes

Project Description

Replace Shower Flooring in Detention Center A (Old Jail). Floors are reaching end of their useful lives. This project addresses maintenance issues in 12 shower areas having 4 showers per unit

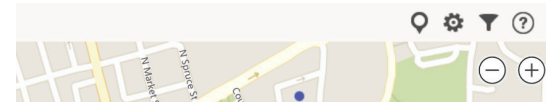
Stakeholder Impact

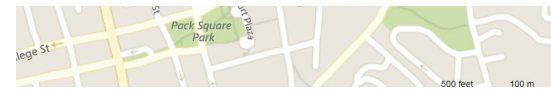
Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 207,309	\$ -	\$ -	\$ -	\$ -	\$ 207,309
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 207,309	\$ -	\$ -	\$ -	\$ -	\$ 207,309

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

Continue with temporary repairs

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Unsafe due to tiles breaking and unsanitary conditions .

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible funding available through maintenance and repair operating budget.

Status

Recommended

Additional Status Notes

Project Description

Exterior wash may include repair to expansion joints and other surface connections.

Justification: Improves the integrity of the building.

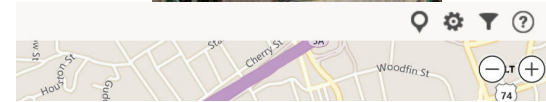
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 192,500	\$ -	\$ -	\$ -	\$ -	\$ 192,500

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Historical bid and budget information from similar completed projects (35 Woodfin, Courthouse)

What alternatives to this project have been considered (including doing nothing)?

Doing nothing or defer maintenance further which may increase costs to the County.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Defer maintenance further which may increase costs to the County.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

To replace the existing Building Automation System (BAS) of the facility. This system networks thermostats throughout the Allport building. The current asset is an obsolete system and needs replacement to allow for connection to existing global facility BAS.

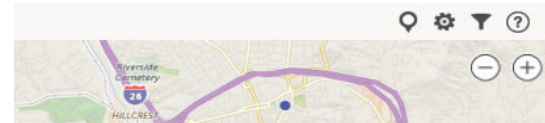
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 39,600	\$ -	\$ -	\$ -	\$ -	\$ 39,600

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received from vendor is attached. Existing building automation system (BAS) is out of date and does not interface with our Facilities BAS.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing, continue to use the existing BAS. Waste of Energy, poor service, manual (currently). This would allow Allport to join larger thermostatic network.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project may be delayed which will require to HVAC technicians to deal with inefficiencies with the old system. Also effects the building occupants with Permits and Environmental Health.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

There will be added IT implementation costs associated with this project that are currently being evaluated.

Project Description

Currently we only have two cameras in that deck-one at each entrance. This is something we may need to look at due to the number of incidents we have where cars are being damaged or broken into

Stakeholder Impact

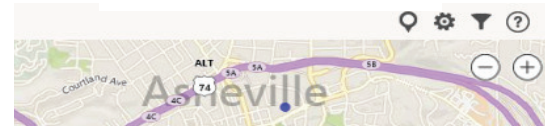
Additional cameras will provide greater security oversight in a parking deck that is shared by both county employees and the public. Potential deterrent to vandalism and intrusion

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 144,510	\$ -	\$ -	\$ -	\$ -	\$ 144,510
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 144,510	\$ -	\$ -	\$ -	\$ -	\$ 144,510

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

Increased incidents of vandalism and vehicle intrusion may potentially lead to county liability.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

None.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

NO

What are the available funding sources (question for Project Owner and for Finance rep)?

Capital Project Fund

Status
Recommended

Additional Status Notes

How does this expenditure fit into overall Master Plan for County park facilities?

Project Description

The installation of exercise equipment stations would create additional opportunities for active and healthy living available to low-income residents who cannot afford gym membership. The equipment would also encourage higher usage of the park and outdoor recreation.

We have installed two small outdoor gyms at Lake Julian and the Buncombe County Sports Park. Both stations have seen heavy usage since being installed.

The money requested is for 2 additional sets of equipment. We will be targeting Owen Park and Hominy Creek Park.

Our intent is to pursue equipment matching grants through manufacturers to reduce our cost and maximize the equioment installed.

Stakeholder Impact

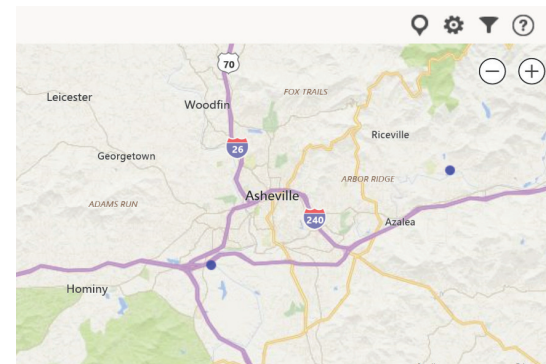
Outdoor fitness stations work to create increased quality of life for residents who may not otherwise have reliable access to opportunities for fitness and exercise. By proactively encouraging fitness, the long-term impacts for the County will be an increased impact on community health which will translate into lower public health expenditures.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Grant Funding	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Approximate cost adjusted for inflation for standard equipment similar to equipment located at Lake Julian and Sports Park.
Appropriation positions project manager to leverage investment with manufacturer discounts.

Follow up questions:

1. How many years are included in this request?
2. What is the planned phasing and designated locations for exercise equipment?

REQUEST MASTER PLAN

What alternatives to this project have been considered (including doing nothing)?

Plan to equip additional parks and begin assessment/replacement of aging equipment or pieces in poor condition through recurring annual investment in exercise equipment.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

None.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

Outside replacement window of 15 years.

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Local Match for DOT funding

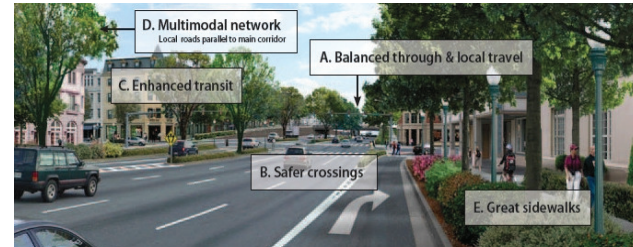
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Funding level city and county to leverage NCDOT project funds and include a greenway element. Project was initiated by Board of Commissioners and commitment is informal currently.

What alternatives to this project have been considered (including doing nothing)?

NCDOT may give lesser consideration to greenway plans without local matching funds.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Need for funding may be delayed until as late as FY2022. City of Asheville has \$1 million programmed in the City's capital planning document for each year, FY2021 and FY2022.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

1. Revolving fund for greenways
2. Debt financing

Status
Recommended

Additional Status Notes

Project Description

The existing marina dock facility at Lake Julian, which was originally constructed from donated materials and volunteer labor, has gone beyond its useful lifespan and represents a serious safety concern for boaters utilizing the facility.

Lake Julian sees over 750,000 visitors annually and is highly valued within the community as one of the only facilities within reasonable proximity that provides access to still water aquatic recreational facilities that can accommodate small to medium watercraft. In recent years, Lake Julian has seen a sharp upswing in aquatic recreation with a large number of individual users as well as the Asheville Adult Rowing Association, the Asheville Youth Rowing Association, and the Asheville Sailing Club (who each call Lake Julian their home). Lake Julian has also hosted several sailing regattas and regional attractions such as Dragon Boat Racing in recent years.

The current dock facility has seen several major failures within recent years including at least two incidents where the dock has become detached from its foundation and drifted into the lake with boats still attached. The current facility is not ADA accessible, limiting recreational offerings for citizens with varying disabilities.

The Asheville Sailing Club has seen a renewed energy during recent years and has begun the initial stages of starting a youth program. Correcting the deficiencies at the facility is an imperative to ensuring the safety of additional youth that would be utilizing the dock space.

Stakeholder Impact

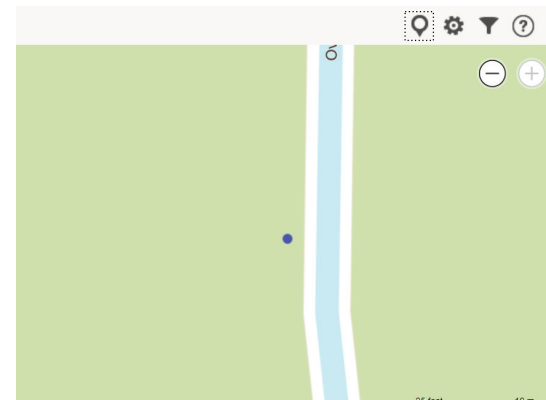
The project allows more efficient use of taxpayer dollars through leveraging an existing investment for maximized usability. The project also provides additional options for residents to engage in active recreation opportunities which can aid in preventative health.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Financed



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Existing dock is wood construction and requires continual maintenance due to failures. The replacement would be built of composite materials (to extend life) and will increase its size to accommodate more boats and more related income. Currently one side is unusable. It would also be scalable and handicap accessible (which may or may not be required).

Estimate is based off of previous project at the ranger station (~ 6 years ago) and adjusted for inflation and scale.

Users seem to think they own the space. May be possible to lease marina to the sailing club.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing - Dock keeps floating away. General Services have extended the life as long as possible. Safety issues will escalate. Maybe run by risk.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Current condition requires immediate attention.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Revised cost to align with quotes for 2 utility vehicles.

Project Description

Lake Julian and the Buncombe County Sports Park are large-scale facilities which present logistical challenges for staff when tending to routine maintenance, customer requests for assistance, and emergencies. Both facilities are too large for employees to be able to effectively cover the park on foot and attempting to do so represents a dramatic waste in labor allocation. The facilities currently use two aged rechargeable electric golf carts which are beyond their reasonable life expectancy.

This request is to purchase two replacement utility vehicles to allow staff to attend to park duties in the most cost efficient and expedient manner. The current vehicles require significant maintenance expenditures and have wear issues that create safety concerns for staff and the public.

Stakeholder Impact

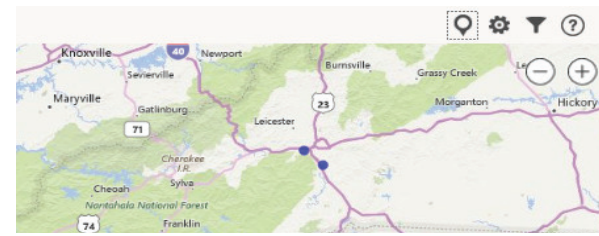
Public safety will be increased with the presence of staff vehicles that provide more reliable transportation within the parks. Additionally, tax payer resources will be conserved through more efficient staff allocations and reductions in maintenance spending for the existing vehicles.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go



Financial Summary

Funding

	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400

Estimated Expenditures

	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 24,400	\$ -	\$ -	\$ -	\$ -	\$ 24,400

Estimated Operating Cost Impact

	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quotes attached to project.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing prolongs safety hazards, as vehicles are not in good repair. The beds fly off.

Question - are machine hours available?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

This should be replaced as soon as possible. Both are electric and at end of their lives.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

Outside of window.

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

Tire costs will be a recurring maintenance issue. Consider upgrading to a more durable model.

What are the available funding sources (question for Project Owner and for Finance rep)?

Annual appropriation

Debt financing

Status

Project Name

Fuel Truck

StatusOfRequestValue

Recommended

Needs Analysis

Project Name Fuel Truck

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Title Park Utility Vehicles

Row Labels

Pay-As-You-Go



Project Name

Fuel Truck

Location

Landfill - Panther Branch

Additional Status Notes

Project Name

Fuel Truck

Row Labels

Project Description

Project Name

Fuel Truck

Project Description

The current fuel truck is a 1981 model. The current fuel truck needs to be replaced to ensure all landfill equipment is able to run daily.

Project Number

Stakeholder Impact

Project Name

Fuel Truck

Stakeholder Impact

Purchasing a more reliable fuel truck will improve efficiency and ensure the landfill stays running.

Address Count

85 Panther Branch |

Financial Summary

Funding

Amount Type Title	Funding Amount Fuel Truck					
Funding Amount	Column Labels					
	2019	2020	2021	2022	2023	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ 25,000					\$ 25,000
Grand Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Estimated Expenditures

Amount Type Title	Expenditure Cost Amount Fuel Truck					
Item Amount	Column Labels					
	2019	2020	2021	2022	2023	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Estimated Operating Cost Impact

Amount Type Title	Operating Cost Amount Fuel Truck					
Operating Amount	Column Labels					
	2019	2020	2021	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Project Name Fuel Truck

Capital Cost Basis

Project managers believe they can identify a satisfactory used truck at auction for less than \$25,000

What alternatives to this project have been considered (including doing nothing)?

Project Name Fuel Truck

Alternatives

Doing nothing - continue to operate aging vehicle with accumulating maintenance issues and incompatibility with fueling stations.

Project manager is not seeking funds for new vehicle.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project Name Fuel Truck

Funding Year Requirements

Truck currently in use is beyond its useful life.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

Project Name Fuel Truck

Equipment Replacement within 5 Years

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

Project Name Fuel Truck

Other Equipment in 5 years

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Project Name Fuel Truck

Available Funding Streams

Appropriation of SW enterprise funds

Projects Under Review

Project	2019	2020	2021	2022	2023	Grand Total
Information Technology			\$308,000	\$596,000	\$0	\$904,000
IT Projects - Audio/Video Justice Resource			\$308,000	\$596,000	\$0	\$904,000
Solid Waste	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Auto Attendant/Scales	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Grand Total	\$25,000	\$0	\$308,000	\$596,000	\$0	\$929,000

Projects Not Recommended

Project	2019	2020	2021	2022	2023	Grand Total
General Services	\$1,600,000	\$18,250,000	\$250,000	\$0	\$0	\$20,100,000
49 Mount Carmel Parking Lot Expansion	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Buncombe County Detention Facility Expansion	\$1,500,000	\$18,250,000	\$250,000	\$0	\$0	\$20,000,000
Information Technology			\$177,593	\$2,452,193	\$87,093	\$2,716,879
IT Projects - Phone System Replacement				\$2,265,000	\$0	\$2,265,000
IT Projects - Security Access Control			\$177,593	\$187,193	\$87,093	\$451,879
Parks, Greenways & Recreation	\$280,000	\$0	\$0	\$0	\$0	\$280,000
Lake Julian Lawnmower Replacement	\$30,000	\$0	\$0	\$0	\$0	\$30,000
New Park in Candler on Orchard. St. Property (Phase II)	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Pack Library Storage Addition and Office Reconfiguration (for Recreation Services staff)	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Pavilion, Storage, and Restroom Facility at Buncombe County Sports Park	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Sheriffs Department	\$1,013,250	\$0	\$0	\$0	\$0	\$1,013,250
Leicester Patrol Office Renovation	\$1,013,250	\$0	\$0	\$0	\$0	\$1,013,250
Grand Total	\$2,893,250	\$18,250,000	\$427,593	\$2,452,193	\$87,093	\$24,110,129

APPENDIX M

LINE ITEM BUDGET



Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
Revenue			
100 General			
CJIS			
CJIS		Revenue Accounts	-692,250
CJIS		4240:Sales and Services	-692,250
CJIS Total			-692,250
Cooperative Extension			
Cooperative Extension		Revenue Accounts	-4,400
Cooperative Extension		4150:Miscellaneous Revenue	-900
Cooperative Extension		4240:Sales and Services	-3,500
Cooperative Extension Total			-4,400
Detention Center			
Detention Center		Revenue Accounts	-3,032,400
Detention Center		4210:Restricted Intergovernmental	-10,000
Detention Center		4240:Sales and Services	-3,022,400
Detention Center Total			-3,032,400
Direct Assistance			
Direct Assistance		Revenue Accounts	-5,822,650
Direct Assistance		4210:Restricted Intergovernmental	-5,822,650
Direct Assistance Total			-5,822,650
Division of Social Services			
Division of Social Services		Revenue Accounts	-28,840,435
Division of Social Services		4150:Miscellaneous Revenue	-2,000
Division of Social Services		4210:Restricted Intergovernmental	-28,693,420
Division of Social Services		4240:Sales and Services	-145,015
Division of Social Services Total			-28,840,435
Elections			
Elections		Revenue Accounts	-15,000
Elections		4240:Sales and Services	-15,000
Elections Total			-15,000
Emergency Services			
Emergency Services		Revenue Accounts	-6,555,044
Emergency Services		4210:Restricted Intergovernmental	-335,044
Emergency Services		4240:Sales and Services	-6,220,000
Emergency Services Total			-6,555,044
Finance			
Finance		Revenue Accounts	-360,500
Finance		4210:Restricted Intergovernmental	-15,500
Finance		4240:Sales and Services	-345,000
Finance Total			-360,500

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General			
	Fleet Services		
	Fleet Services	Revenue Accounts	-50,000
	Fleet Services	4150:Miscellaneous Revenue	-50,000
	Fleet Services Total		-50,000
	General Revenues		
	General Revenues	Revenue Accounts	-235,780,954
	General Revenues	4000:Ad Valorem Taxes	-196,902,014
	General Revenues	4090:Interest	-50,000
	General Revenues	4120:Investment Earnings	-725,000
	General Revenues	4140:Local Option - Sales Tax	-31,608,204
	General Revenues	4150:Miscellaneous Revenue	-687,065
	General Revenues	4180:Other Taxes and Licenses	-2,724,000
	General Revenues	4210:Restricted Intergovernmental	-1,147,351
	General Revenues	4240:Sales and Services	-1,937,320
	General Revenues Total		-235,780,954
	General Services		
	General Services	Revenue Accounts	-773,234
	General Services	4210:Restricted Intergovernmental	-380,000
	General Services	4240:Sales and Services	-393,234
	General Services Total		-773,234
	Governing Body		
	Governing Body	Revenue Accounts	-47,520
	Governing Body	4180:Other Taxes and Licenses	-32,520
	Governing Body	4240:Sales and Services	-15,000
	Governing Body Total		-47,520
	Identification Bureau		
	Identification Bureau	Revenue Accounts	-1,018,063
	Identification Bureau	4210:Restricted Intergovernmental	-838,063
	Identification Bureau	4240:Sales and Services	-180,000
	Identification Bureau Total		-1,018,063
	Information Technology		
	Information Technology	Revenue Accounts	-68,721
	Information Technology	4240:Sales and Services	-68,721
	Information Technology Total		-68,721
	Interfund Transfers		
	Interfund Transfers	Revenue Accounts	-8,196,050
	Interfund Transfers	4110:Interfund Transfer Revenue	-8,196,050
	Interfund Transfers Total		-8,196,050
	Library		

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Library	Revenue Accounts	-439,323
	Library	4210:Restricted Intergovernmental	-216,823
	Library	4240:Sales and Services	-222,500
	Library Total		-439,323
Other Financing Sources			
	Other Financing Sources	Revenue Accounts	-8,778,762
	Other Financing Sources	4230:Sale of Assets	-100,000
	Other Financing Sources	4310:Appropriated Fund Balance	-8,678,762
	Other Financing Sources Total		-8,778,762
Parks, Greenways & Recreation			
	Parks, Greenways & Recreation	Revenue Accounts	-151,280
	Parks, Greenways & Recreation	4150:Miscellaneous Revenue	-400
	Parks, Greenways & Recreation	4240:Sales and Services	-150,880
	Parks, Greenways & Recreation Total		-151,280
Permits & Inspections			
	Permits & Inspections	Revenue Accounts	-2,277,441
	Permits & Inspections	4190:Permits and Fees	-2,267,841
	Permits & Inspections	4240:Sales and Services	-9,600
	Permits & Inspections Total		-2,277,441
Planning			
	Planning	Revenue Accounts	-400,700
	Planning	4240:Sales and Services	-400,700
	Planning Total		-400,700
Public Health			
	Public Health	Revenue Accounts	-4,979,280
	Public Health	4210:Restricted Intergovernmental	-3,415,330
	Public Health	4240:Sales and Services	-1,563,950
	Public Health Total		-4,979,280
Register of Deeds			
	Register of Deeds	Revenue Accounts	-6,235,000
	Register of Deeds	4180:Other Taxes and Licenses	-4,800,000
	Register of Deeds	4190:Permits and Fees	-1,435,000
	Register of Deeds Total		-6,235,000
Sheriff's Office			
	Sheriff's Office	Revenue Accounts	-973,942
	Sheriff's Office	4210:Restricted Intergovernmental	-495,942
	Sheriff's Office	4240:Sales and Services	-478,000
	Sheriff's Office Total		-973,942
Soil Conservation			

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted	
100 General	Soil Conservation	Revenue Accounts	-55,150	
	Soil Conservation	4150:Miscellaneous Revenue	-500	
	Soil Conservation	4210:Restricted Intergovernmental	-30,150	
	Soil Conservation	4240:Sales and Services	-24,500	
	Soil Conservation Total			-55,150
	Tax Assessment			
	Tax Assessment	Revenue Accounts	-350,000	
	Tax Assessment	4000:Ad Valorem Taxes	-350,000	
	Tax Assessment Total			-350,000
	Tax Collections			
	Tax Collections	Revenue Accounts	-963,700	
	Tax Collections	4150:Miscellaneous Revenue	-48,700	
	Tax Collections	4240:Sales and Services	-915,000	
Tax Collections Total			-963,700	
100 General Total			-316,861,799	

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
220 Occupancy Tax			
General Revenues			
General Revenues		Revenue Accounts	-23,000,000
General Revenues		4160:Occupancy Tax	-23,000,000
General Revenues Total			-23,000,000
220 Occupancy Tax Total			-23,000,000

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
223 911			
	911 Operations		
	911 Operations	Revenue Accounts	-1,627,500
	911 Operations	4120:Investment Earnings	-10,000
	911 Operations	4210:Restricted Intergovernmental	-717,022
	911 Operations	4310:Appropriated Fund Balance	-900,478
	911 Operations Total		-1,627,500
223 911 Total			-1,627,500

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
225 ROD Automation			
General Revenues			
General Revenues		Revenue Accounts	-3,305
General Revenues		4120:Investment Earnings	-3,305
General Revenues Total			-3,305
Register of Deeds			
Register of Deeds		Revenue Accounts	-267,007
Register of Deeds		4190:Permits and Fees	-151,695
Register of Deeds		4310:Appropriated Fund Balance	-115,312
Register of Deeds Total			-267,007
225 ROD Automation Total			-270,312

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
228 Fire Departments			
	Volunteer Fire Districts		
	Volunteer Fire Districts	Revenue Accounts	-31,276,959
	Volunteer Fire Districts	4000:Ad Valorem Taxes	-24,591,818
	Volunteer Fire Districts	4140:Local Option - Sales Tax	-6,685,141
	Volunteer Fire Districts Total		-31,276,959
228 Fire Departments Total			-31,276,959

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
230 Transportation			
	Interfund Transfers		
	Interfund Transfers	Revenue Accounts	-1,641,248
	Interfund Transfers	4110:Interfund Transfer Revenue	-1,641,248
	Interfund Transfers Total		-1,641,248
	Transportation		
	Transportation	Revenue Accounts	-2,929,772
	Transportation	4150:Miscellaneous Revenue	-45,680
	Transportation	4210:Restricted Intergovernmental	-2,869,321
	Transportation	4310:Appropriated Fund Balance	-14,771
	Transportation Total		-2,929,772
230 Transportation Total			-4,571,020

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
231 Woodfin PDF			
	General Revenues		
	General Revenues	Revenue Accounts	-672,950
	General Revenues	4010:Ad Valorem Clearing	-672,950
	General Revenues Total		-672,950
231 Woodfin PDF Total			-672,950

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
270 Forfeitures			
	Sheriff's Office		
	Sheriff's Office	Revenue Accounts	-631,712
	Sheriff's Office	4070:Forfeiture	-631,712
	Sheriff's Office Total		-631,712
270 Forfeitures Total			-631,712

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
466 Solid Waste			
	General Revenues		
	General Revenues	Revenue Accounts	-15,824
	General Revenues	4120:Investment Earnings	-15,824
	General Revenues Total		-15,824
	Solid Waste		
	Solid Waste	Revenue Accounts	-9,873,610
	Solid Waste	4150:Miscellaneous Revenue	-100,000
	Solid Waste	4180:Other Taxes and Licenses	-518,000
	Solid Waste	4190:Permits and Fees	-22,400
	Solid Waste	4240:Sales and Services	-9,233,210
	Solid Waste Total		-9,873,610
466 Solid Waste Total			-9,889,434

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
469 Inmate Commissary			
	Detention Center		
	Detention Center	Revenue Accounts	-535,640
	Detention Center	4240:Sales and Services	-358,713
	Detention Center	4310:Appropriated Fund Balance	-176,927
	Detention Center Total		-535,640
469 Inmate Commissary Total			-535,640

Buncombe County Line Item Budget - Adopted

All Annual Funds: Revenues

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
480 Insurance			
	Benefits and Risk		
	Benefits and Risk	Revenue Accounts	-2,333,538
	Benefits and Risk	4040:Departmental Charges	-1,372,214
	Benefits and Risk	4170:Other Fringe Benefits	-961,324
	Benefits and Risk Total		-2,333,538
	Employee Health		
	Employee Health	Revenue Accounts	-10,500
	Employee Health	4240:Sales and Services	-10,500
	Employee Health Total		-10,500
	General Revenues		
	General Revenues	Revenue Accounts	-1,500,000
	General Revenues	4310:Appropriated Fund Balance	-1,500,000
	General Revenues Total		-1,500,000
	Medical Insurance		
	Medical Insurance	Revenue Accounts	-32,120,979
	Medical Insurance	4050:Employee Contributions	-3,800,149
	Medical Insurance	4060:Employer Contributions	-28,290,830
	Medical Insurance	4170:Other Fringe Benefits	-30,000
	Medical Insurance Total		-32,120,979
480 Insurance Total			-35,965,017
Revenue Total			-425,302,343

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
Expense			
100 General			
AB Tech			
AB Tech		Program Support	6,500,000
AB Tech		6520:Program Support	6,500,000
AB Tech Total			6,500,000
Animal Services			
Animal Services		Operating Expenditures - Discretionary	1,288,192
Animal Services		6000:Utilities	105,000
Animal Services		6090:Contract and Professional Services	1,180,992
Animal Services		6525:Telecommunications	2,200
Animal Services		Operating Expenditures - Non-Discretionary	3,600
Animal Services		6510:Non Discretionary	3,600
Animal Services Total			1,291,792
Arts, Museum & History			
Arts, Museum & History		Program Support	100,000
Arts, Museum & History		6520:Program Support	100,000
Arts, Museum & History Total			100,000
Asheville City Schools			
Asheville City Schools		Program Support	11,890,592
Asheville City Schools		6520:Program Support	11,890,592
Asheville City Schools Total			11,890,592
Behavioral Health			
Behavioral Health		Operating Expenditures - Discretionary	704,442
Behavioral Health		6090:Contract and Professional Services	704,442
Behavioral Health		Program Support	900,000
Behavioral Health		6520:Program Support	900,000
Behavioral Health Total			1,604,442
Budget			
Budget		Salaries And Benefits	500,008
Budget		5000:Salaries and Wages	363,265
Budget		5030:Benefits	136,743
Budget		Operating Expenditures - Discretionary	67,059
Budget		6020:Travel and Training	37,817
Budget		6060:Office Expenses	15,988
Budget		6090:Contract and Professional Services	10,400
Budget		6525:Telecommunications	2,854
Budget		Operating Expenditures - Non-Discretionary	7,007
Budget		6510:Non Discretionary	7,007
Budget Total			574,074

Buncombe County Schools

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Buncombe County Schools	Program Support	63,642,438
	Buncombe County Schools	6520:Program Support	63,642,438
	Buncombe County Schools Total		63,642,438
Child Care Centers			
	Child Care Centers	Salaries And Benefits	68,000
	Child Care Centers	5030:Benefits	68,000
Child Care Centers Total			68,000
CJIS			
	CJIS	Salaries And Benefits	816,636
	CJIS	5000:Salaries and Wages	554,498
	CJIS	5030:Benefits	262,138
	CJIS	Operating Expenditures - Discretionary	496,100
	CJIS	6020:Travel and Training	18,000
	CJIS	6060:Office Expenses	7,100
	CJIS	6090:Contract and Professional Services	30,000
	CJIS	6500:Information Technology	435,000
	CJIS	6525:Telecommunications	6,000
	CJIS	Operating Expenditures - Non-Discretionary	7,041
	CJIS	6510:Non Discretionary	7,041
	CJIS	Capital Outlay	45,000
	CJIS	7000:Capital Outlay	45,000
CJIS Total			1,364,777
Community Engagement			
	Community Engagement	Salaries And Benefits	499,965
	Community Engagement	5000:Salaries and Wages	359,778
	Community Engagement	5030:Benefits	140,187
	Community Engagement	Operating Expenditures - Discretionary	279,200
	Community Engagement	6020:Travel and Training	11,500
	Community Engagement	6060:Office Expenses	10,500
	Community Engagement	6090:Contract and Professional Services	250,000
	Community Engagement	6525:Telecommunications	7,200
	Community Engagement	Operating Expenditures - Non-Discretionary	2,000
	Community Engagement	6510:Non Discretionary	2,000
Community Engagement Total			781,165
Community Relations			
	Community Relations	Salaries And Benefits	337,901
	Community Relations	5000:Salaries and Wages	233,543
	Community Relations	5030:Benefits	104,358
	Community Relations	Operating Expenditures - Discretionary	67,329
	Community Relations	6020:Travel and Training	8,800
	Community Relations	6060:Office Expenses	16,100
	Community Relations	6070:Maintenance and Repair	3,000
	Community Relations	6090:Contract and Professional Services	15,829

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Community Relations	6160:Advertising	20,000
	Community Relations	6525:Telecommunications	3,600
	Community Relations	Operating Expenditures - Non-Discretionary	7,100
	Community Relations	6510:Non Discretionary	7,100
	Community Relations Total		
Cooperative Extension			
		Operating Expenditures - Discretionary	380,834
	Cooperative Extension	6020:Travel and Training	3,700
	Cooperative Extension	6040:Rent and Lease	1,350
	Cooperative Extension	6060:Office Expenses	15,893
	Cooperative Extension	6070:Maintenance and Repair	700
	Cooperative Extension	6090:Contract and Professional Services	356,191
	Cooperative Extension	6525:Telecommunications	3,000
	Cooperative Extension	Operating Expenditures - Non-Discretionary	9,672
	Cooperative Extension	6510:Non Discretionary	9,672
Cooperative Extension Total			390,506
County Manager			
		Salaries And Benefits	1,263,294
	County Manager	5000:Salaries and Wages	946,662
	County Manager	5030:Benefits	316,632
		Operating Expenditures - Discretionary	310,098
	County Manager	6020:Travel and Training	42,000
	County Manager	6060:Office Expenses	46,300
	County Manager	6070:Maintenance and Repair	300
	County Manager	6090:Contract and Professional Services	213,568
	County Manager	6525:Telecommunications	7,930
		Program Support	350,000
	County Manager	6520:Program Support	350,000
		Operating Expenditures - Non-Discretionary	16,291
	County Manager	6510:Non Discretionary	16,291
County Manager Total			1,939,683
Cultural and Recreational			
		Operating Expenditures - Non-Discretionary	67,308
	Cultural and Recreational	6510:Non Discretionary	67,308
		Contingency	50,000
	Cultural and Recreational	9002:Budgetary Contingency	50,000
Cultural and Recreational Total			117,308
Debt			
		Debt Service	21,205,824
	Debt	6300:Debt Service	21,205,824
Debt Total			21,205,824
Detention Center			

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Detention Center	Salaries And Benefits	13,008,228
	Detention Center	5000:Salaries and Wages	7,934,735
	Detention Center	5030:Benefits	5,073,493
	Detention Center	Operating Expenditures - Discretionary	3,249,329
	Detention Center	6000:Utilities	499,671
	Detention Center	6010:Uniforms	83,290
	Detention Center	6020:Travel and Training	23,198
	Detention Center	6060:Office Expenses	694,124
	Detention Center	6070:Maintenance and Repair	296,973
	Detention Center	6090:Contract and Professional Services	1,599,733
	Detention Center	6110:Medical Supplies	25,643
	Detention Center	6525:Telecommunications	26,697
	Detention Center	Operating Expenditures - Non-Discretionary	204,890
	Detention Center	6510:Non Discretionary	204,890
		Detention Center Total	16,462,447
		Direct Assistance	
	Direct Assistance	Program Support	9,093,140
	Direct Assistance	6520:Program Support	9,093,140
		Direct Assistance Total	9,093,140
		Division of Social Services	
	Division of Social Services	Salaries And Benefits	41,086,456
	Division of Social Services	5000:Salaries and Wages	27,049,261
	Division of Social Services	5030:Benefits	14,037,195
	Division of Social Services	Operating Expenditures - Discretionary	6,917,463
	Division of Social Services	6020:Travel and Training	602,960
	Division of Social Services	6040:Rent and Lease	105,994
	Division of Social Services	6060:Office Expenses	418,590
	Division of Social Services	6070:Maintenance and Repair	52,600
	Division of Social Services	6090:Contract and Professional Services	5,679,519
	Division of Social Services	6105:Charges and Fees	31,600
	Division of Social Services	6140:Meetings and Events	7,000
	Division of Social Services	6160:Advertising	19,200
	Division of Social Services	Program Support	4,091,781
	Division of Social Services	6520:Program Support	4,091,781
	Division of Social Services	Operating Expenditures - Non-Discretionary	2,273,993
	Division of Social Services	6510:Non Discretionary	2,273,993
		Division of Social Services Total	54,369,693
		Economic & Physical Development	
	Economic & Physical Development	Operating Expenditures - Non-Discretionary	73,460
	Economic & Physical Development	6510:Non Discretionary	73,460
		Economic & Physical Development Total	73,460
		Economic Development	
	Economic Development	Program Support	3,684,744

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Economic Development	6520:Program Support	3,684,744
	Economic Development Total		3,684,744
	Education Support		
	Education Support	Operating Expenditures - Discretionary	317,500
	Education Support	6090:Contract and Professional Services	317,500
	Education Support Total		317,500
	Elections		
	Elections	Salaries And Benefits	828,913
	Elections	5000:Salaries and Wages	547,319
	Elections	5030:Benefits	281,594
	Elections	Operating Expenditures - Discretionary	1,323,522
	Elections	6010:Uniforms	500
	Elections	6020:Travel and Training	30,000
	Elections	6030:Vehicle Expense	500
	Elections	6040:Rent and Lease	163,700
	Elections	6060:Office Expenses	209,943
	Elections	6070:Maintenance and Repair	162,724
	Elections	6090:Contract and Professional Services	640,755
	Elections	6160:Advertising	2,000
	Elections	6500:Information Technology	74,000
	Elections	6525:Telecommunications	39,400
	Elections	Operating Expenditures - Non-Discretionary	12,319
	Elections	6510:Non Discretionary	12,319
	Elections Total		2,164,754
	Emergency Services		
	Emergency Services	Salaries And Benefits	10,690,217
	Emergency Services	5000:Salaries and Wages	6,864,435
	Emergency Services	5030:Benefits	3,825,782
	Emergency Services	Operating Expenditures - Discretionary	1,575,575
	Emergency Services	6000:Utilities	1,500
	Emergency Services	6010:Uniforms	126,700
	Emergency Services	6020:Travel and Training	47,500
	Emergency Services	6040:Rent and Lease	1,000
	Emergency Services	6060:Office Expenses	117,200
	Emergency Services	6070:Maintenance and Repair	43,888
	Emergency Services	6075:Equipment	46,250
	Emergency Services	6090:Contract and Professional Services	657,737
	Emergency Services	6110:Medical Supplies	500,000
	Emergency Services	6525:Telecommunications	33,800
	Emergency Services	Program Support	12,750
	Emergency Services	6520:Program Support	12,750
	Emergency Services	Operating Expenditures - Non-Discretionary	307,770
	Emergency Services	6510:Non Discretionary	307,770
	Emergency Services Total		12,586,312

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General			
	Family Justice Center		
	Family Justice Center	Salaries And Benefits	121,254
	Family Justice Center	5000:Salaries and Wages	84,028
	Family Justice Center	5030:Benefits	37,226
	Family Justice Center	Operating Expenditures - Discretionary	224,068
	Family Justice Center	6020:Travel and Training	2,481
	Family Justice Center	6060:Office Expenses	22,852
	Family Justice Center	6090:Contract and Professional Services	189,946
	Family Justice Center	6525:Telecommunications	8,789
	Family Justice Center	Operating Expenditures - Non-Discretionary	6,360
	Family Justice Center	6510:Non Discretionary	6,360
	Family Justice Center Total		351,682
	Finance		
	Finance	Salaries And Benefits	1,878,423
	Finance	5000:Salaries and Wages	1,243,677
	Finance	5030:Benefits	634,746
	Finance	Operating Expenditures - Discretionary	438,050
	Finance	6020:Travel and Training	55,000
	Finance	6060:Office Expenses	56,635
	Finance	6090:Contract and Professional Services	313,800
	Finance	6105:Charges and Fees	1,000
	Finance	6160:Advertising	270
	Finance	6525:Telecommunications	11,345
	Finance	Operating Expenditures - Non-Discretionary	17,357
	Finance	6510:Non Discretionary	17,357
	Finance Total		2,333,830
	Fleet Services		
	Fleet Services	Salaries And Benefits	485,539
	Fleet Services	5000:Salaries and Wages	308,013
	Fleet Services	5030:Benefits	177,526
	Fleet Services	Operating Expenditures - Discretionary	488,706
	Fleet Services	6000:Utilities	20,958
	Fleet Services	6010:Uniforms	2,825
	Fleet Services	6020:Travel and Training	1,200
	Fleet Services	6030:Vehicle Expense	452,323
	Fleet Services	6060:Office Expenses	4,650
	Fleet Services	6070:Maintenance and Repair	750
	Fleet Services	6525:Telecommunications	6,000
	Fleet Services	Operating Expenditures - Non-Discretionary	17,132
	Fleet Services	6510:Non Discretionary	17,132
	Fleet Services Total		991,377
	General Government		
	General Government	Operating Expenditures - Non-Discretionary	380,188

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	General Government	6510:Non Discretionary	380,188
	General Government	Contingency	1,358,518
	General Government	9002:Budgetary Contingency	1,358,518
	General Government Total		1,738,706
General Services			
General Services		Salaries And Benefits	3,337,578
General Services		5000:Salaries and Wages	2,039,065
General Services		5030:Benefits	1,298,513
General Services		Operating Expenditures - Discretionary	4,172,018
General Services		6000:Utilities	1,590,101
General Services		6010:Uniforms	17,337
General Services		6030:Vehicle Expense	5,000
General Services		6040:Rent and Lease	108,285
General Services		6060:Office Expenses	83,199
General Services		6070:Maintenance and Repair	1,081,576
General Services		6090:Contract and Professional Services	1,251,696
General Services		6525:Telecommunications	34,824
General Services		Operating Expenditures - Non-Discretionary	107,647
General Services		6510:Non Discretionary	107,647
General Services		Capital Outlay	55,000
General Services		7000:Capital Outlay	55,000
General Services Total			7,672,243
Governing Body			
Governing Body		Salaries And Benefits	687,373
Governing Body		5000:Salaries and Wages	409,283
Governing Body		5030:Benefits	278,090
Governing Body		Operating Expenditures - Discretionary	92,811
Governing Body		6020:Travel and Training	5,000
Governing Body		6060:Office Expenses	63,311
Governing Body		6070:Maintenance and Repair	300
Governing Body		6090:Contract and Professional Services	12,000
Governing Body		6160:Advertising	3,000
Governing Body		6525:Telecommunications	9,200
Governing Body		Operating Expenditures - Non-Discretionary	7,250
Governing Body		6510:Non Discretionary	7,250
Governing Body Total			787,434
Human Resources			
Human Resources		Salaries And Benefits	1,019,632
Human Resources		5000:Salaries and Wages	700,418
Human Resources		5030:Benefits	319,214
Human Resources		Operating Expenditures - Discretionary	195,185
Human Resources		6020:Travel and Training	28,431
Human Resources		6060:Office Expenses	24,754
Human Resources		6070:Maintenance and Repair	300

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Human Resources	6090:Contract and Professional Services	113,731
	Human Resources	6160:Advertising	25,000
	Human Resources	6525:Telecommunications	2,969
	Human Resources	Operating Expenditures - Non-Discretionary	11,849
	Human Resources	6510:Non Discretionary	11,849
Human Resources Total			1,226,666
Human Services			
Human Services		Operating Expenditures - Non-Discretionary	819,602
Human Services		6510:Non Discretionary	819,602
Human Services		Contingency	540,657
Human Services		9002:Budgetary Contingency	540,657
Human Services Total			1,360,259
Identification Bureau			
Identification Bureau		Salaries And Benefits	1,624,518
Identification Bureau		5000:Salaries and Wages	1,004,629
Identification Bureau		5030:Benefits	619,889
Identification Bureau		Operating Expenditures - Discretionary	74,144
Identification Bureau		6020:Travel and Training	3,750
Identification Bureau		6060:Office Expenses	21,344
Identification Bureau		6070:Maintenance and Repair	35,000
Identification Bureau		6500:Information Technology	9,500
Identification Bureau		6525:Telecommunications	4,550
Identification Bureau		Operating Expenditures - Non-Discretionary	13,418
Identification Bureau		6510:Non Discretionary	13,418
Identification Bureau		Capital Outlay	31,895
Identification Bureau		7000:Capital Outlay	31,895
Identification Bureau Total			1,743,975
Information Technology			
Information Technology		Salaries And Benefits	6,487,797
Information Technology		5000:Salaries and Wages	4,385,212
Information Technology		5030:Benefits	2,102,585
Information Technology		Operating Expenditures - Discretionary	5,393,750
Information Technology		6020:Travel and Training	135,000
Information Technology		6030:Vehicle Expense	1,000
Information Technology		6060:Office Expenses	70,750
Information Technology		6070:Maintenance and Repair	10,000
Information Technology		6090:Contract and Professional Services	455,000
Information Technology		6500:Information Technology	4,432,000
Information Technology		6525:Telecommunications	290,000
Information Technology		Operating Expenditures - Non-Discretionary	99,453
Information Technology		6510:Non Discretionary	99,453
Information Technology		Capital Outlay	470,000
Information Technology		7000:Capital Outlay	470,000
Information Technology Total			12,451,000

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General			
	Interfund Transfers		
	Interfund Transfers	Transfers And Other Financing	2,465,498
	Interfund Transfers	8000:Interfund Transfer Expense	2,465,498
	Interfund Transfers Total		2,465,498
	Internal Audit		
	Internal Audit	Salaries And Benefits	247,196
	Internal Audit	5000:Salaries and Wages	185,202
	Internal Audit	5030:Benefits	61,994
	Internal Audit	Operating Expenditures - Discretionary	36,600
	Internal Audit	6020:Travel and Training	9,000
	Internal Audit	6060:Office Expenses	6,200
	Internal Audit	6090:Contract and Professional Services	20,000
	Internal Audit	6525:Telecommunications	1,400
	Internal Audit	Operating Expenditures - Non-Discretionary	800
	Internal Audit	6510:Non Discretionary	800
	Internal Audit Total		284,596
	Justice Resource Support		
	Justice Resource Support	Salaries And Benefits	108,609
	Justice Resource Support	5000:Salaries and Wages	73,673
	Justice Resource Support	5030:Benefits	34,936
	Justice Resource Support	Operating Expenditures - Discretionary	810,345
	Justice Resource Support	6020:Travel and Training	2,951
	Justice Resource Support	6040:Rent and Lease	24,900
	Justice Resource Support	6060:Office Expenses	10,001
	Justice Resource Support	6090:Contract and Professional Services	770,993
	Justice Resource Support	6525:Telecommunications	1,500
	Justice Resource Support	Operating Expenditures - Non-Discretionary	3,900
	Justice Resource Support	6510:Non Discretionary	3,900
	Justice Resource Support Total		922,854
	Library		
	Library	Salaries And Benefits	4,294,981
	Library	5000:Salaries and Wages	2,791,292
	Library	5030:Benefits	1,503,689
	Library	Operating Expenditures - Discretionary	1,548,707
	Library	6000:Utilities	175,000
	Library	6020:Travel and Training	17,000
	Library	6040:Rent and Lease	9,400
	Library	6060:Office Expenses	936,002
	Library	6070:Maintenance and Repair	134,061
	Library	6090:Contract and Professional Services	255,766
	Library	6105:Charges and Fees	11,096
	Library	6525:Telecommunications	10,382
	Library	Operating Expenditures - Non-Discretionary	66,394

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Library	6510:Non Discretionary	66,394
	Library Total		5,910,082
	Parks, Greenways & Recreation		
	Parks, Greenways & Recreation	Salaries And Benefits	1,174,288
	Parks, Greenways & Recreation	5000:Salaries and Wages	691,795
	Parks, Greenways & Recreation	5030:Benefits	482,493
	Parks, Greenways & Recreation	Operating Expenditures - Discretionary	534,430
	Parks, Greenways & Recreation	6000:Utilities	4,000
	Parks, Greenways & Recreation	6010:Uniforms	4,000
	Parks, Greenways & Recreation	6020:Travel and Training	19,730
	Parks, Greenways & Recreation	6030:Vehicle Expense	500
	Parks, Greenways & Recreation	6060:Office Expenses	117,750
	Parks, Greenways & Recreation	6070:Maintenance and Repair	48,000
	Parks, Greenways & Recreation	6090:Contract and Professional Services	325,450
	Parks, Greenways & Recreation	6160:Advertising	4,000
	Parks, Greenways & Recreation	6525:Telecommunications	11,000
	Parks, Greenways & Recreation	Program Support	100,000
	Parks, Greenways & Recreation	6520:Program Support	100,000
	Parks, Greenways & Recreation	Operating Expenditures - Non-Discretionary	18,060
	Parks, Greenways & Recreation	6510:Non Discretionary	18,060
	Parks, Greenways & Recreation Total		1,826,778
	Performance Management		
	Performance Management	Salaries And Benefits	1,882,589
	Performance Management	5000:Salaries and Wages	1,327,031
	Performance Management	5030:Benefits	555,558
	Performance Management	Operating Expenditures - Discretionary	49,895
	Performance Management	6020:Travel and Training	33,360
	Performance Management	6060:Office Expenses	12,695
	Performance Management	6525:Telecommunications	3,840
	Performance Management	Operating Expenditures - Non-Discretionary	7,007
	Performance Management	6510:Non Discretionary	7,007
	Performance Management Total		1,939,491
	Permits & Inspections		
	Permits & Inspections	Salaries And Benefits	2,126,561
	Permits & Inspections	5000:Salaries and Wages	1,369,058
	Permits & Inspections	5030:Benefits	757,503
	Permits & Inspections	Operating Expenditures - Discretionary	128,449
	Permits & Inspections	6010:Uniforms	4,400
	Permits & Inspections	6020:Travel and Training	21,949
	Permits & Inspections	6060:Office Expenses	21,800
	Permits & Inspections	6090:Contract and Professional Services	59,600
	Permits & Inspections	6525:Telecommunications	20,700
	Permits & Inspections	Operating Expenditures - Non-Discretionary	53,316
	Permits & Inspections	6510:Non Discretionary	53,316

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Permits & Inspections Total		2,308,326
	Planning		
	Planning	Salaries And Benefits	2,021,061
	Planning	5000:Salaries and Wages	1,341,817
	Planning	5030:Benefits	679,244
	Planning	Operating Expenditures - Discretionary	502,669
	Planning	6020:Travel and Training	36,231
	Planning	6060:Office Expenses	44,438
	Planning	6090:Contract and Professional Services	375,000
	Planning	6160:Advertising	30,000
	Planning	6525:Telecommunications	17,000
	Planning	Operating Expenditures - Non-Discretionary	34,346
	Planning	6510:Non Discretionary	34,346
	Planning Total		2,558,076
	Pre-K		
	Pre-K	Program Support	830,578
	Pre-K	6520:Program Support	830,578
	Pre-K Total		830,578
	Pre-trial Release		
	Pre-trial Release	Salaries And Benefits	1,031,529
	Pre-trial Release	5000:Salaries and Wages	656,258
	Pre-trial Release	5030:Benefits	375,271
	Pre-trial Release	Operating Expenditures - Discretionary	62,890
	Pre-trial Release	6020:Travel and Training	9,500
	Pre-trial Release	6060:Office Expenses	7,200
	Pre-trial Release	6090:Contract and Professional Services	36,364
	Pre-trial Release	6525:Telecommunications	9,826
	Pre-trial Release	Operating Expenditures - Non-Discretionary	25,885
	Pre-trial Release	6510:Non Discretionary	25,885
	Pre-trial Release Total		1,120,304
	Public Health		
	Public Health	Salaries And Benefits	10,708,144
	Public Health	5000:Salaries and Wages	6,809,437
	Public Health	5030:Benefits	3,898,707
	Public Health	Operating Expenditures - Discretionary	5,608,937
	Public Health	6010:Uniforms	1,915
	Public Health	6020:Travel and Training	201,839
	Public Health	6040:Rent and Lease	211,368
	Public Health	6060:Office Expenses	266,397
	Public Health	6070:Maintenance and Repair	8,135
	Public Health	6090:Contract and Professional Services	4,163,133
	Public Health	6105:Charges and Fees	5,000
	Public Health	6110:Medical Supplies	751,150

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Public Health	Program Support	2,741,000
	Public Health	6520:Program Support	2,741,000
	Public Health	Operating Expenditures - Non-Discretionary	237,758
	Public Health	6510:Non Discretionary	237,758
	Public Health Total		19,295,839
Public Safety			
	Public Safety	Operating Expenditures - Non-Discretionary	659,442
	Public Safety	6510:Non Discretionary	659,442
	Public Safety Total		659,442
Public Safety Training Center			
	Public Safety Training Center	Salaries And Benefits	332,868
	Public Safety Training Center	5000:Salaries and Wages	240,452
	Public Safety Training Center	5030:Benefits	92,416
	Public Safety Training Center	Operating Expenditures - Discretionary	949,044
	Public Safety Training Center	6000:Utilities	140,566
	Public Safety Training Center	6010:Uniforms	5,600
	Public Safety Training Center	6020:Travel and Training	4,000
	Public Safety Training Center	6030:Vehicle Expense	1,100
	Public Safety Training Center	6060:Office Expenses	5,300
	Public Safety Training Center	6070:Maintenance and Repair	589,875
	Public Safety Training Center	6090:Contract and Professional Services	192,603
	Public Safety Training Center	6525:Telecommunications	10,000
	Public Safety Training Center	Operating Expenditures - Non-Discretionary	15,472
	Public Safety Training Center	6510:Non Discretionary	15,472
	Public Safety Training Center Total		1,297,384
Register of Deeds			
	Register of Deeds	Salaries And Benefits	1,447,353
	Register of Deeds	5000:Salaries and Wages	889,938
	Register of Deeds	5030:Benefits	557,415
	Register of Deeds	Operating Expenditures - Discretionary	2,506,050
	Register of Deeds	6020:Travel and Training	10,000
	Register of Deeds	6060:Office Expenses	55,000
	Register of Deeds	6070:Maintenance and Repair	1,500
	Register of Deeds	6090:Contract and Professional Services	75,050
	Register of Deeds	6105:Charges and Fees	2,362,000
	Register of Deeds	6525:Telecommunications	2,500
	Register of Deeds	Operating Expenditures - Non-Discretionary	41,740
	Register of Deeds	6510:Non Discretionary	41,740
	Register of Deeds Total		3,995,143
Sheriff's Office			
	Sheriff's Office	Salaries And Benefits	20,615,034
	Sheriff's Office	5000:Salaries and Wages	12,895,127
	Sheriff's Office	5030:Benefits	7,719,907

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Sheriff's Office	Operating Expenditures - Discretionary	1,281,958
	Sheriff's Office	6010:Uniforms	290,668
	Sheriff's Office	6020:Travel and Training	82,400
	Sheriff's Office	6030:Vehicle Expense	99,250
	Sheriff's Office	6040:Rent and Lease	1,150
	Sheriff's Office	6060:Office Expenses	260,061
	Sheriff's Office	6070:Maintenance and Repair	28,963
	Sheriff's Office	6075:Equipment	149,843
	Sheriff's Office	6090:Contract and Professional Services	220,201
	Sheriff's Office	6525:Telecommunications	149,422
	Sheriff's Office	Program Support	5,700
	Sheriff's Office	6520:Program Support	5,700
	Sheriff's Office	Operating Expenditures - Non-Discretionary	734,597
	Sheriff's Office	6510:Non Discretionary	734,597
		Sheriff's Office Total	22,637,289
	Soil Conservation		
	Soil Conservation	Salaries And Benefits	480,031
	Soil Conservation	5000:Salaries and Wages	350,614
	Soil Conservation	5030:Benefits	129,417
	Soil Conservation	Operating Expenditures - Discretionary	51,534
	Soil Conservation	6020:Travel and Training	4,000
	Soil Conservation	6030:Vehicle Expense	2,000
	Soil Conservation	6060:Office Expenses	39,736
	Soil Conservation	6070:Maintenance and Repair	198
	Soil Conservation	6090:Contract and Professional Services	1,900
	Soil Conservation	6140:Meetings and Events	1,200
	Soil Conservation	6525:Telecommunications	2,500
	Soil Conservation	Operating Expenditures - Non-Discretionary	9,913
	Soil Conservation	6510:Non Discretionary	9,913
		Soil Conservation Total	541,478
	Strategic Partnership Grants		
	Strategic Partnership Grants	Program Support	1,567,475
	Strategic Partnership Grants	6520:Program Support	1,567,475
		Strategic Partnership Grants Total	1,567,475
	Tax Assessment		
	Tax Assessment	Salaries And Benefits	2,618,938
	Tax Assessment	5000:Salaries and Wages	1,594,291
	Tax Assessment	5030:Benefits	1,024,647
	Tax Assessment	Operating Expenditures - Discretionary	600,599
	Tax Assessment	6020:Travel and Training	23,500
	Tax Assessment	6060:Office Expenses	139,400
	Tax Assessment	6070:Maintenance and Repair	3,600
	Tax Assessment	6090:Contract and Professional Services	416,099
	Tax Assessment	6160:Advertising	3,000

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
100 General	Tax Assessment	6525:Telecommunications	15,000
	Tax Assessment	Operating Expenditures - Non-Discretionary	53,235
	Tax Assessment	6510:Non Discretionary	53,235
	Tax Assessment Total		3,272,772
	Tax Collections		
	Tax Collections	Salaries And Benefits	1,281,512
	Tax Collections	5000:Salaries and Wages	780,264
	Tax Collections	5030:Benefits	501,248
	Tax Collections	Operating Expenditures - Discretionary	346,620
	Tax Collections	6020:Travel and Training	24,725
	Tax Collections	6060:Office Expenses	150,500
	Tax Collections	6070:Maintenance and Repair	2,500
	Tax Collections	6090:Contract and Professional Services	35,000
	Tax Collections	6105:Charges and Fees	121,695
	Tax Collections	6160:Advertising	10,000
	Tax Collections	6525:Telecommunications	2,200
	Tax Collections	Operating Expenditures - Non-Discretionary	15,200
	Tax Collections	6510:Non Discretionary	15,200
	Tax Collections Total		1,643,332
	Veterans Service		
	Veterans Service	Salaries And Benefits	476,168
	Veterans Service	5000:Salaries and Wages	300,611
	Veterans Service	5030:Benefits	175,557
	Veterans Service	Operating Expenditures - Discretionary	14,241
	Veterans Service	6020:Travel and Training	14,241
	Veterans Service	Operating Expenditures - Non-Discretionary	2,500
	Veterans Service	6510:Non Discretionary	2,500
	Veterans Service Total		492,909
100 General Total			316,861,799

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
220 Occupancy Tax			
	Finance		
	Finance	Operating Expenditures - Discretionary	23,000,000
	Finance	6090:Contract and Professional Services	22,655,000
	Finance	6105:Charges and Fees	345,000
	Finance Total		23,000,000
220 Occupancy Tax Total			23,000,000

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
223 911			
	911 Operations		
	911 Operations	Operating Expenditures - Discretionary	971,500
	911 Operations	6020:Travel and Training	3,000
	911 Operations	6040:Rent and Lease	2,500
	911 Operations	6060:Office Expenses	35,000
	911 Operations	6090:Contract and Professional Services	6,000
	911 Operations	6500:Information Technology	625,000
	911 Operations	6525:Telecommunications	300,000
	911 Operations	Capital Outlay	656,000
	911 Operations	7000:Capital Outlay	656,000
	911 Operations Total		1,627,500
223 911 Total			1,627,500

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
225 ROD Automation			
Interfund Transfers			
Interfund Transfers		Transfers And Other Financing	196,050
Interfund Transfers		8000:Interfund Transfer Expense	196,050
Interfund Transfers Total			196,050
Register of Deeds			
Register of Deeds		Operating Expenditures - Discretionary	74,262
Register of Deeds		6060:Office Expenses	59,262
Register of Deeds		6090:Contract and Professional Services	15,000
Register of Deeds Total			74,262
225 ROD Automation Total			270,312

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
228 Fire Departments			
	Volunteer Fire Districts		
	Volunteer Fire Districts	Program Support	28,576,959
	Volunteer Fire Districts	6520:Program Support	28,576,959
	Volunteer Fire Districts	Contingency	2,700,000
	Volunteer Fire Districts	9002:Budgetary Contingency	2,700,000
	Volunteer Fire Districts Total		31,276,959
228 Fire Departments Total			31,276,959

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
230 Transportation			
Interfund Transfers			
	Interfund Transfers	Transfers And Other Financing	80,179
	Interfund Transfers	8000:Interfund Transfer Expense	80,179
	Interfund Transfers Total		80,179
Transportation			
	Transportation	Salaries And Benefits	17,000
	Transportation	5030:Benefits	17,000
	Transportation	Operating Expenditures - Discretionary	3,280,717
	Transportation	6000:Utilities	8,500
	Transportation	6030:Vehicle Expense	10,000
	Transportation	6040:Rent and Lease	54,822
	Transportation	6060:Office Expenses	17,500
	Transportation	6070:Maintenance and Repair	12,000
	Transportation	6090:Contract and Professional Services	3,086,549
	Transportation	6500:Information Technology	83,346
	Transportation	6525:Telecommunications	8,000
	Transportation	Operating Expenditures - Non-Discretionary	287,289
	Transportation	6510:Non Discretionary	287,289
	Transportation	Capital Outlay	905,835
	Transportation	7000:Capital Outlay	905,835
	Transportation Total		4,490,841
230 Transportation Total			4,571,020

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
<hr/>			
231 Woodfin PDF			
	Debt		
	Debt	Debt Service	672,950
	Debt	6300:Debt Service	672,950
	Debt Total		672,950
<hr/>			
231 Woodfin PDF Total			672,950
<hr/>			

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
270 Forfeitures			
	Sheriff's Office		
	Sheriff's Office	Operating Expenditures - Discretionary	631,712
	Sheriff's Office	6020:Travel and Training	20,000
	Sheriff's Office	6060:Office Expenses	601,712
	Sheriff's Office	6090:Contract and Professional Services	10,000
	Sheriff's Office Total		631,712
270 Forfeitures Total			631,712

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
466 Solid Waste			
	Debt		
	Debt	Debt Service	963,550
	Debt	6300:Debt Service	963,550
	Debt Total		963,550
	Interfund Transfers		
	Interfund Transfers	Transfers And Other Financing	472,928
	Interfund Transfers	8000:Interfund Transfer Expense	472,928
	Interfund Transfers Total		472,928
	Solid Waste		
	Solid Waste	Salaries And Benefits	2,403,903
	Solid Waste	5000:Salaries and Wages	1,426,058
	Solid Waste	5030:Benefits	977,845
	Solid Waste	Operating Expenditures - Discretionary	4,615,384
	Solid Waste	6000:Utilities	50,000
	Solid Waste	6010:Uniforms	15,900
	Solid Waste	6020:Travel and Training	50,000
	Solid Waste	6030:Vehicle Expense	446,425
	Solid Waste	6040:Rent and Lease	143,300
	Solid Waste	6060:Office Expenses	1,115,370
	Solid Waste	6070:Maintenance and Repair	748,000
	Solid Waste	6090:Contract and Professional Services	1,639,789
	Solid Waste	6105:Charges and Fees	394,600
	Solid Waste	6500:Information Technology	6,000
	Solid Waste	6525:Telecommunications	6,000
	Solid Waste	Operating Expenditures - Non-Discretionary	670,074
	Solid Waste	6510:Non Discretionary	670,074
	Solid Waste	Capital Outlay	763,595
	Solid Waste	7000:Capital Outlay	763,595
	Solid Waste Total		8,452,956
466 Solid Waste Total			9,889,434

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
Company Buncombe County
Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
469 Inmate Commissary			
	Detention Center		
	Detention Center	Salaries And Benefits	150,997
	Detention Center	5000:Salaries and Wages	79,953
	Detention Center	5030:Benefits	71,044
	Detention Center	Operating Expenditures - Discretionary	319,850
	Detention Center	6000:Utilities	15,000
	Detention Center	6060:Office Expenses	137,375
	Detention Center	6090:Contract and Professional Services	167,475
	Detention Center	Operating Expenditures - Non-Discretionary	13,976
	Detention Center	6510:Non Discretionary	13,976
	Detention Center	Contingency	50,817
	Detention Center	9002:Budgetary Contingency	50,817
	Detention Center Total		535,640
469 Inmate Commissary Total			535,640

Buncombe County Line Item Budget - Adopted

All Annual Funds: Expenditures

Fiscal Year 2019
 Company Buncombe County
 Report as of: 7/1/2018

Fund/Function	Cost Center	Ledger Account Summary	Budget as Adopted
480 Insurance			
Benefits and Risk			
Benefits and Risk		Salaries And Benefits	597,693
Benefits and Risk		5000:Salaries and Wages	417,633
Benefits and Risk		5030:Benefits	180,060
Benefits and Risk		Operating Expenditures - Discretionary	2,101,531
Benefits and Risk		5010:Insurance Claims	1,233,429
Benefits and Risk		6020:Travel and Training	9,047
Benefits and Risk		6060:Office Expenses	4,550
Benefits and Risk		6105:Charges and Fees	853,005
Benefits and Risk		6525:Telecommunications	1,500
Benefits and Risk Total			2,699,224
Employee Health			
Employee Health		Salaries And Benefits	354,100
Employee Health		5000:Salaries and Wages	250,809
Employee Health		5030:Benefits	103,291
Employee Health		Operating Expenditures - Discretionary	83,439
Employee Health		6020:Travel and Training	4,800
Employee Health		6060:Office Expenses	2,648
Employee Health		6090:Contract and Professional Services	1,800
Employee Health		6110:Medical Supplies	72,691
Employee Health		6525:Telecommunications	1,500
Employee Health Total			437,539
Interfund Transfers			
Interfund Transfers		Transfers And Other Financing	1,500,000
Interfund Transfers		8000:Interfund Transfer Expense	1,500,000
Interfund Transfers Total			1,500,000
Medical Insurance			
Medical Insurance		Operating Expenditures - Discretionary	31,328,254
Medical Insurance		5010:Insurance Claims	27,979,504
Medical Insurance		6090:Contract and Professional Services	140,000
Medical Insurance		6105:Charges and Fees	2,508,750
Medical Insurance		6120:Medicare Supplement	700,000
Medical Insurance Total			31,328,254
480 Insurance Total			35,965,017
Expense Total			425,302,343

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.

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)

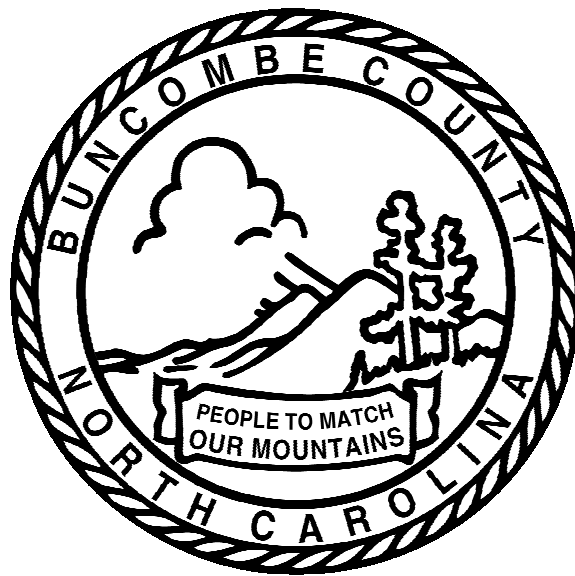
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

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.



www.buncombecounty.org