



2022 ANNUAL BUDGET REPORT

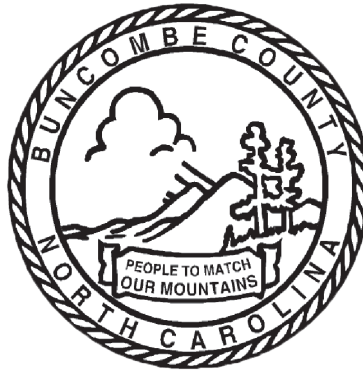
FOR THE FISCAL YEAR ENDING JUNE 30, 2022



BUNCOMBE COUNTY
NORTH CAROLINA

Buncombe County, North Carolina

Annual Budget Fiscal Year 2021-2022



Board of Commissioners

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

County Manager

Avril M. Pinder, CPA, ICMA-CM

Prepared By:

Buncombe County Budget Office
Jennifer Barnette, Budget Director
Heather Holsey, Budget Analyst
John Hudson, Budget Analyst
Rusty Mau, Budget Analyst
Sam Riddle, Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Buncombe County

North Carolina

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

Table of Contents

Mission, Vision, and Values	6
County Seal	7
State & County Map	8
County Commissioners	9
Organizational Chart	10
Budget Message	11
Changes from Recommended to Adopted	26
<u>Executive Summary</u>	27
Revenue-Neutral & Reappraisals	28
Total County Funds	29
General Fund	30
Where Does the Funding Come From?	30
Where Does the Funding Go?	36
Other Funds	38
Revenues & Expenditures by Funds Tables	41
Fund Balance Analysis	47
Personnel Summary	51
Financial Outlook	54
<u>Policies & Goals</u>	62
Basis of Accounting	63
Basis of Budgeting	64
Operating Funds	65
Budget Process	67
Budget Calendar	70
Fiscal Policies	73
<u>Strategic Focus Areas & Departments</u>	77
Update on Strategic Plan Implementation	78
General Fund	80
Education	125
Performance Measures	127
Other Funds	150
Capital Improvement Plan	165
Debt Service	173
Supplemental Section	181

Common Questions

What's the County's property tax rate?

The property tax rate for FY2021 can found on page [31](#).

How does the property reappraisal affect the tax rate?

Information about the property tax reappraisal and the required revenue-neutral tax calculation can found on page [28](#).

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

This information can be found on page [30](#) along with how funds are spent on page [36](#).

What fiscal policies does the County have in place?

All policy information can be found in the Policies & Goals section (p.[62-76](#)) and Supplemental [Appendices C-N](#) (p.218-310). It can also be found on the [Transparency website](#).

What's the population of Buncombe County?

Population along with a lot of great community data and county history can be found in the Community Profile, [Appendix A](#) (p.182-190).

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

A breakdown of all County positions can be found in the Personnel Summary beginning page [51](#).

BUNCOMBE COUNTY GOVERNMENT

OUR MISSION

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

OUR VISION

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

OUR VALUES

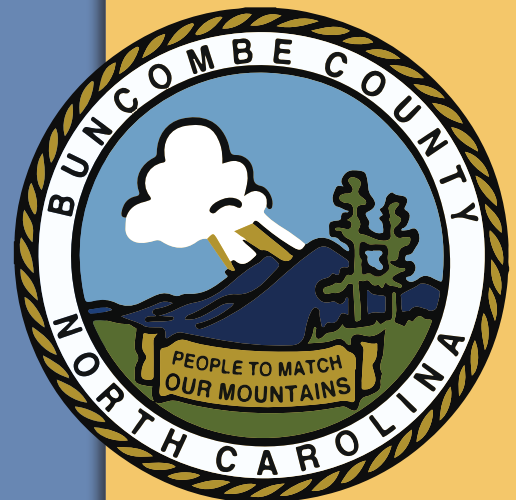
Respect

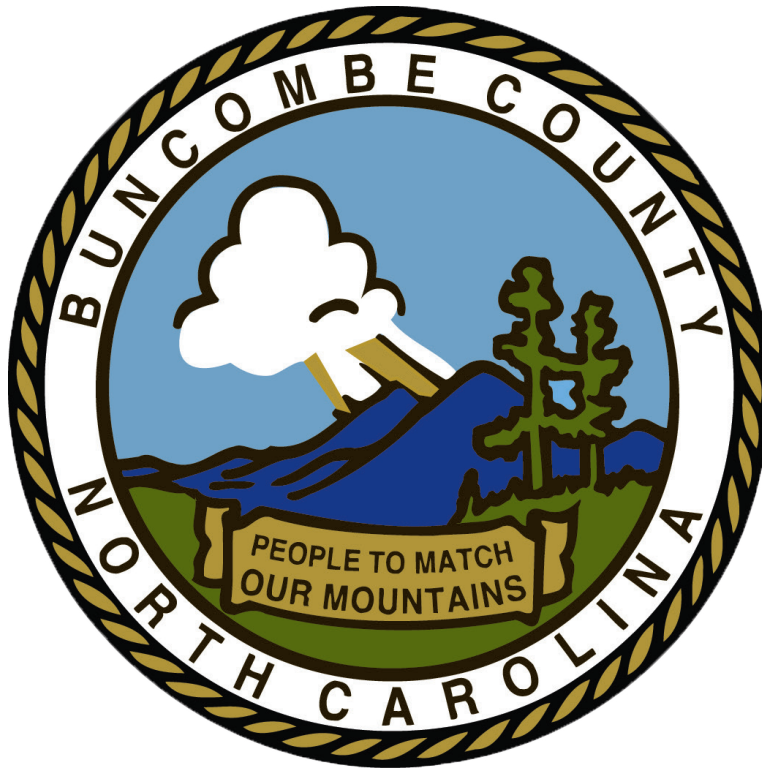
Integrity

Collaboration

Honesty

Equity

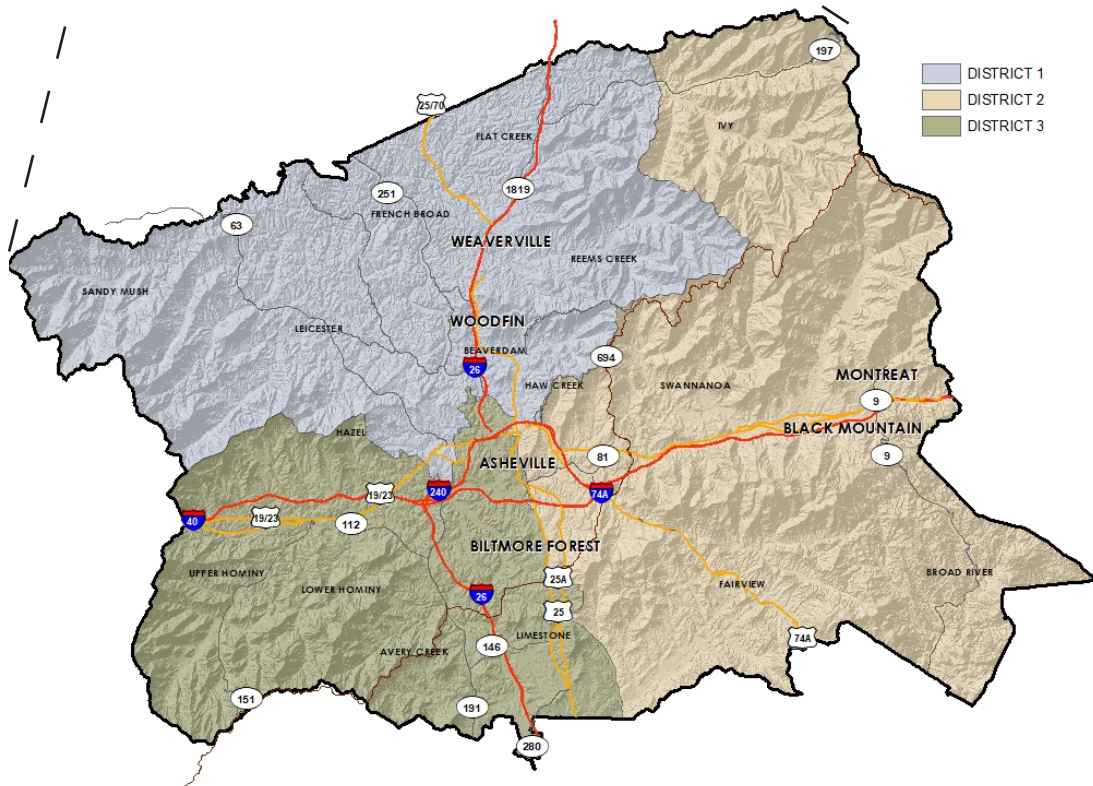




The Buncombe County Seal

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

Buncombe County North Carolina



<i>Population</i>	269,452
<i>Area</i>	656 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

Buncombe County

Board of Commissioners

CHAIR



Brownie Newman

DISTRICT 1



**Al Whitesides,
Vice-Chair**

DISTRICT 2



Amanda Edwards

DISTRICT 3



Parker Sloan



Terri Wells



**Jasmine Beach-
Ferarra**



Robert Pressley

County Officials

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

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



Organizational Chart

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

Residents

Register of Deeds
Drew Reisinger

Sheriff
Quentin Miller

Board of Commissioners

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

External Audit Committee

Internal Auditor
Vacant

Clerk to the Board
Lamar Joyner

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

County Manager
Avril Pinder

Finance
Don Warn

Tax Collector
Jennifer Pike

Administrative Coordinator
Vacant

Assistant County Manager
DK Wesley

Assistant County Manager
Sybil Tate

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

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



Buncombe County Government

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



Looking southeast out of Buncombe County on the Blue Ridge Parkway

May 18, 2021

Dear Buncombe County Commissioners,

In accordance with The North Carolina Local Government Budget and Fiscal Control Act, I submit the Fiscal Year (FY) 2022 recommended annual budget for Buncombe County for your review and consideration.

This Budget Message is different from last year's in that I write it from a place of hope. With that hope, recommend a budget that will place Buncombe County on the path to recovery from the COVID-19 pandemic while building toward equity that our community has requested.

While the pandemic created anxiety and turmoil for many, our thoughtful approach to budgeting expenditures and revenues in FY 2021 has left us positioned to manage the needs of our populace while

continuing our efforts in support of the Strategic Plan the Board of Commissioners established in FY 2020 to benefit our community.

As we begin to close the door on the pandemic, we open a new door for opportunity and renewal. This was our mindset as we began budget planning for the upcoming fiscal year. Department leaders were tasked with developing departmental goals and measures to support our Strategic Plan. Funding those goals informed planning for the FY2022 budget year.

While we anticipate federal funding from the American Rescue Plan Local Fiscal Recovery Funds of about \$50 million over the next 14 months, the guidance for spending those dollars has just been provided by the U.S. Treasury. Best practice dictates that this funding be used for one-time expenditures and/or infrastructure and, as such, these dollars do not influence the budget I am recommending.

My goal, as ever, in developing the County's budget is transparency and accountability. The recommended Fiscal Year 2021-2022 (FY2022) budget provides the opportunity for Buncombe County to continue to deliver a high level of service, take advantage of new prospects, and recover from this pandemic all while maintaining fiscal responsibility with taxpayer dollars.

FY2022 Budget Summary

Highlights

As you know, 2021 was a revaluation year and per statute, we have calculated a revenue-neutral tax rate of 46.8 cents. I believe a revenue-neutral rate will neither sustain the level of service called for by the community nor help achieve our long-term goals. Therefore, I am recommending a tax rate of 48.8 cents per \$100 of assessed valuation, 2.0 cents above revenue-neutral.

Some of the foundational investments I am recommending are:

- New Positions – This budget proposes 17 full-time positions and 11 part-time positions across 12 departments. Five of these full-time positions, along with two part-time, are currently grant-funded and will be transitioned to County funds for half the year or less.
- Equity – To ensure the successful pursuit of our equity-oriented goals, we are investing in an Equity Officer as well as providing funding for training and community engagement in how the County can best implement an Equity Plan and deliver equitable services and practice.
- Improving Emergency Medical Services – In order to ensure quality-of-care and improve response time, we will increase the size of our ambulance fleet by an additional ambulance, upfit existing ambulances with new stretchers, invest in a training officer, and provide funding to build our pool of as-needed paramedic staff.
- Comprehensive Facilities Plan – We contracted in FY2021 for a comprehensive study of our County facilities in order to plan for and reduce maintenance costs, avoid leasing costs, and find



the best use of space for providing customer service. This has yielded a 15-year plan for upgrading facilities and moving departments to where they can most effectively deliver services and make the best use of our buildings. This will result in newly identified Capital Projects beginning in FY2022.

- Maintenance – In FY2021, we deferred over \$1 million of Information Technology upgrades and maintenance due to uncertainty about the impact the pandemic would have on the economy. This budget reestablishes funding to ensure that we are able to get our IT infrastructure back on track. Additionally, it also provides funding for General Services to address immediate concerns identified through the Comprehensive Facility Assessment.
- Contingency Funding – Budgeting contingency for unanticipated expenditures is a best practice. We needed that contingency in FY2021 to address start-up costs of our pandemic vaccination efforts. Budgeting this again for FY2022 will help provide reassurance for unanticipated circumstances.
- Comprehensive Plan 2043 – In FY2021, we approved the funding of a Comprehensive Plan, a plan that identifies long-term community vision and a growth framework. We begin work on this plan in August and it will help define our needs around land use, infrastructure and other key community needs over the next 20 years. This plan is certain to guide budgetary considerations as we move forward.
- Broadband Expansion – This has been a need for much of Buncombe County and in FY2021, we issued a request for proposals (RFP) to explore possibilities for expanding broadband. While North Carolina statute currently limits local government flexibility, we are extremely hopeful that this legislation will be changed to accommodate Federal funding for broadband from the American Rescue Plan.

Expenditures

The recommended budget provides \$510,371,830 in total expenditures across all operating funds, with a General Fund total of \$359,953,720. The proposed tax rate to support the FY2022 budget has been reduced to 48.8 cents per \$100 of assessed valuation. The additional 2.0 cents above revenue-neutral provides \$9,557,240 more revenue than the neutral rate to address County needs informed by our Strategic Plan.

The value of a penny on the tax rate is \$4,802,633.

The FY2022 recommended budget amounts are as follows:

- General Fund budget of **\$359,953,720**
- Occupancy Tax Special Revenue Fund budget of \$30,000,000
- 911 Special Revenue Fund budget of \$569,343
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$159,101
- Register of Deeds Fund budget of \$400,000
- Special Taxing Districts Fund budget of \$56,741,373

- Mountain Mobility Special Revenue Fund budget of \$5,622,537
- Project Development Financing (PDF) Woodfin Special Revenue Fund budget of \$778,450
- School Fines and Forfeitures Fund budget of \$2,000,000
- Tax Reappraisal Fund budget of \$198,013
- Sheriff Forfeitures Fund budget of \$271,681
- Solid Waste Enterprise Fund budget of \$12,493,164
- Inmate Commissary and Welfare Fund budget of \$483,983
- Trust Children Services Payment Fund budget of \$500,000
- Insurance and Benefits Fund budget of \$40,200,465

Revenues

General Fund Revenues, excluding appropriated fund balance, total **\$351,050,267**, an overall increase of 5% from the FY2021 amended budget.

Ad Valorem Taxes – Property taxes for FY2022 are budgeted at **\$233,596,662**, an increase of \$21,334,815 (10%) over the FY2021 amended budget. Last year’s collection rate was budgeted at a conservative 99.0% rate but our Tax Collection Department’s efforts yielded a higher rate of collections than we anticipated. This means we can budget at a 99.5% collection rate for FY2022.

Sales Taxes – Sales Tax collection in FY2021 significantly exceeded our projections and we are adjusting our budget for FY2022 accordingly. Sales taxes are budgeted at **\$36,344,931**, an increase of \$6,276,707 (21%) above FY2021 amended budget.

Fund Balance – This plan proposes using **\$8.90 million** of fund balance thereby preserving a 15% minimum fund balance by policy.

Moving Forward With Our Strategic Plan

Under the Board’s leadership, in July 2019 staff began to work on a countywide Strategic Plan known as Buncombe 2025.

The Strategic Plan’s four community focus areas and three foundational focus areas continue to guide our work over this five-year period. As we developed the proposed FY2022 budget, departments began to align their work to advance the goals of the Strategic Plan by developing department goals that support the focus areas of the Plan.



On December 10, 2020, you attended a budget retreat where one of our activities was to identify the priorities within the Strategic Plan that you felt strongly we should budget to support. Those top five priorities identified were Early Childhood, Affordable Housing, Broadband, Equity, and Economic Development. Some of the FY2022 budgeted items that support these priorities are outlined below and detailed throughout this message:

Commissioner-Driven FY2022 Budget Priorities

Early Childhood

- Early Childhood Grants \$3.7MM

Affordable Housing

- Affordable Housing Near Transportation and Jobs \$2.3MM
- Community Development Analyst

Broadband

- Broadband Expansion*

Equity

- Racial Equity Action Plan
- Equity Officer
- Isaac Coleman and Tipping Point Grants

Economic Development

- Economic Development Investment Program
- 1,000 jobs avg \$35 per hour
- \$700MM in Capital Investments

*Exploring eligibility with American Rescue Plan Local Fiscal Recovery Funds



The following highlights are initiatives and programs budgeted for FY2022 that support the components of the Strategic Plan. This list is not exhaustive but demonstrates many new and continued commitments the County is undertaking for FY2022.

Community Focus Areas

Educated and Capable Community – A County where all residents thrive and demonstrate resilience throughout their lives

- Public School and Community College Funding – recommended budgets for our public schools and community college for FY2022:
 - Asheville City Schools - **\$13,059,877**, a 3% increase from FY2021 Amended budget
 - Buncombe County Schools - **\$71,854,796**, a 3% increase from FY2021 Amended budget
 - Asheville-Buncombe Technical Community College - **\$7,275,600**, a 2.8% increase from FY2021 Amended budget
- Early Childhood Grants - The purpose of the Early Childhood Education and Development Fund is to ensure that every child in Buncombe County has an equal opportunity to thrive during their first 2,000 days, including access to quality early childhood education. Grants are awarded in support of creating new classrooms, supporting capacity/quality, recruiting and retaining qualified teachers, and enhancing the effectiveness of the overall system of early care and education. A list of grantees can be found in Appendix A.

Proposed FY2022 investments in Early Childhood Grants total **\$3,745,440**, an increased investment of \$924,851 from FY2021.

- Literacy Pilot Program - The program will work to develop grade-level, capable leaders by preparing and supporting teens to serve as tutors and role models for younger students, resulting in improved literacy outcomes for both. The focus will be on reducing gaps in education among racial lines.

Proposed FY2022 investments in Literacy Pilot Program is **\$255,000**.

- Strengthen Poll Worker Training – Provide voters a better experience by increasing training time, redesigning materials and supplies, shifting from general to job specific training, creating a learning management system, and adding inclusiveness/equity training. Issue post training survey to monitor training effectiveness. Work with the parties to make poll worker appointments in 2021, and leverage the list of people showing interest in 2020 to expand recruiting efforts.



Proposed FY2022 investments in Strengthening Poll Worker Training are **\$18,650** in operating dollars and a new **Elections Training Specialist** position in salary and benefits of **\$90,432**.

- Expand Preschool Outreach Program (POP) Services - The Library will expand the Preschool Outreach Program (POP) by increasing the quality, availability, and use of its curriculum kit and story bag collection; enhancing volunteer recruitment and management; and increasing classroom book-crate circulation. Library staff will audit existing materials, as well as create new curriculum kits for classroom use, for relevancy and application to NC Curriculum standards through an equity lens. Community volunteers will continue to engage with childcare centers to provide high quality, early literacy programs.

Proposed FY2022 investments in Expanding POP Services total **\$24,000**.

Environmental and Energy Stewardship – High quality air, water, farmland and renewable energy for future generations

- Expanding Conservation Easements - The County proactively works with landowners to place conservation easements on farmland and other environmentally sensitive tracts of land. In support of the Strategic Plan, Buncombe County will increase the investment in this program to initiate 19 easements covering 1,000 acres.

Proposed FY2022 investment in Expanding Conservation Easements totals **\$750,000** and a new **Farmland Preservation Program Coordinator** position in salary and benefits of **\$76,732**.

- Blue Horizons Project – This initiative supports weatherization and renewable energy for low and moderate-income residents in Buncombe County. It aims to reduce energy burden and increase access to renewable energy options in our community.

Proposed FY2022 investment in Blue Horizons Project totals **\$125,000**.

- Alternatively Fueled Vehicles – To further the County’s efforts to reduce greenhouse gas emissions, the FY2022 recommended budget includes funding for vehicle replacements. Almost 74% of FY2022 spending on vehicles will be to purchase vehicles that are alternatively fueled.

Proposed FY2022 investment in Alternatively Fueled Vehicles totals **\$1,285,665**.

- Landfill Cell 6 Gas Collection and Control System – This project will expand gas capture infrastructure to allow for more efficient collection and control of landfill gas in our most active Municipal Solid Waste (MSW) cell, and will work to reduce greenhouse gas emissions and improve local air quality.



Proposed FY2022 investment in Landfill Cell 6 Gas Collection and Control System totals **\$350,000**.

- Solarize Asheville Buncombe - The County is investing in this community group purchasing campaign to help lower the up-front costs of renewable energy for homeowners. The County's investment specifically focuses on increasing access to solar for households of low income and Black, Indigenous and People of Color (BIPOC) in the County.

Proposed FY2022 investment in Solarize Asheville Buncombe totals **\$25,000**.

- Solar Panels on County Buildings (Phase 2) –The goal of this project is to reduce greenhouse gas emissions as well as to provide long-term utility cost savings for the County. Phase 2 will add solar panels to the East Asheville Library, which is a solar ready construction and the Firing Range at the Public Safety Training Center.

Proposed FY2022 investment in Solar Panels on County Buildings (Phase 2) totals **\$400,000**.

Resident Well-Being – Our residents are safe, healthy and engaged in the community.

- Building Emergency Medical Services (EMS) Capacity – In order to meet increasing demand for EMS across the County while improving quality of service and meeting standard response times, we are investing in increasing the size of the ambulance fleet, training, staffing capacity, upfitting current ambulances with new stretchers, and equipment maintenance.

Proposed FY2022 investment in Building EMS Capacity represents an increase of **\$1,105,798** consisting of increased training, supplies and maintenance, Capital Outlay, a new **EMS Training Officer**, and increasing the size of our support pool of as-needed paramedic staff.

- Public Health Clinical Services Expansion - Pre-pandemic, Health and Human Services (HHS) had been on a three-year plan to increase capacity in clinical services to the community due to events like chicken pox outbreak, Legionnaire's disease outbreak, and vaccine hesitancy among parents of young children. The pandemic has only increased our need to be well resourced with nurses to respond to disease outbreaks and attend to the sustained public health of Buncombe County. To continue our efforts, two existing vacant full-time employees (FTEs) from the Economic Services Division will be repurposed to serve as Public Health Nurses.

Proposed FY2022 investment in Public Health Clinical Services Expansion totals **\$159,339**.

- Increasing Access to Public Transportation – Transportation will target specific eligible participants, geographically proximate service areas for Mountain Mobility, and increase ridership through community outreach campaigns and marketing. Further guidance and goals, policies and objectives coalescing with this initiative will be examined through the comprehensive planning process.



Proposed FY2022 investment in Increasing Access to Public Transportation totals **\$56,000**, which is part of a General Fund transfer to the Transportation Fund.

- Community Paramedicine – Emergency Services began a grant-funded Community Paramedicine pilot in FY2021. This team, consisting of a program manager and three community paramedics, supplement traditional Emergency Medical Services (EMS) by responding to individuals experiencing substance use crises or actively overdosing to offer services and connect clients to peer support and treatment options. The service will require County fund investment to continue when the grant expires in December 2021.

Proposed FY2022 investment in Community Paramedicine totals **\$240,515** (four new County funded positions, a Program Manager and three Community Paramedics from January-June 2022)

- Pre-Trial Screeners - As part of Buncombe County's strategic goal to reduce the jail population and enhance public safety, the County will support three currently grant-funded positions (one full-time, two part-time) in the General Fund when the Safety and Justice Challenge grant expires in January 2022.

Proposed FY2022 investment in Pre-Trial Screeners total **\$58,724** (three new County funded positions from February-June 2022)

- Health Promotion Supervisor - HHS has been rebuilding the population health service array over the past three years by restoring Care Management programs for children and the Community Health Assessment process from outside contractors, adding a robust Opioid Response in partnership with community members, and focusing on health equity. This has created the need for a team leader to coordinate the various aspects of health promotion and assessment. This position is being repurposed from an existing vacant FTE in the Quality Assurance Section.

Proposed FY2022 investment in Health Promotion Supervisor totals **\$96,393**

- Community Recreation Grants - Provide funding to qualified organizations within Buncombe County interested in working with our Department through the promotion of recreational fitness, health and wellness initiatives as well as community based activities and capital improvements that increase recreational opportunities for the communities served. A list of grantees can be found in Appendix A.

Proposed FY2022 investment in Community Recreation Grants total **\$100,000**



- Code Purple Sheltering – HHS is collaborating with the City of Asheville and a community shelter agency to provide much-needed low barrier Code Purple sheltering to ensure that this population can stay warm during extreme cold conditions.

Proposed FY2022 investment in Code Purple Sheltering totals **\$40,000**

Vibrant Economy – A robust and sustainable regional economy that builds on our homegrown industries and talent and provides economic mobility for residents.

- Affordable Housing Near Transportation and Jobs - Evaluate existing and potential programs and incentives that encourage affordable housing development along transportation corridors and in areas where adequate public infrastructure exists. Initiate a vigorous, citizen engaged and policy focused comprehensive planning process. Further guidance and goals, policies and objectives coalescing with this initiative will be examined through the comprehensive planning process. A list of this year’s identified projects can be found in Appendix A.

Proposed FY2022 investment for new Affordable Housing projects includes \$1,461,845 plus an \$850,000 commitment to the East Haven project for a total of **\$2,311,845** transferred to the Special Projects Fund and a new **Community Development Analyst** position **\$52,593** (beginning in January 2022)

- Economic Development Investment Program - Buncombe County's Economic Development Investment program seeks to broaden and diversify the development of new businesses and industries in Buncombe County and to support the expansion of existing businesses and industries. The program specifically seeks to promote job growth, wages that exceed County median wages, and increase the property tax base. New economic development announcements in FY2022 are projected to create \$700M in capital investments and add 1,000 jobs averaging approximately \$35 per hour.

Proposed FY2022 investments for companies who are eligible for grants this year are:

- BorgWarner Turbo Systems, LLC **\$80,000**
- General Electric Company and Unison Engine Components, Inc. **\$496,333**
- Ingles Markets, Inc. **\$170,000**
- New Belgium Brewing Company, Inc. **\$650,000**
- Pratt & Whitney **\$2,700,000**

Foundational Focus Areas

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



- Racial Equity Action Plan - The efforts of the Diversity and Inclusion Workgroup have yielded a thoughtful Racial Equity Action Plan that will require resources to implement and execute effectively Countywide. The County Manager’s office will establish an Equity Officer while training, facilitation and planning will be funded through the Diversity, Equity and Inclusion program.

Proposed FY2022 Investment in the Racial Equity Action Plan totals **\$101,500** and a new **Equity Officer** position **\$166,507**

- Isaac Coleman Grants - Named for social justice champion Isaac Coleman, the Isaac Coleman Economic Community Investment Grant program calls for targeted investments in our communities that are currently working toward eliminating racial disparities and to champion equitable opportunity. Grants through this program are recommended for a three-year period with annual renewal subject to project performance and budget availability. FY2022 will be year two of the three-year grant cycle. A list of grantees can be found in Appendix A.

Proposed FY2022 investment in Isaac Coleman Economic Community totals **\$500,000**

- Tipping Point Grants - These are small grants for nonprofits to amplify community efforts. Actions will stack positive factors while offloading negative factors, thus reaching a *tipping point* toward greater community resiliency. Projects are focused on ensuring positive place, connecting people, and increasing equitable opportunity. A list of grantees can be found in Appendix A.

Proposed FY2022 investment in Tipping Point Grants totals **\$100,000**

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

- Fleet replacement – Continued funding for our vehicle replacement plan. Using our criteria-based system to assess the useful life of a vehicle, I am recommending the replacement of 22 Sheriff’s vehicles, two ambulances, four SUV’s and a truck for Emergency Services and one Environmental Health truck in FY2022.

Proposed FY2022 investment in Fleet Replacement is **\$1,745,056** (this includes the amount discussed for alternatively fueled vehicles)

- Community Survey – The Community Survey will provide the County with critical baseline data collection about how the community views our service delivery in order to better implement the Strategic Plan. Additionally, the survey will support equity efforts by breaking down this data so we can see responses to each question by geographic and demographic groups



Proposed FY2022 investment in the Community Survey totals **\$50,000**

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

- Supporting the Growth of Our Community – Development and growth in Buncombe County continues at an unabated rate. To meet this extraordinary demand, the following positions are recommended:
 - Code Enforcement Officer (Planning)
 - Fire Marshal (Emergency Services)
 - Tax Clerk (Tax Assessment)
- Safety and Service at our Libraries – Recent analyses conducted by Performance Management and the Comprehensive Facilities Assessment highlighted significant deficiencies in library staffing resulting from years of reductions. To reverse this trend, the Library has developed a multi-year plan to restore staffing levels in order to ensure safety and effective service across the library system. I am recommending nine new part-time Library Assistant positions for FY2022 as a next step toward reaching the Library’s staffing goals, continuing the strategy of prioritizing locations with the greatest staffing needs.
- County Administration Support – As our County services expand, so does the need to support them in Administration. Recommended in this budget are the following positions in the General Government function:
 - Accountant (Finance Department)
 - Auditor (Internal Audit Department)
 - Administrative Coordinator (Legal and Risk Department)

Capital Planning

We have developed a robust Capital Improvement Plan (CIP) and the Budget Department facilitates our annual Capital Review Process. The Capital Review team received presentations on 22 potential general fund projects and scored those projects using criteria established last year. Ten of these projects (one mainly funded by the 911 fund) were put forward to the County Manager for consideration. Furthermore, the Comprehensive Facility Assessment identified two additional projects.

For FY2022, the following Capital and Information Technology amounts are recommended:

CIP projects totaling **\$5,764,445**

- Debt service projects **\$3,534,029**
 - Administration Building Envelope Repair **\$2,458,869**

- Lake Julian Bathroom Additions **\$674,160**
- Solar Panel Installation Phase 2 **\$400,000**
- Pay-Go projects **\$866,801**
 - Building Automation System for Detention Center **\$174,052**
 - Accessible Boat Launch at Lake Julian Park **\$40,000**
 - Buncombe County Sports Park Dog Park **\$80,500**
 - Lake Julian Paddle Boat Replacement **\$88,000**
 - New Restroom Facility for Sports Park **\$159,000**
 - Owen Park Playground Upgrade **\$125,249**
 - Planning for Forward Facing Building **\$200,000** (Facility Plan)
- Public Health federal funding **\$150,000**
 - Mobile HHS Unit
- Excess 2015 Debt Proceeds **\$1,213,615**
 - FY22 40 Coxe Interior Renovation (Facility Plan)

Capital projects funded by other funds:

- 911 Fund **\$700,000**
 - Backup 911 Center
- Enterprise Fund Projects **\$4,315,747** (detailed in Solid Waste Disposal Fund)

This year, we will contribute **\$645,000** to Greenways with \$500,000 to the Woodfin Greenway, \$120,000 to the Enka Heritage Greenway (a portion of the Enka Destination Grant), and \$25,000 to the Sidewalks Fund. The contributions to the Woodfin Greenway and the Enka Heritage Greenway complete the County's current fiscal commitment to those projects.

The Information Technology (IT) Governance Committee (ITGC) evaluated all IT project requests in excess of \$5,000. The ITGC proposed 10 projects in FY2022 for a total cost of \$737K with recurring costs of approximately \$350,000 per year.

- Information Technology needs approved by ITGC totaling **\$548,351** in General Fund
 - Office365 Backup Solution **\$50,000**
 - Cobblestone Vendor Gateway **\$18,000**
 - Public Records Request Management Tool **\$30,000**
 - PowerBI Cloud Service **\$46,000**
 - Enterprise Budgeting Tool **\$318,351**
 - Community Engagement Platform **\$50,000**
 - Online Customer Relations Portal **\$25,000**
 - Papercut Print Release Terminals – Libraries **\$11,000**
- One software approved subsidized by the 911 Fund:
 - Emergency Fire Dispatch Protocols Tool **\$173,731**
- One software grant-funded:



- Inter-Departmental Case Management System **\$15,000**

Other Annual Funds

Solid Waste Disposal Fund – The Solid Waste Department has worked with the Budget Department to develop a five year Capital Improvement Plan. In Year 1 of the plan, the fund will subsidize the following Capital Projects and Outlay in FY2022:

- **Pay-Go:**
 - Compost Feasibility Study **\$100,000**
 - MSW Landfill Cell 6 Gas Collection and Control System Expansion **\$350,000**
 - New Floor Trailer for Transfer Station hauling **\$100,000**
 - New Semi-Trucks (6) for Transfer Station hauling **\$845,000**
 - Off-Road Dump Truck **\$465,000**
- **Debt Financing:**
 - Landfill Engineering Cell 7 MSW Construction - **\$15.1 million over seven years (\$2.2MM in FY2022)**
 - Landfill Phase 7 Construction and Demolition - **\$2 million over seven years (\$288,911 in FY2022)**

Reappraisal Reserve Fund – The County’s property reappraisal occurred in FY2021 the associated costs were paid from the fund. The next reappraisal is currently scheduled for FY2025 and the fund will cover related expenditures. The annual transfer establishes fund balance to cover anticipated expenses related to the reappraisal. The FY2022 recommended transfer of \$237,000 will cover anticipated expenses for FY2022 and build fund balance for the anticipated FY2025 reappraisal.

Insurance and Benefits Fund – The County experienced a significant decrease in healthcare claims costs during plan year 2020 (calendar year 2020). This was primarily due to reduced use of healthcare services (driven by the COVID-19 pandemic) and ongoing plan enhancements, such as a new drug formulary and physical therapy services. The County anticipates relatively stable claims costs during plan year 2021 (calendar year 2021). This trend reduced the County’s overall contribution to health insurance by approximately \$900,000. The insurance & benefits fund covers health and dental insurance, the employee health clinic, Medicare premiums, property, liability, and unemployment insurance, and workers’ compensation. Combined, the General Fund transfer for these expenditures decreased by approximately \$650,000 in FY2022 to \$34.7 million.

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



Closing

This FY2022 recommended budget is presented for your review and consideration as you develop an adopted budget. Our goal was to prepare a recommended budget that advances your strategic goals, provide a sustainable tax rate (48.8 cents, 2.0 cents above revenue-neutral) and continue to deliver the excellent level of service that our residents have come to expect. Over the next year, we will work together to pave the path to recovery and renewal for Buncombe County.

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

I wish to extend my personal gratitude for the sustained efforts and persistence of the Budget team under the leadership of Jennifer Barnette in partnership with Department Directors and staff in the development of this budget. I also extend my appreciation to the Buncombe County Board of Commissioners for their support in preparation for the 2022 Fiscal Year.

I truly value all of your feedback and support. I am hopeful to hear from you in the days ahead as you review the information attached to this message.

Respectfully submitted,



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



Changes from Recommended to Adopted

General Fund:

- *Education and Appropriated Fund Balance both increased by \$440,895.*

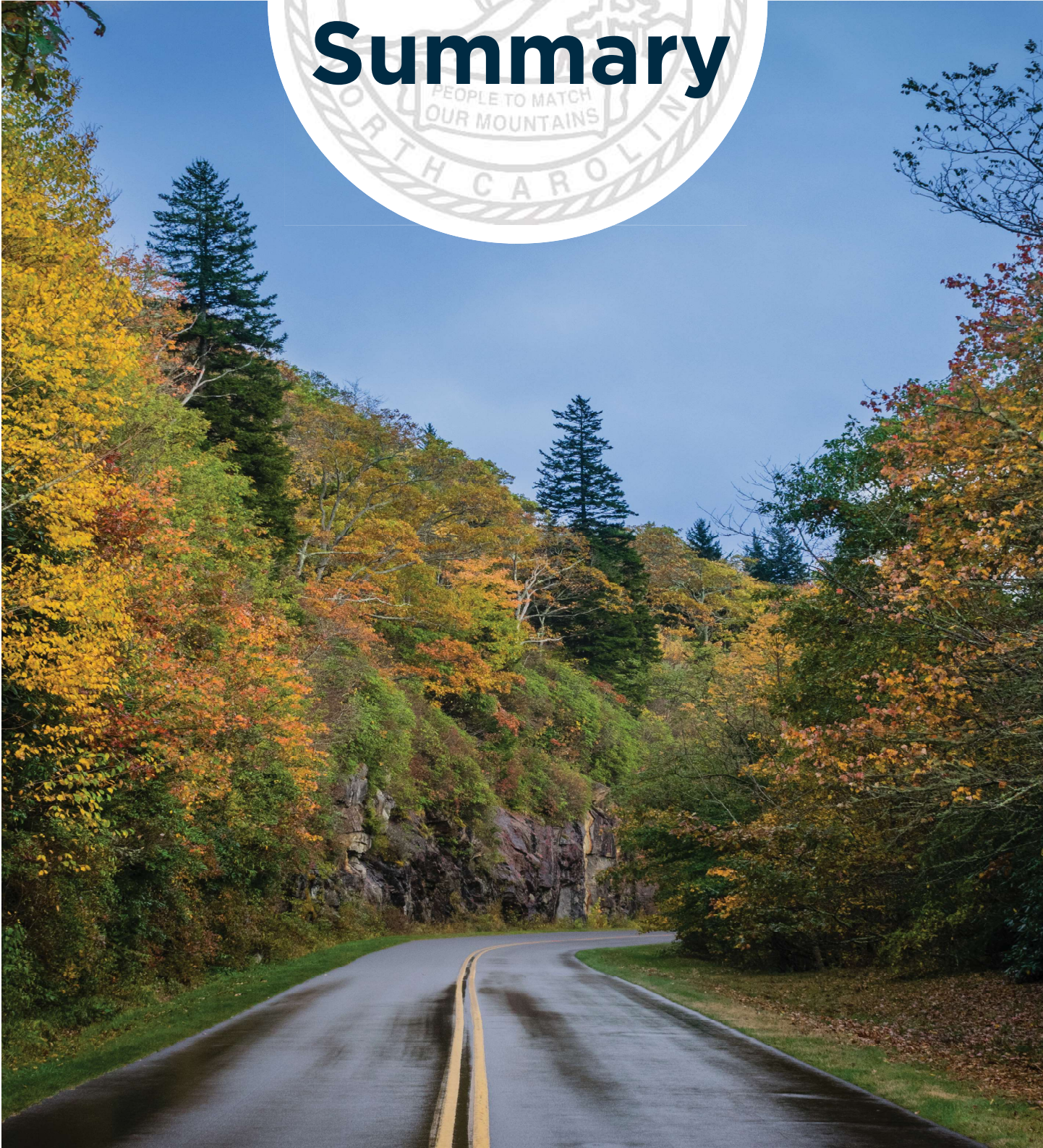
Our education partners submit their budgets to the Board of Commissioners just prior to the publication of the recommended budget. Therefore, the Commissioners increased the General Fund Education appropriation as well as Appropriated Fund Balance by \$440,895. The increase was related to Buncombe County Schools' employee pay increases that had not been previously accounted for. The increase included \$373,085 for Buncombe County Schools and \$67,810 for Asheville City Schools' proportional share, totaling the \$440,895.

APPROPRIATION	RECOMMENDED	ADOPTED
General Government	\$ 55,849,416	\$ 55,849,416
Public Safety	73,082,103	73,082,103
Human Services	88,369,635	88,369,635
Economic & Physical Development	10,635,222	10,635,222
Culture & Recreation	8,731,599	8,731,599
Education	96,429,713	96,870,608
Debt Service	20,388,805	20,388,805
Transfers to Other Funds	6,467,227	6,467,227
Total Appropriation	\$ 359,953,720	\$ 360,394,615

REVENUE	RECOMMENDED	ADOPTED
Ad Valorem Taxes	\$ 233,596,662	\$ 233,596,662
Sales Tax	36,344,931	36,344,931
Other Taxes and Licenses	8,286,000	8,286,000
Intergovernmental	43,238,596	43,238,596
Permits and Fees	4,707,000	4,707,000
Sales and Services	18,329,982	18,329,982
Other	1,521,750	1,521,750
Transfers from Other Funds	5,025,346	5,025,346
Appropriated Fund Balance	8,903,453	9,344,348
Total Appropriation	\$ 359,953,720	\$ 360,394,615



Executive Summary





Revenue-Neutral & Reappraisals

Overview

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

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

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

Diagram 1: Tax Calculation

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

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

How the Revenue-Neutral Tax Rate is Calculated

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

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

Diagram 2: RNTR Calculation (A)

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

Diagram 3: RNTR Calculation (B)

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

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

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

Total County Funds

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

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

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

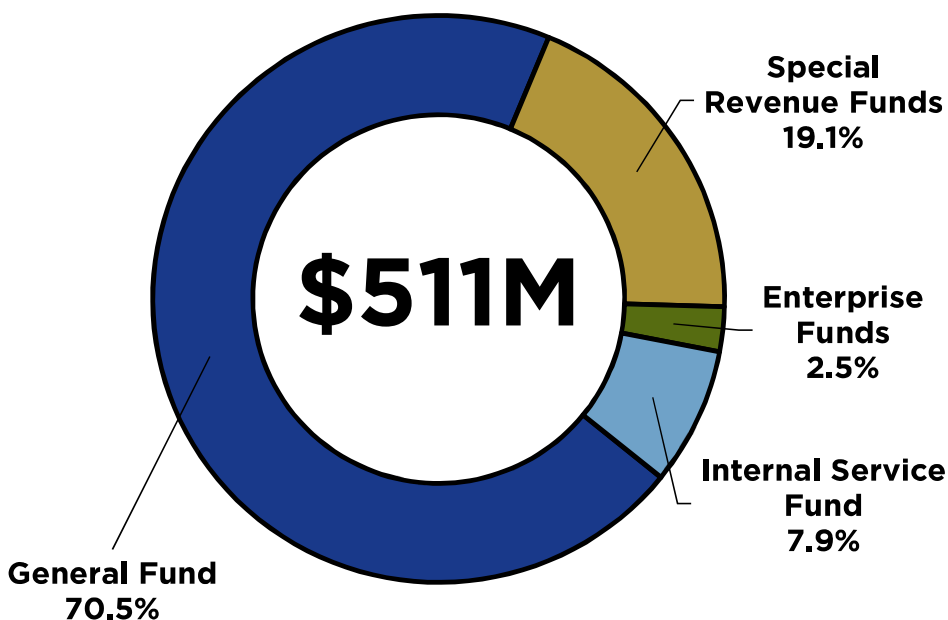
The adopted budget for the Internal Service Fund includes expenditures of \$40,200,465 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers' compensation, unemployment, Local Government Employees Retirement System stabilization, and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

General Fund
\$360,394,615

Special Revenue Funds
\$97,940,498

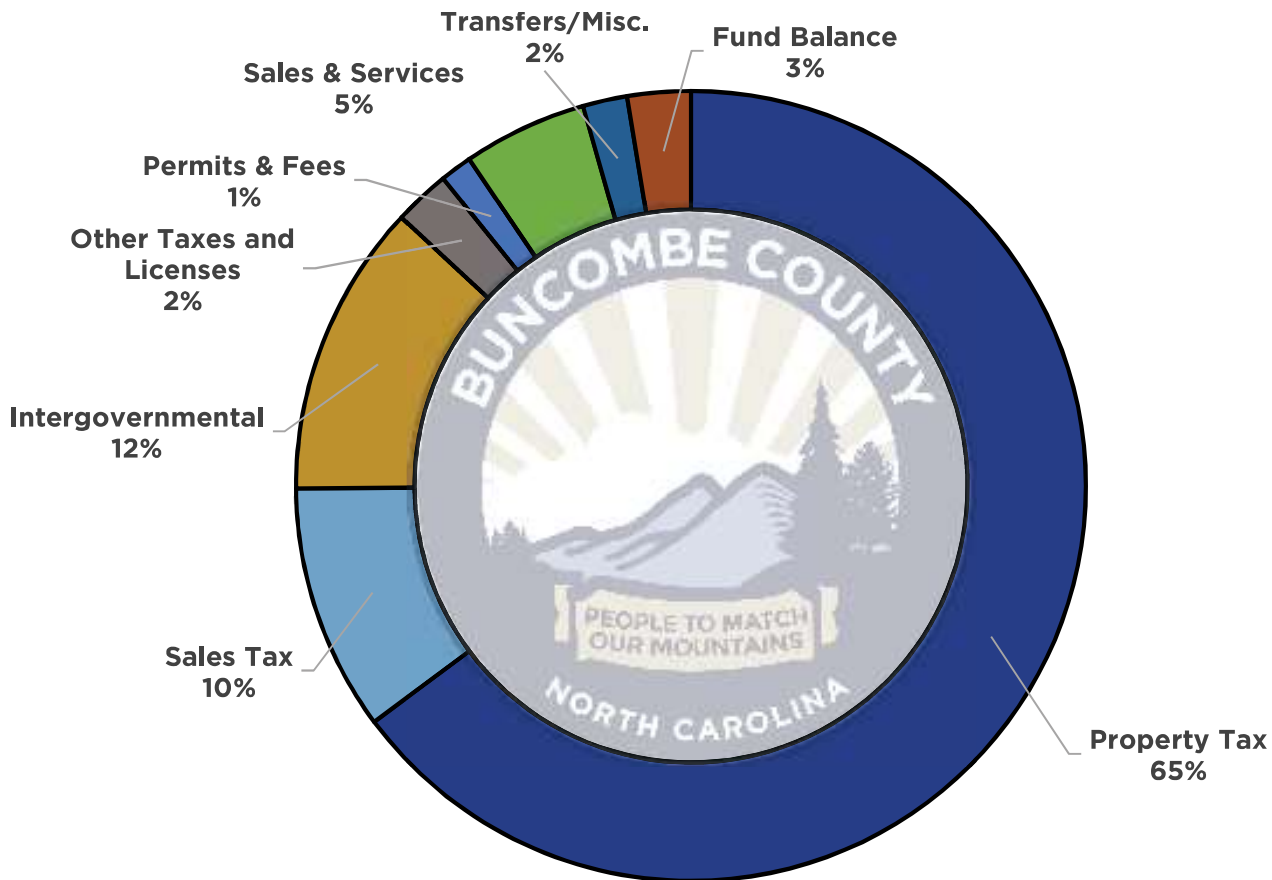
Enterprise Funds
\$12,977,147

Internal Service Fund
\$40,200,465



General Fund

Where Does the Funding Come From?



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

Major Revenue Source: Property Taxes

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

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

Fiscal Year: 2022

Tax Year: 2021

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

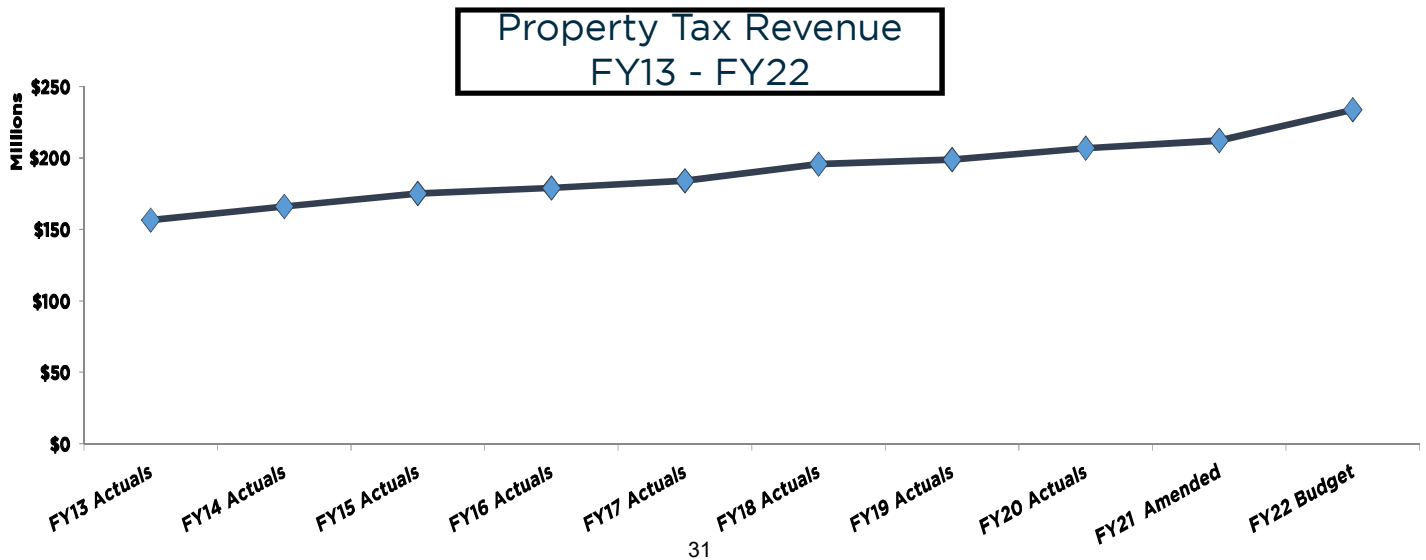
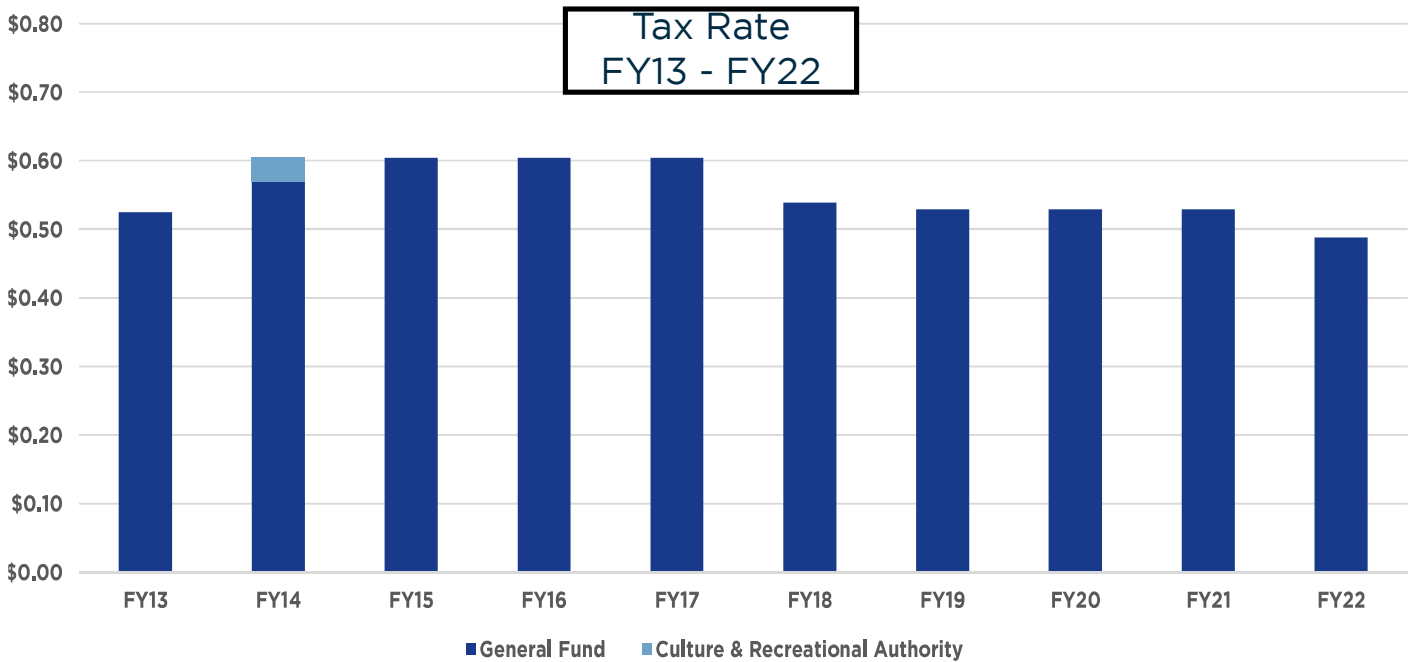
FY2022 Adopted Tax Rate

48.8¢

per \$100 of property value

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

Collection Rate 99.50%



Major Revenue Source: Sales Tax

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

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

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

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

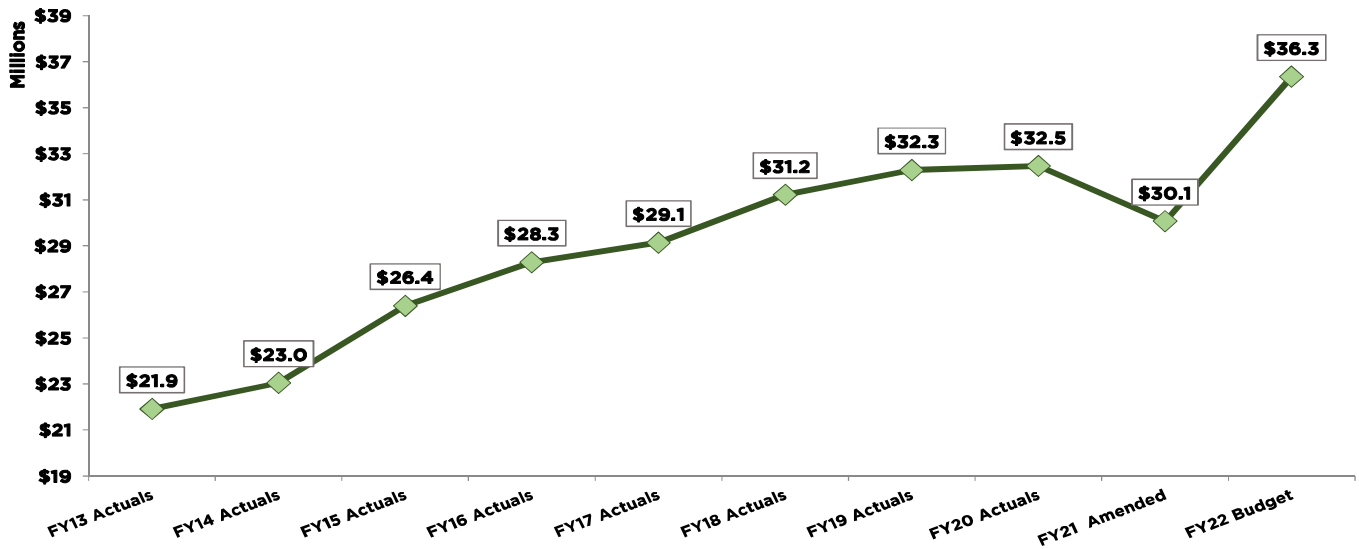
- The one percent tax authorized in 1971 (Article 39) . House Bill #507 originally designated one-half of the proceeds of Article 39 sales tax for the School Capital Commission Fund of Buncombe County. The sales tax proceeds designated for this Fund must be used to finance new public school construction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

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

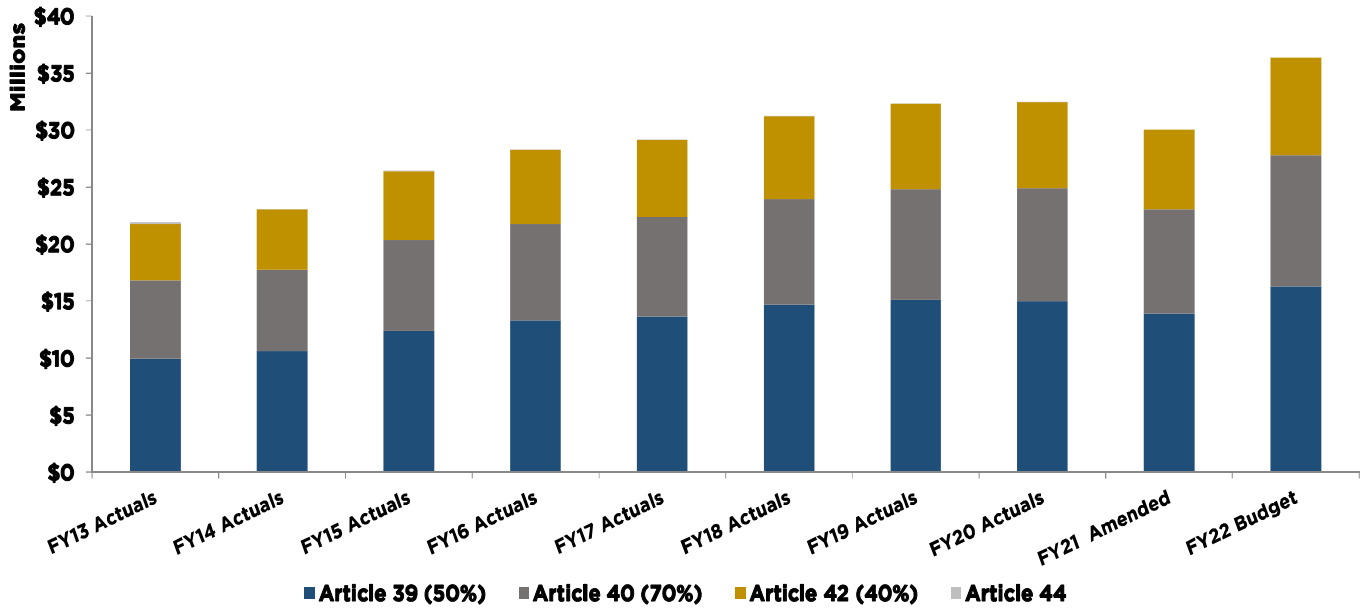
Since FY2017, the portions of Article 40 (30%) and Article 42 (60%) designated for school capital outlay are accounted for in a Public Schools ADM Capital Project Fund. This fund was created to account for all public school capital funding required to be distributed to Buncombe County Schools and Asheville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

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

**Total Sales Tax Revenue
FY13 - FY22**



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

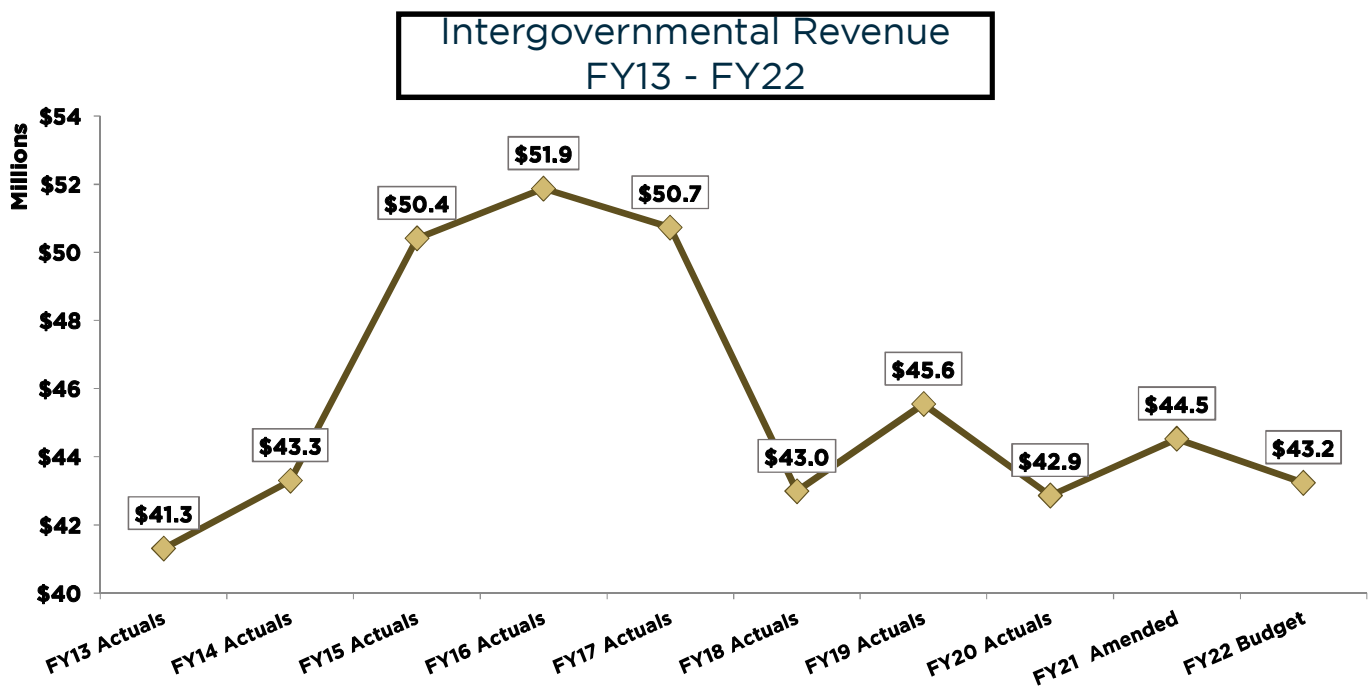


Article	County Share	FY2019 Actual	FY2020 Actual	FY2021 Amended	FY2022 Budget	Growth Over FY21
39	50%	\$15,081,359	\$14,958,026	\$13,882,027	\$16,296,160	17.4%
40	70%	\$9,741,847	\$9,954,565	\$9,161,617	\$11,505,209	25.6%
42	40%	\$7,469,466	\$7,553,687	\$7,024,580	\$8,543,562	21.6%
44	0%	\$496	\$2,178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

Major Revenue Source: Intergovernmental

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

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



Other Revenue Sources

Other Taxes & Licenses

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

Permits & Fees

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

Sales & Services

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

Other Revenues

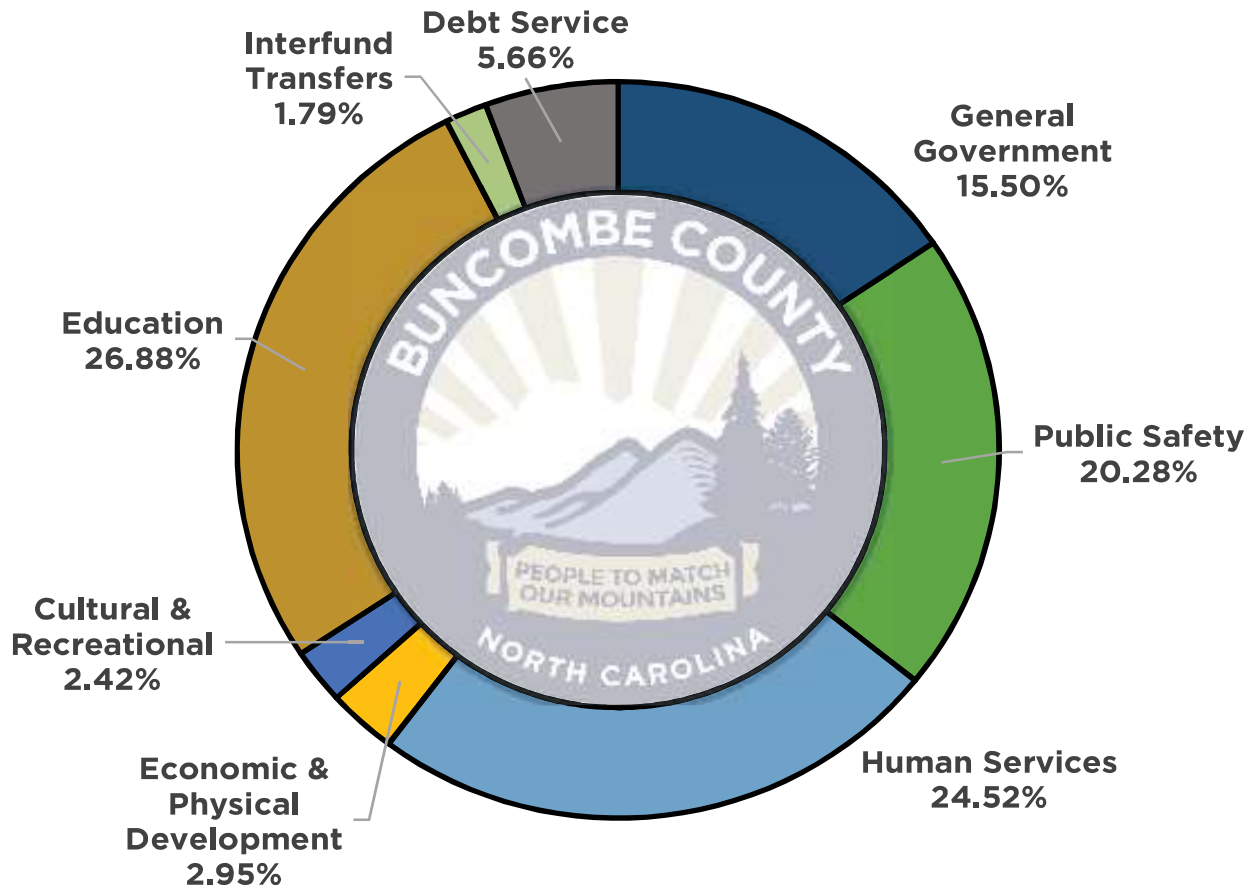
These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Additionally, other revenues include transfers from other funds and bond proceeds. In total, other revenues are recommended at \$6,547,096.

Fund Balance

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

General Fund

Where Does the Funding Go?



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

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

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

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

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

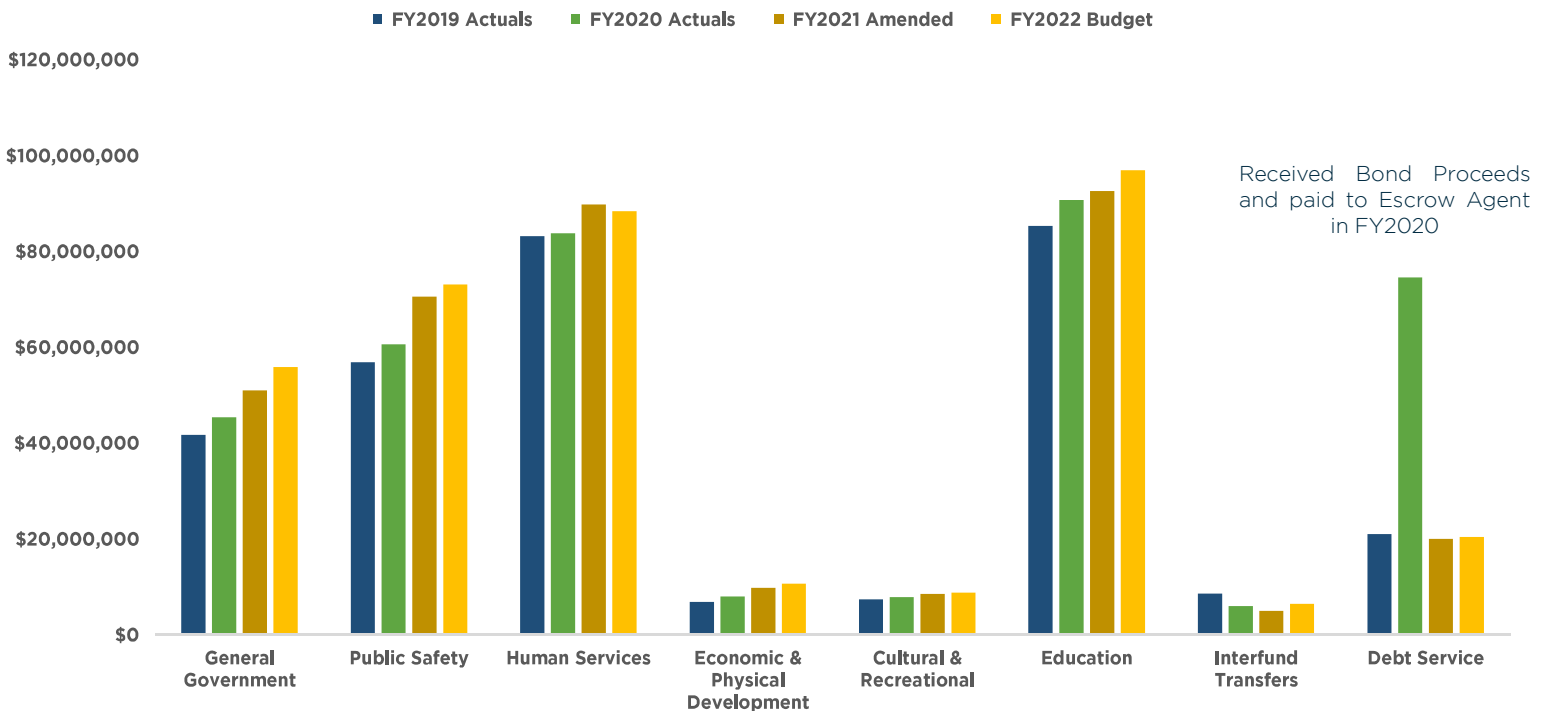
- **Human Services - \$88,369,635**
This function consists primarily of the Social Services and Public Health divisions. While Social Services consists of mandated core services to protect the most vulnerable members of the community, Public Health works to promote and protect community healthiness.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

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

Some highlights from the other functional areas include:

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

Expenditures by Function FY19 - FY22



Special Revenue Funds

Register of Deeds

Automation Fund

\$159,101

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

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

Register of Deeds

Trust Fund

\$400,000

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

Tax Reappraisal Reserve Fund

\$198,013

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

Occupancy Tax Fund

\$30,000,000

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

911 Fund

\$1,269,343

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

Special Taxing Districts Fund

\$56,741,373

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

Transportation Fund

\$5,622,537

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

PDF Woodfin Fund

\$778,450

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

Forfeiture Fund

\$271,681

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

School Fines & Forfeitures Fund

\$2,000,000

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

Representative Payee Fund

\$500,000

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

Enterprise Funds

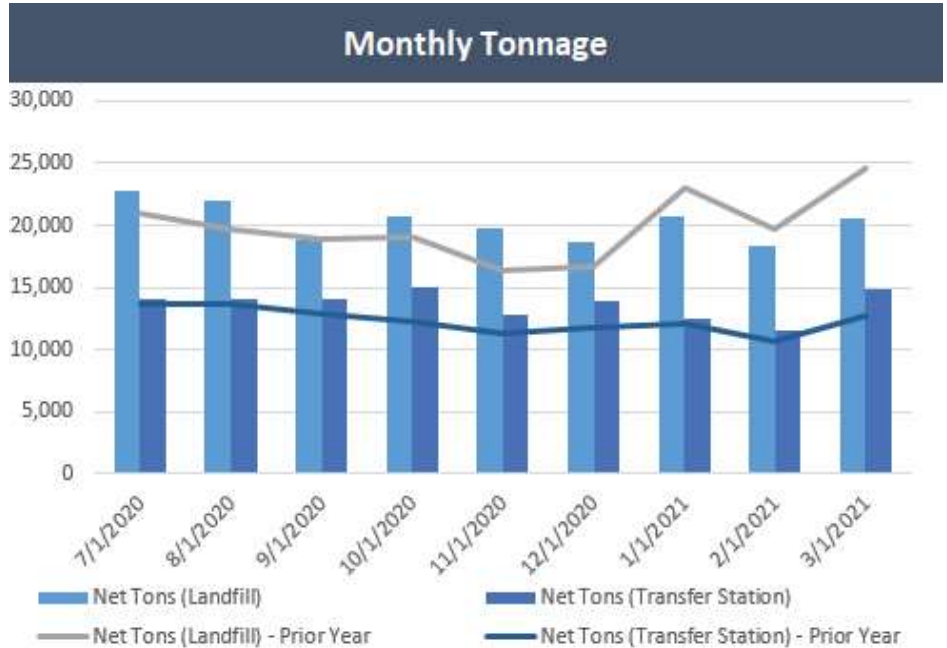
Enterprise Funds

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

Solid Waste

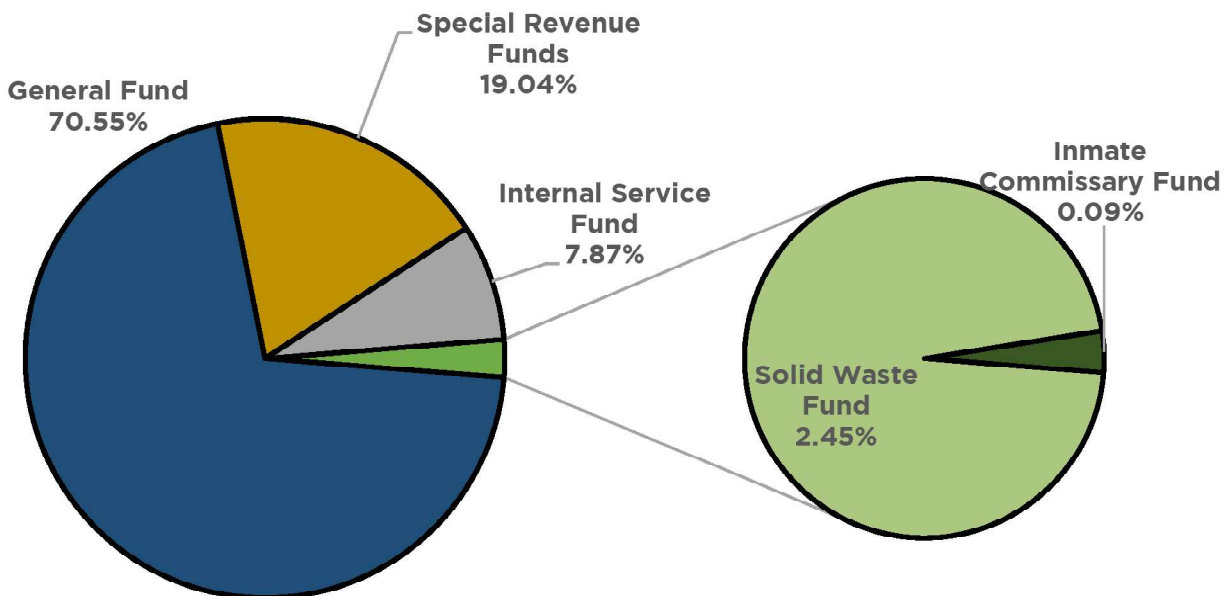
The total recommended budget for Solid Waste is \$12,493,164, a 17% increase from the FY2021 amended budget.

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



Inmate Commissary

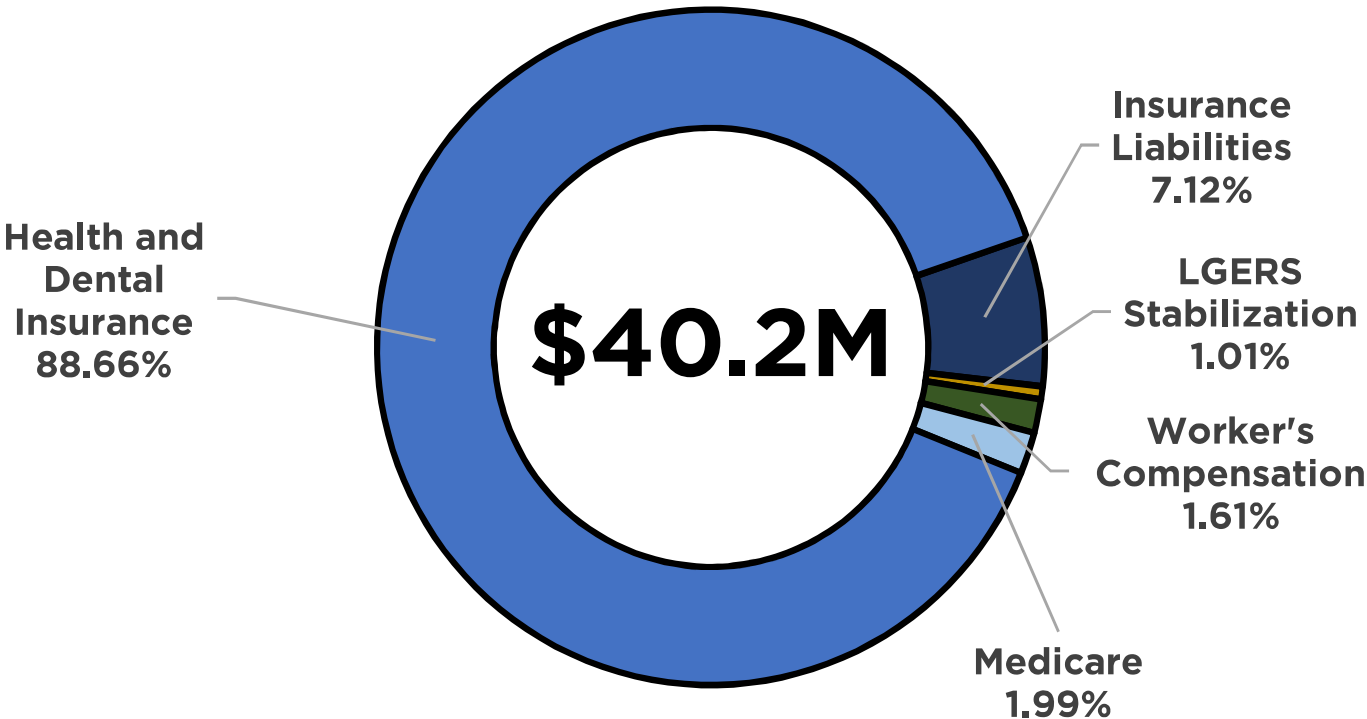
The total adopted budget for Inmate Commissary is \$483,983, which is a 10% increase from the FY2021 amended budget. Revenues for this fund are generated through sales to the inmate population in the County's Detention Center.



Internal Service Fund

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

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



OPERATING BUDGET SUMMARY: ALL FUNDS

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

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

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

ADOPTED BUDGET SUMMARY ALL FUNDS - REVENUES

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

ADOPTED BUDGET SUMMARY ALL FUNDS- EXPENDITURES

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

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

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2021-2022

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Tax	233,596,662	44,099,210	-	-	277,695,872
Local Option Sales Tax	36,344,931	13,420,613	-	-	49,765,544
Other Taxes	8,286,000	30,000,000	578,816	-	38,864,816
Intergovernmental	43,238,596	7,018,430	-	-	50,257,026
Permits & Fees	4,707,000	558,601	18,100	-	5,283,701
Sales & Services	18,329,982	-	10,978,981	3,695,852	33,004,815
Forfeitures	-	271,681	-	-	271,681
Investment Earnings	50,000	500	250	-	50,750
Miscellaneous	1,471,750	36,869	95,000	35,639,950	37,243,569
Other Financing Sources	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Interfund Transfers	5,025,346	1,834,594	-	-	6,859,940
Appropriated Fund Balance	9,344,348	700,000	1,306,000	864,663	12,215,011
Total	360,394,615	97,940,498	12,977,147	40,200,465	511,512,725

Uses of Funds:					
Salaries And Benefits	154,254,126	44,985	3,667,014	474,365	158,440,490
Operating Expenditures	54,422,529	36,015,956	7,025,571	39,726,100	137,190,156
Program Support	121,287,810	56,859,683	-	-	178,147,493
Capital Outlay	2,574,118	1,516,078	506,895	-	4,597,091
Contingency	1,000,000	2,700,000	50,817	-	3,750,817
Debt Service	20,388,805	778,450	331,850	-	21,499,105
Transfers And Other Financing	6,467,227	25,346	1,395,000	-	7,887,573
Total	360,394,615	97,940,498	12,977,147	40,200,465	511,512,725

Total Expenditures By Fund & Function FY2022 Budget

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (100)	55,849,416	73,082,103	88,369,635	10,635,222	8,731,599	96,870,608
Occupancy Tax (220)	30,000,000	-	-	-	-	-
Reappraisal Reserve (221)	198,013	-	-	-	-	-
911 (223)	-	1,269,343	-	-	-	-
ROD Automation (225)	159,101	-	-	-	-	-
ROD Trust (226)	400,000	-	-	-	-	-
Special Taxing Districts (228)	-	40,741,373	-	-	-	16,000,000
Transportation (230)	-	-	5,622,537	-	-	-
PDF Woodfin Downtown Dist. (231)	-	-	-	778,450	-	-
Solid Waste (466)	-	-	-	12,493,164	-	-
Inmate Commissary (469)	-	483,983	-	-	-	-
BCAT & Sheriff Forfeitures Fund (270)	-	271,681	-	-	-	-
School Fines & Forfeitures Fund (273)	-	-	-	-	-	2,000,000
Representative Payee Fund (276)	-	-	500,000	-	-	-
Health/Dental (480 & Subs-Funds)	40,200,465	-	-	-	-	-
GRAND TOTAL	126,806,995	115,848,483	94,492,172	23,906,836	8,731,599	114,870,608

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	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		

*Debt and Other Financing Sources Not Used

**DEPARTMENT & FUND MATRIX
FY2022 Budget**

SERVICE AREA	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Enterprise Fund	Special Revenue Funds	Enterprise Fund	Internal Service Fund	Total Nonmajor Funds	
Department							
General Government							
Governing Body	933,643	-	-	-	-	-	933,643
County Manager	1,436,276	-	-	-	-	-	1,436,276
Intergovernmental Relations	-	-	-	-	-	-	-
Strategic Partnership Grants	1,759,863	-	-	-	-	-	1,759,863
Human Resources	1,982,355	-	-	-	-	-	1,982,355
Community Engagement	630,572	-	-	-	-	-	630,572
PR & Communications	794,623	-	-	-	-	-	794,623
Finance	2,623,483	-	-	-	-	-	2,623,483
Benefits And Risk	-	-	-	-	-	-	-
Tax Assessment	3,563,164	-	198,013	-	-	198,013	3,761,177
Tax Collections	2,205,006	-	-	-	-	-	2,205,006
Elections	2,640,852	-	-	-	-	-	2,640,852
Register of Deeds	4,628,181	-	559,101	-	-	559,101	5,187,282
Budget	849,816	-	-	-	-	-	849,816
Internal Audit	449,504	-	-	-	-	-	449,504
Information Technology	15,469,360	-	-	-	-	-	15,469,360
Performance Management	1,404,274	-	-	-	-	-	1,404,274
General Services	8,679,458	-	-	-	-	-	8,679,458
Fleet Services	2,823,627	-	-	-	-	-	2,823,627
Parking Services	516,380	-	-	-	-	-	516,380
Sustainability	532,528	-	-	-	-	-	532,528
Legal and Risk	1,230,155	-	-	-	-	-	1,230,155
Nondepartmental	696,296	-	-	-	-	-	696,296
Nondepartmental - Internal Service Fund	-	-	-	-	40,200,465	40,200,465	40,200,465
General Government Total	55,849,416	-	757,114	-	40,200,465	40,957,579	96,806,995
Public Safety							
Sheriff's Office	23,262,908	-	271,681	483,983	-	755,664	24,018,572
Detention Center	21,495,356	-	-	-	-	-	21,495,356
Juvenile Crime Prevention Council	630,477	-	-	-	-	-	630,477
Justice Resource Support	2,444,545	-	-	-	-	-	2,444,545
Emergency Services	19,738,063	-	-	-	-	-	19,738,063
Pre-trial Release	1,082,358	-	-	-	-	-	1,082,358
Identification Bureau	2,039,046	-	-	-	-	-	2,039,046
Public Safety Training Center	753,458	-	-	-	-	-	753,458
Public Safety Interoperability Partnership	1,345,372	-	-	-	-	-	1,345,372
Nondepartmental	(175,983)	-	-	-	-	-	(175,983)
Nondepartmental - Volunteer Fire Department	-	-	40,741,373	-	-	40,741,373	40,741,373
Nondepartmental - Emergency Telephone Sys	-	-	1,269,343	-	-	1,269,343	1,269,343
Public Safety Total	72,615,600	-	42,282,397	483,983	-	42,766,380	115,381,980
Human Services							
Public Health	23,270,289	-	-	-	-	-	23,270,289
Division of Social Services	53,216,454	-	500,000	-	-	500,000	53,716,454
Direct Assistance	8,651,392	-	-	-	-	-	8,651,392
Veterans Service	402,033	-	-	-	-	-	402,033
Animal Services	1,514,796	-	-	-	-	-	1,514,796
Behavioral Health	856,478	-	-	-	-	-	856,478
Family Justice Center	466,503	-	-	-	-	-	466,503
Nondepartmental	458,193	-	-	-	-	-	458,193
Nondepartmental - Transportation	-	-	5,622,537	-	-	5,622,537	5,622,537
Human Services Total	88,836,138	-	6,122,537	-	-	6,122,537	94,958,675
Economic & Physical Development							
Planning	2,328,111	-	-	-	-	-	2,328,111
Permits & Inspections	2,560,062	-	-	-	-	-	2,560,062
Economic Development	4,541,333	-	-	-	-	-	4,541,333
Cooperative Extension	470,859	-	-	-	-	-	470,859
Agriculture and Land Resources	736,776	-	-	-	-	-	736,776
Solid Waste	-	12,493,164	-	-	-	-	12,493,164
PDF Woodfin Downtown Fund	-	-	778,450	-	-	778,450	778,450
Nondepartmental	(1,919)	-	-	-	-	-	(1,919)
Nondepartmental - Occupancy Tax	-	-	30,000,000	-	-	30,000,000	30,000,000
Economic & Physical Development Total	10,635,222	12,493,164	30,778,450	-	-	30,778,450	53,906,836
Cultural & Recreational							
Library	6,619,536	-	-	-	-	-	6,619,536
Parks, Greenways & Recreation	2,045,328	-	-	-	-	-	2,045,328
Arts, Museum & History	-	-	-	-	-	-	-
Nondepartmental	66,735	-	-	-	-	-	66,735
Culture & Recreation Total	8,731,599	-	-	-	-	-	8,731,599
Education							
Asheville City Schools	13,127,687	-	16,000,000	-	-	16,000,000	29,127,687
Buncombe County Schools	72,227,881	-	-	-	-	-	72,227,881
Fines & Forfeitures	-	-	2,000,000	-	-	2,000,000	2,000,000
Pre-K	3,745,440	-	-	-	-	-	3,745,440
Child Care Centers	-	-	-	-	-	-	-
Education Support	494,000	-	-	-	-	-	494,000
AB Tech	7,275,600	-	-	-	-	-	7,275,600
Education Total	96,870,608	-	18,000,000	-	-	18,000,000	114,870,608
Interfund Transfers	6,467,227	-	-	-	-	-	6,467,227
General Debt Service	20,388,805	-	-	-	-	-	20,388,805
GRAND TOTAL	360,394,615	12,493,164	97,940,498	483,983	40,200,465	138,624,946	511,512,725

Fund Balance Analysis

General Fund	2019/20 Actual	2020/21 Estimated	2021/22 Budget
Total Revenues	\$325,140,577	\$349,518,067	\$351,050,267
Total Expenditures	323,316,975	331,992,274	360,394,615
Revenues Over (Under) Expenditures	1,823,602	17,525,793	(9,344,348)
Fund Balance, Beginning As Restated	95,289,957	97,113,556	115,310,870
Fund Balance, End of Year	97,113,556	115,310,870	105,966,522

*The General Fund appropriated fund balance for FY2022 is \$9,314,218. This is a reduction compared to the prior year's amended fund balance appropriation of \$15,075,433 achieved through revenue projections and reductions in operating expenses.

Other Governmental Funds	2019/20 Actual	2020/21** Estimated	2021/22** Budget
Total Revenues	\$59,790,855	\$82,893,457	\$97,240,498
Total Expenditures	59,986,672	82,813,095	97,940,498
Revenues Over (Under) Expenditures	(195,817)	80,362	(700,000)
Fund Balance, Beginning As Restated	4,131,019	3,935,202	4,015,564
Fund Balance, End of Year	3,935,202	4,015,564	3,315,564

*The Other Governmental Funds combined appropriated fund balance for FY2022 is \$700,000. This is a reduction compared to the prior year's amended fund balance appropriation of \$1,148,233, which was higher due to use of fund balance in the Tax Reappraisal Fund to conduct the FY2021 Tax Reappraisal.

**During FY2021, new, ongoing governmental funds were established to comply with GASB 84. These funds created the sudden increase of revenues and expenditures.

Solid Waste Enterprise Fund

	2019/20 Actual	2020/21 Estimated	2021/22 Budget
Total Revenues	\$11,452,808	\$11,985,854	\$11,187,164
Total Expenditures	8,638,905	10,223,771	12,493,164
Revenues Over (Under) Expenditures	2,813,903	1,762,083	(1,306,000)
Reconciling Items - Full Accrual Basis	(2,854,932)	-	-
Fund Balance, Beginning As Restated	29,456,783	29,415,754	31,177,837
Fund Balance, End of Year	29,415,754	31,177,837	29,871,837

*The Solid Waste Fund appropriated fund balance for FY2022 is \$1,306,000. This is more than with the prior year's amended fund balance appropriation of \$407,498 to account for capital needs in FY2022.

Other Enterprise Fund

	2019/20 Actual	2020/21 Estimated	2021/22 Budget
Total Revenues	\$510,829	\$412,537	\$483,983
Total Expenditures	378,732	272,596	483,983
Revenues Over (Under) Expenditures	132,097	139,941	-
Reconciling Items - Full Accrual Basis	-	-	-
Fund Balance, Beginning As Restated	582,033	714,130	854,071
Fund Balance, End of Year	714,130	854,071	854,071

*The Inmate Commissary Fund appropriated fund balance for FY2022 is \$0. This is in line with the prior year's amended fund balance appropriation of \$11,564.

Qualification of Changes in Fund Balance

Fund Balance is created from excess revenues over expenditures. North Carolina's Local Government Commission recommends an available fund balance of at least 8% of expenditures. This represents approximately one month's average expenditures. However, most cities and counties need to maintain a higher percentage so they will have enough fund balance on hand to quickly respond to emergencies or other unforeseen expenditures. Buncombe County's reserve policy requires 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.

The changes in fund balance are all within a 10% change, except for the Other Governmental Funds group.

In the Other Funds group, the 911 Fund expects to pay for a backup center, a capital project, as listed in the [CIP](#). This large expenditure drives up the use percentage of fund balance for this fund group substantially.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances			
Fund Balance at June 30, 2021			
<u>Unrestricted Fund Balance</u>	=	<u>89,910,763</u>	= 27.1%
Expenditures & Operating Transfers Out		332,122,710	
Audited (Actual) Fund Balances			
Fund Balance at June 30, 2020			
<u>Unrestricted Fund Balance</u>	=	<u>72,466,635</u>	= 22.4%
Expenditures & Operating Transfers Out		323,480,309	
Fund Balance at June 30, 2019			
<u>Unrestricted Fund Balance</u>	=	<u>71,987,923</u>	= 23.2%
Expenditures & Operating Transfers Out		310,741,017	
Fund Balance at June 30, 2018			
<u>Unrestricted Fund Balance</u>	=	<u>65,254,867</u>	= 21.5%
Expenditures & Operating Transfers Out		303,975,456	
Fund Balance at June 30, 2017			
<u>Unrestricted Fund Balance</u>	=	<u>55,077,284</u>	= 18.4%
Expenditures & Operating Transfers Out		299,505,024	
Fund Balance at June 30, 2016			
<u>Unrestricted Fund Balance</u>	=	<u>53,546,310</u>	= 17.4%
Expenditures & Operating Transfers Out		308,171,092	
Fund Balance at June 30, 2015			
<u>Unrestricted Fund Balance</u>	=	<u>52,227,130</u>	= 17.9%
Expenditures & Operating Transfers Out		291,484,141	
Fund Balance at June 30, 2014			
<u>Unrestricted Fund Balance</u>	=	<u>50,653,976</u>	= 18.3%
Expenditures & Operating Transfers Out		277,479,026	
Fund Balance at June 30, 2013			
<u>Unrestricted Fund Balance</u>	=	<u>51,667,642</u>	= 19.8%
Expenditures & Operating Transfers Out		261,543,123	
Fund Balance at June 30, 2012			
<u>Unrestricted Fund Balance</u>	=	<u>50,245,779</u>	= 19.4%
Expenditures & Operating Transfers Out		258,564,991	
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	



Personnel Summary

General Fund Summary - Positions by Service Area

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

Summary of Budgeted Positions by Fund

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

*Current Year count refers to beginning FY2021 count.

➤ General Fund

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

➤ Enterprise Funds

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

➤ Grant Projects Fund

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

General Fund Staffing

General Government

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	9	9	9	0%	
County Manager	10	5	6	20%	A new Equity Officer was added.
Legal and Risk	0	6	7	17%	A new Administrative Coordinator was added.
Strategic Partnership Grants	0	2	2	0%	
Sustainability	0	1	1	0%	
PR & Communications	4	5	6	20%	1 position reassigned from Information Technology.
Community Engagement	4	3	3	0%	
Human Resources	8	12	13	8%	1 previously vacant position reclassified from Social Services.
Finance	17	18	19	6%	A new Accountant position was added.
Tax Assessor	29	30	31	3%	A new Tax Clerk position was added.
Tax Collections	13	13	13	0%	
Board of Elections	8	8	9	13%	A new Election Technical Specialist position was added.
Register of Deeds	17	17	17	0%	
Budget	3	5	5	0%	
Benefits and Risk	4	0	0	0%	This Cost Center was dissolved in FY2021.
General Services	40	39	39	0%	
Fleet Services	6	7	7	0%	
Information Technology	62	60	59	-2%	1 position reassigned to PR & Communications.
Internal Audit	2	2	3	50%	A new Internal Auditor was added.
Performance Management	11	9	9	0%	
Total General Government	247	251	258	2.8%	

Public Safety

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	1	13	14	8%	1 position reclassified from Pre-trial Release.
Family Justice Center	1	1	1	0%	
Pre-trial Release	12	13	15	15%	3 new Screener positions were added (for 2/1/22). 1 position reclassified to Justice Resource Support.
Sheriff	209	216	221	2%	2 positions reclassified from Detention Center. 3 positions are now unfrozen from FY2021.
Detention Center	196	199	202	2%	2 position reclassified to Sheriff. 4 position are now unfrozen from FY2021. 1 position from the Grants Fund.
Central Data Entry/ID Bureau	20	21	21	0%	
Public Safety Interoperability Partnership	7	7	7	0%	
Emergency Services	134	144	155	8%	3 positions related to a City of Asheville agreement have not yet been added that were in the previous count. 5 Paramedic positions added mid-year. 2 Telecommunicators added mid-year. 1 Administrative Secretary added mid-year. A new EMS Training was added. A new Assistant Fire Marshal/Investigator was added. A new Community Paramedic Program Manager and 3 Community Paramedics were added.
Public Safety Training Center	4	4	4	0%	
Total Public Safety	584	618	640	3.6%	

Economic & Physical Development

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	16	16	19	19%	A Planner II position was added mid-year. A new Community Development Analyst was added. A new Code Enforcement Officer was added.
Permits & Inspections	22	22	23	5%	A position is now unfrozen from FY2021.
Cooperative Extension*	0	0	0	0%	
Agriculture and Land Resources	5	6	7	17%	A new Farmland Preservation Program Coordinator position was added.
Total Economic & Physical Development	43	44	49	11%	

Cultural & Recreational

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	53	68	86	26%	9 Library Assistant positions were added mid-year (1 was a temporary conversion), 9 new Library Assistant positions were added.
Parks, Greenways & Recreation	12	12	12	0%	
Total Cultural & Recreational	65	80	98	23%	

Human Services

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	111	116	121	4%	A temporary conversion from the prior year was not needed. 5 positions were reclassified from Social Services. A new Environmental Health Specialist was added.
Social Services	459	456	446	-2%	4 previously vacant positions were eliminated. 5 positions reclassified to Public Health. 1 position reclassified to Human Resources.
Total Human Services	570	572	567	-1%	

*For positions, Social Services includes Direct Assistance and Veterans Service. Other Cost centers do not include personnel.

Other Funds Staffing

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Solid Waste	31	36	37	3%	A new Scale Operator position was added.

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Inmate Commissary	3	2	2	0%	

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Internal Service Fund	3	3	4	33%	A temporary conversion (Physician Extender) was added.

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Grant Projects Fund	1	17	29	71%	A grant position expired from the prior year. 13 positions were added through grants began in FY2021. Of those 13, 3 were positions added for Local Fiscal Recovery Fund Administration.

*Not reported: Air Quality (Component Unit)

Financial Outlook

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

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

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

Strategic Planning – New Leadership

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

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

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

Financial Forecast – Economic Conditions

All financial forecasts include a degree of uncertainty. This was true in FY2021 more than ever, given the economic effects of the COVID-19 pandemic. The Budget Office included a degree of conservatism in all forecasts and was mindful of uncertainty throughout the FY2022 budget development process. This mindset assists County leadership in mitigating risk and helps maintain Buncombe County's long-term fiscal stability.

The Asheville Metropolitan Statistical Area (MSA) includes Buncombe, Haywood, Henderson, and Madison counties. Assessing the economic conditions of the Asheville MSA provides a holistic picture of Buncombe County's economic conditions.

The Buncombe County unemployment rate peaked in May 2020 at 18.5%, compared to 17.1% in the Asheville MSA and 13.2% in North Carolina. At the beginning of FY2021, in July 2020, the unemployment rate had fallen to 10.7% in Buncombe County, 9.9% in the Asheville MSA, and 9.3%

in North Carolina. In the 2008-09 recession, Buncombe County's unemployment rate remained lower than the Asheville MSA and North Carolina. Through the COVID-19 pandemic, however, the relationship was flipped, largely due to the pandemic's significant effects on tourism and Buncombe County's higher reliance thereon, relative to the rest of the Asheville MSA.

At the end of the fiscal year, in June 2021, the unemployment rate had fallen to 4.4% in Buncombe County, 4.4% in the Asheville MSA, and 4.9% in North Carolina.

Figure 1: Buncombe County Unemployment Rate, January 2008 through June 2021

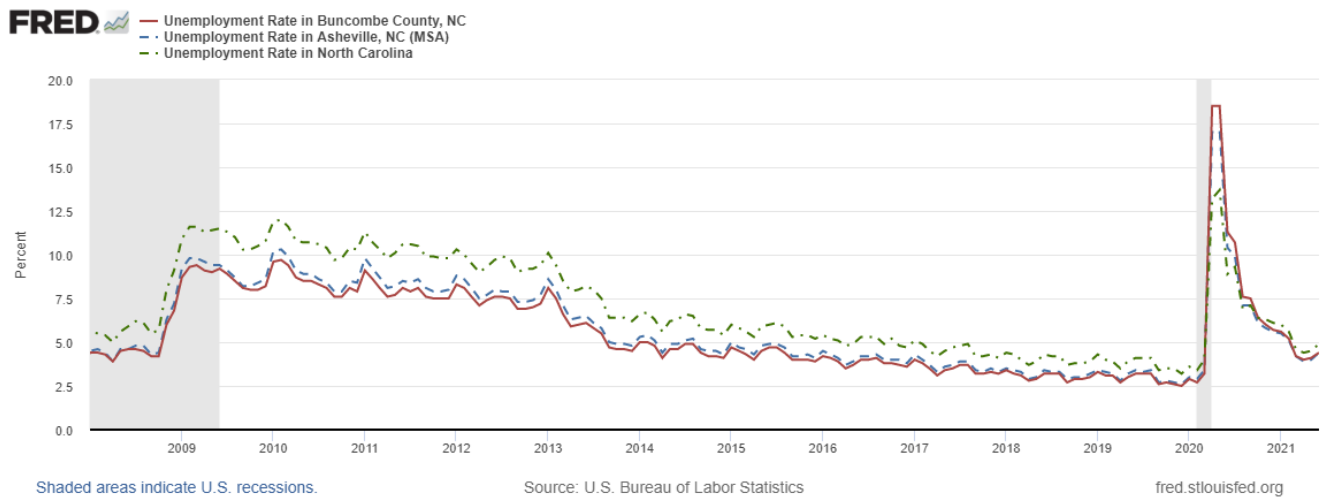
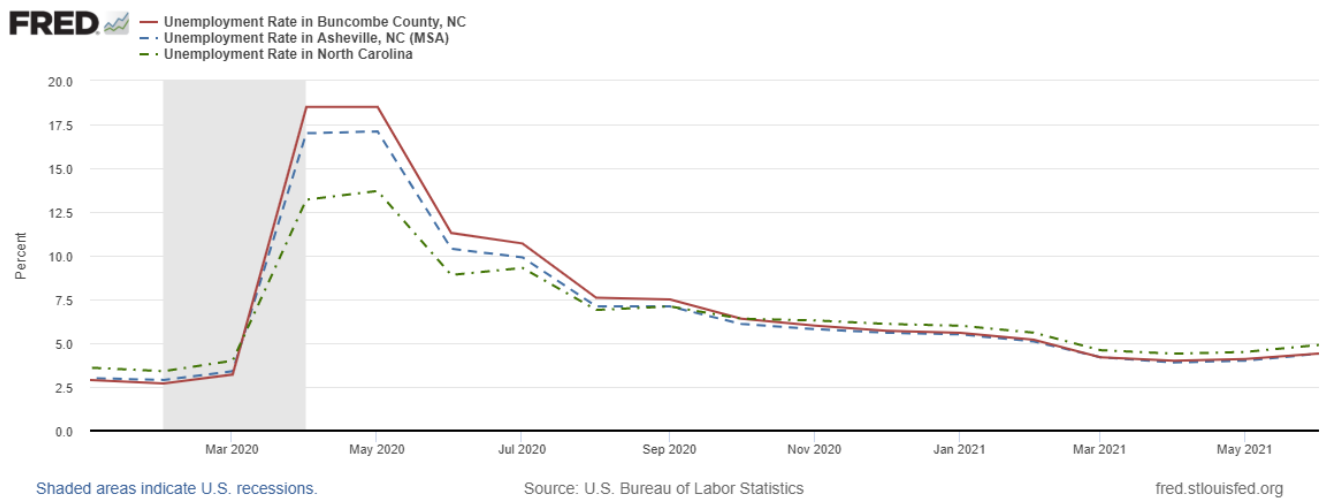
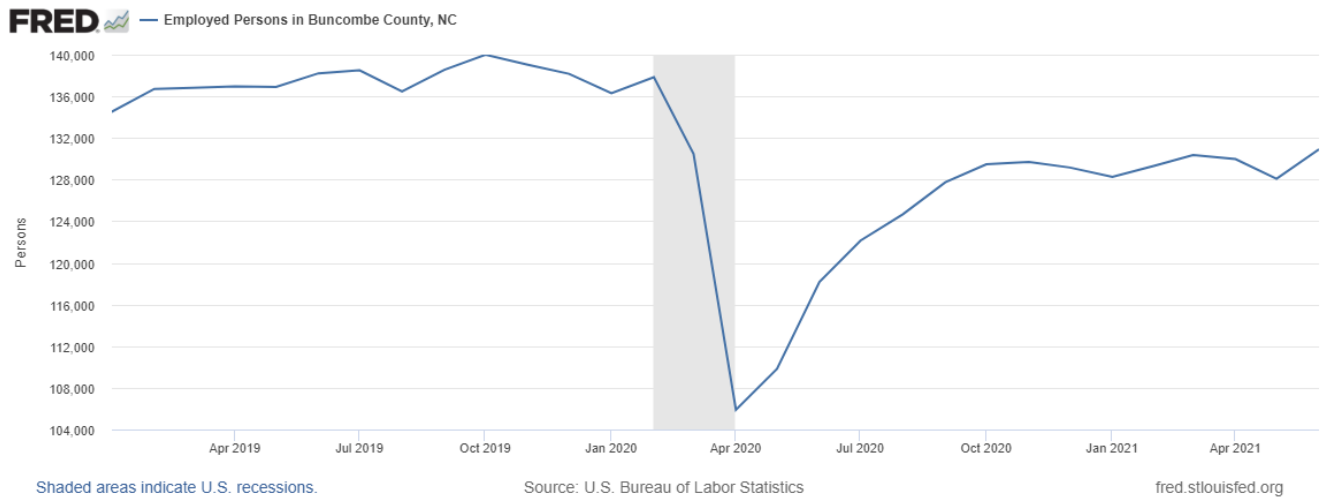


Figure 2: Buncombe County Unemployment Rate, January 2020 through June 2021



Buncombe County experienced significant job loss in March and April 2020, as shown in Figure 3. The number of employed persons in Buncombe County was 137,800 in February 2020 and fell to a trough of 105,900 in April 2020. FY2021 was a year of recovery, in which Buncombe County recovered 25,000 jobs since April 2020. The number of employed persons in Buncombe County was 130,900 in June 2021.

Figure 3: Employed Persons in Buncombe County, January 2019 through June 2021



With this steady employment recovery, the outlook for job growth remains bright. Tourism-related sectors represent over 30% of Buncombe County employment. As employment returns, the County’s focus can pivot from job retention to the proactive goals included in *Buncombe 2025*.

Buncombe 2025 includes several goals associated with economic mobility and affordable housing, including:

- Improve college and career readiness
- Increase access to public transportation, including public transit and paratransit services
- Increase median household income to North Carolina benchmark
- Increase total employment in region’s targeted industries
- Implement land use strategies that encourage affordable housing near transportation and jobs

These goals address a concern of increasing housing costs and low housing supply. Between 2015 and 2020, the home price index for Buncombe County grew 3% to 8% annually. Over the same period, the North Carolina and U.S. home price index grew at a lower rate, 4% to 7% annually for NC and 5% to 7% annually for the U.S. Meanwhile, as of 2020, 46.1% of Buncombe renters and 21.3% of Buncombe homeowners were housing cost-burdened (i.e. housing costs exceed 30% of their household income). *Buncombe 2025* will help address housing costs and low housing supply.

As of 2019, the regional price parity of the Asheville MSA (93.5) indicated the cost of living in the Asheville MSA is less than the U.S. national average by 6.5%. NC’s regional price parity (91.7) indicated the cost of living in NC is also less than the U.S. national average. Comparing the two, the Asheville MSA has a higher cost of living than the NC average by 1.8 percentage points, or 2.0% compared to all of NC. The Asheville MSA regional price parity remained flat between 2014 and 2018, meaning the cost of living in Asheville, relative to the entire U.S., has remained relatively stable since 2014.

Financial Forecast – Revenue Assumptions

We anticipate moderate growth in the property tax base over the next few years. The Buncombe County Tax Department completed the 2021 property reappraisal, with results reflected in the FY2022 General Fund budget. Countywide real property values increased by approximately 21% vs. 2017 assessments, resulting in a revenue-neutral tax rate of 46.8 cents for Buncombe County.

The FY2022 tax rate is 2.0 cents above revenue-neutral, or 48.8 cents. For financial projection purposes, this property tax rate is carried into FY2023 and FY2024. The projection includes 3.25% annual growth in real property values, no growth in public service property values, and 1.5% annual growth in both personal property and registered motor vehicles values. Collectively, the projected growth in property values is 3.0%.

Sales tax growth far exceeded expectations in FY2021. The Budget Office projected a 7% annual decline in sales tax revenue, whereas actual sales tax revenue is expected to reach 14% growth by year end. This reversal is likely due to the economic tailwinds associated with the recovery effort. The FY2022 budget includes a 2.5% growth assumption above the FY2021 6+6 estimated year-end sales tax revenue. The financial outlook includes 3% growth into FY2023 and 2% growth into FY2024.

Intergovernmental revenue is expected to grow at 2% each year, based on recent trends. This revenue stream is inflated in the FY2021 amended budget due to one-time revenues associated with federal relief funds. Other areas of revenue are limited to around 2% growth, based on recent trends. Other Financing Sources is limited to anticipated interfund transfers. Investment earnings are reduced in FY2022 based on current interest rates and are expected to increase in FY2023 and FY2024.

Financial Forecast – Categorization & Structural Balance

New in FY2022, the Budget Office worked with County management and the Board of Commissioners to emphasize three categories of expenditures:

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

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

Throughout the FY2022 budget development process, the Budget Office presented a summarized financial outlook (Figure 4) to County management and the Board of Commissioners. As shown in the column *FY2022 Adopted*, the FY2022 budget includes \$5.0 million in *Foundational One-time* expenditures but appropriates \$9.3 million in fund balance. This indicates the FY2022 adopted budget is not structurally balanced.

However, the FY2023 projection lowers the gap between fund balance appropriation and one-time expenditures from \$4.3 million in FY2022 to \$2.7 million. The Budget Office will continue to use this approach as a cornerstone in future year budget development.

Figure 4: Buncombe County summarized financial outlook

Category (millions of \$)	FY2020 Actual	FY2021 Amended Budget	FY2021 Est. Year End	FY2022 Adopted	FY2023 Projected	FY2024 Projected
Expenditures	323.0	349.8	332.0	360.4	368.3	379.6
Foundational Recurring	312.8	337.6	321.2	342.0	350.0	360.6
Strategic Plan Priorities	8.7	9.5	8.4	13.4	13.4	14.0
Foundational One-time	1.5	2.6	2.4	5.0	4.9	5.0
Revenue	(325.2)	(333.2)	(349.5)	(351.1)	(360.7)	(370.4)
Property tax	(206.3)	(212.2)	(219.0)	(233.6)	(240.8)	(248.4)
All other revenue	(118.8)	(120.9)	(130.5)	(117.5)	(119.9)	(122.0)
Fund Balance Change (Budgetary Appropriation)	2.1	(16.6)	17.5	(9.3)	(7.6)	(9.2)
Fund Balance (% of Expenditures)	22.4%	16.0%	27.1%	22.4%	19.8%	16.8%
Property Tax Rate	52.9¢	52.9¢	48.8¢	48.8¢	48.8¢	48.8¢

Foundational Recurring - Expenditure Assumptions

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

Salaries & Benefits. Employee wages are adjusted annually based on the CPI-W. Recent cost of living adjustments (COLAs) included 1.45% in FY2021 and 2.31% in FY2020. Salaries & benefits are expected to grow at 3% each year. This includes future COLAs and increases in benefits costs. We project health insurance costs will remain relatively stable in FY2023 and FY2024. This is significantly lower than prior year estimates for health insurance expenditures, as concerted efforts are underway to implement cost reduction strategies to offset rising medical claims costs and reduce the employer cost share.

Operating Expenditures. We will evaluate current operating levels over the outlook period and assess for areas of necessary expansion or identify areas for savings. The FY2021 amended budget reflects significant one-time funding, alongside intentional delays in actual expenditures. As the economic recovery proceeds, expenditures will return to a pre-pandemic pace and expansions will begin, as evidenced by the FY2022 adopted budget amount. The financial outlook conservatively projects a 2.5% growth for FY2023 and FY2024, based on estimated actuals.

Program Support. Program support expenditures consist primarily of education support, including K-12 education at Asheville City Schools & Buncombe County Schools and community college education at AB-Tech, and Health & Human Services (HHS) programs. We project 3% annual growth in these categories, based on recent trends.

Debt Service. Debt is issued primarily to acquire or construct capital assets. Each year, the County prepares and adopts a 5-year Capital Improvement Program (CIP) to identify and establish an orderly plan to meet the County’s infrastructure needs. The CIP also identifies all debt-funded projects and the related debt service impact covering at least five years. A closer look at General Fund Debt Service is presented in the Debt Service section. Of note, the financial outlook includes amounts in excess of those listed on the CIP, which serves as a placeholder for future adopted projects.

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

Strategic Plan Priorities (Recurring) – Expenditure Assumptions

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

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

Foundational One-Time – Expenditure Assumptions

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

Capital outlay in this category includes vehicle purchases (total projected ~\$1.75 million per year) and building maintenance, or upgrades below the capital project threshold (total projected ~\$500,000 per year). Budgetary contingency is a budget account only, meaning the budgeted amounts are transferred prior to actual expense. PAYGO Capital & IT Projects reflects the planned PAYGO funding amounts for each, based on the 5-year CIP and 5-year IT purchase plan, respectively. Other Transfers is projected at \$250,000 per year to reflect County grant matches or other one-time contributions.

Financial Projections

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

The ongoing review and analysis of budget, actuals, and projections allows early identification of potential problems as well as potential areas of savings. Of note, the FY2020 projections served as an early warning system at the onset of the COVID-19 pandemic and aided County leadership in weathering the economic effects of the global pandemic. Similarly, the FY2021 projections served as an early indication of strong revenue growth, despite conservative FY2021 budget estimates. Financial projections, coupled with the financial outlook, are a core budget and management tool in Buncombe County.

Buncombe County General Fund Financial Outlook

	FY2020 Actual	FY2021 Amended Budget	FY2021 Est. Year End	FY2022 Adopted Budget	FY2023 Projected	FY2024 Projected
Expenditures						
Foundational Recurring						
Salaries & Benefits	\$ 140,987,838	\$ 150,188,489	\$ 142,341,070	\$ 154,254,126	\$ 158,881,750	\$ 163,648,202
OPEB	\$ -	\$ 2,914,984	\$ 2,914,984	\$ 1,943,322	\$ 1,943,322	\$ 1,943,322
Operating Expenditures	\$ 42,357,794	\$ 52,209,461	\$ 46,459,154	\$ 51,930,856	\$ 53,229,127	\$ 54,559,856
Program Support	\$ 106,869,004	\$ 110,974,568	\$ 108,330,304	\$ 111,576,732	\$ 114,924,034	\$ 118,371,755
Debt	\$ 20,791,741	\$ 19,894,051	\$ 19,716,538	\$ 20,388,805	\$ 19,124,585	\$ 20,125,924
Transfers Out - Recurring	\$ 1,804,582	\$ 1,443,777	\$ 1,443,777	\$ 1,873,581	\$ 1,903,553	\$ 1,934,124
Subtotal: Foundational Recurring	\$ 312,810,959	\$ 337,625,330	\$ 321,205,826	\$ 341,967,422	\$ 350,006,371	\$ 360,583,183
Strategic Plan Priorities (Recurring)						
Affordable Housing	\$ 2,361,845	\$ 2,311,845	\$ 2,311,845	\$ 2,311,845	\$ 2,358,082	\$ 2,405,244
Conservation Easements	\$ 150,000	\$ 240,000	\$ 240,000	\$ 750,000	\$ 750,000	\$ 750,000
Early Childhood Education	\$ 2,578,248	\$ 2,820,589	\$ 2,467,059	\$ 3,745,440	\$ 3,820,349	\$ 3,896,756
Economic Development	\$ 2,055,109	\$ 2,207,263	\$ 1,506,558	\$ 4,096,333	\$ 4,044,392	\$ 4,566,690
Education Special Projects	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Greenways	\$ 400,000	\$ 334,000	\$ 334,000	\$ 645,000	\$ 500,000	\$ 500,000
Homeowner Assistance Grants	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
Strategic Partnership Grants	\$ 1,186,428	\$ 1,491,805	\$ 1,427,646	\$ 1,489,305	\$ 1,519,091	\$ 1,549,473
Subtotal: Strategic Plan Priorities	\$ 8,731,630	\$ 9,485,502	\$ 8,367,108	\$ 13,417,923	\$ 13,371,914	\$ 14,048,162
Foundational One-Time						
Capital Outlay	\$ 232,799	\$ 1,575,759	\$ 1,365,091	\$ 2,574,118	\$ 2,250,000	\$ 2,250,000
Contingency	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
PAYGO Capital & IT Projects	\$ 835,780	\$ -	\$ -	\$ 1,415,152	\$ 1,411,351	\$ 1,511,351
Other Transfers	\$ 436,511	\$ 1,066,202	\$ 1,054,250	\$ 20,000	\$ 250,000	\$ 250,000
Subtotal: Foundational One-time	\$ 1,505,090	\$ 2,641,961	\$ 2,419,341	\$ 5,009,270	\$ 4,911,351	\$ 5,011,351
Total Expenditures	\$ 323,047,679	\$ 349,752,793	\$ 331,992,274	\$ 360,394,615	\$ 368,289,636	\$ 379,642,696

Buncombe County General Fund Financial Outlook

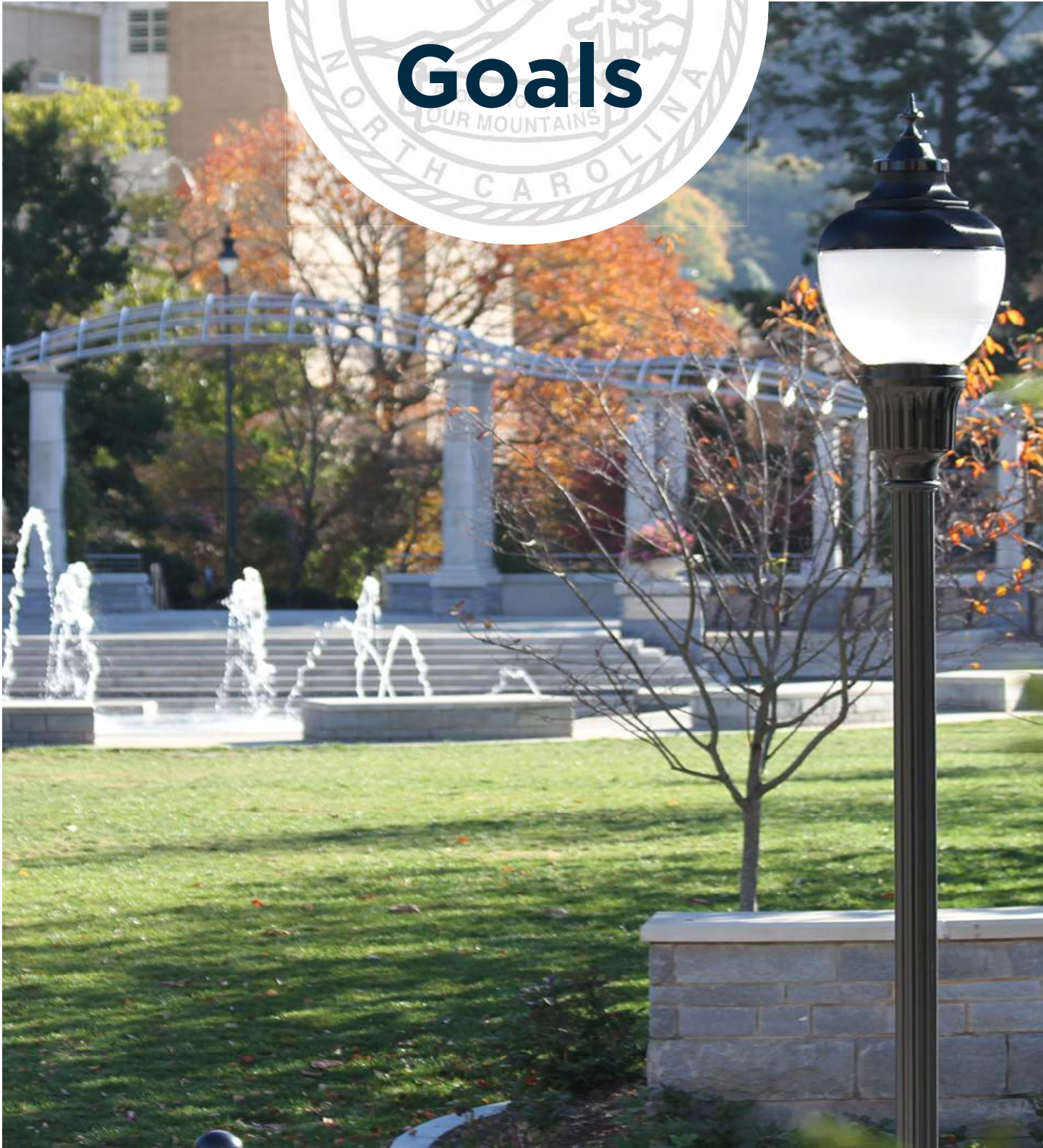
	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024
	Actual	Amended Budget	Est. Year End	Adopted Budget	Projected	Projected
Revenue						
Property Tax	\$ 206,347,526	\$ 212,211,847	\$ 219,008,620	\$ 233,596,662	\$ 240,826,944	\$ 248,416,623
Intergovernmental Revenue	\$ 45,173,749	\$ 48,035,612	\$ 47,765,791	\$ 43,238,596	\$ 44,103,368	\$ 44,985,435
Sales Tax	\$ 32,468,456	\$ 30,068,224	\$ 37,062,183	\$ 36,344,931	\$ 37,435,279	\$ 38,183,985
Sales & Services	\$ 18,192,968	\$ 18,330,551	\$ 21,304,827	\$ 18,329,982	\$ 18,513,282	\$ 18,698,415
Other Taxes & Licenses	\$ 8,250,879	\$ 8,333,500	\$ 9,060,211	\$ 8,286,000	\$ 8,368,860	\$ 8,452,549
Other Financing Sources (OFS)	\$ 7,333,300	\$ 10,329,695	\$ 8,452,296	\$ 5,102,346	\$ 5,153,369	\$ 5,204,903
Permits & Fees	\$ 4,704,686	\$ 3,861,000	\$ 5,310,142	\$ 4,707,000	\$ 4,754,070	\$ 4,801,611
Miscellaneous Income	\$ 1,258,028	\$ 1,231,707	\$ 1,527,186	\$ 1,394,750	\$ 1,408,698	\$ 1,422,784
Investment Earnings	\$ 1,443,663	\$ 750,000	\$ 26,812	\$ 50,000	\$ 150,000	\$ 250,000
Total Revenue	\$ 325,173,256	\$ 333,152,136	\$ 349,518,067	\$ 351,050,267	\$ 360,713,870	\$ 370,416,304
Fund Balance						
Beginning Unrestricted Fund Balance		\$ 72,466,635	\$ 72,466,635	\$ 89,992,428	\$ 80,648,080	\$ 73,072,314
Fund Balance Change (Budgetary Appropriation)	\$ 2,125,577	\$ (16,600,657)	\$ 17,525,793	\$ (9,344,348)	\$ (7,575,766)	\$ (9,226,392)
Ending Unrestricted Fund Balance	\$ 72,466,635	\$ 55,865,978	\$ 89,992,428	\$ 80,648,080	\$ 73,072,314	\$ 63,845,922
Ratios & Indicators						
Gross Debt as a % of GF Exp. (adjusted for Transfers)	6.50%	5.7%	6.0%	5.7%	5.2%	5.4%
Fund Balance %	22.4%	16.0%	27.1%	22.4%	19.8%	16.8%
Operations Ratio	1.01	0.95	1.05	0.97	0.98	0.98
Operations Ratio (adjusted for OFS & Transfers)	0.99	0.93	1.04	0.97	0.97	0.97

Notes:

- 1) The financial outlook table above assumes all of the budgetary appropriation for FY2022 - FY2024 is used. However, based on historical data, budgetary appropriation has not been used as depicted in the Executive Summary. The Budget Office maintains scenarios where budgetary appropriation for FY2022 - FY2024 remains unused.
- 2) The listed values for FY2020 exclude ~\$53.8 million in expenditures and revenues related to LOBS 2020 refunding. The expenditure (payment to escrow agent) is offset by revenue (proceeds from bond refunding) and is excluded from the fund balance % calculation.



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, e.g. public safety. The departmental level represents the budget for each department as a stand alone entity. The object level is each line item within the department’s budget. Expenditures may not legally exceed appropriations at the functional level for the General Fund, at the department level for the Special Revenue and Enterprise Funds, and at the object level for the Capital Projects 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 that are legally restricted to expenditures for specified purposes. The Commissioners annually adopt appropriations for these funds. Buncombe County maintains 11 Special Revenue Funds:

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

Internal Service Fund

Internal Service Funds are used to account for the financing of goods 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.

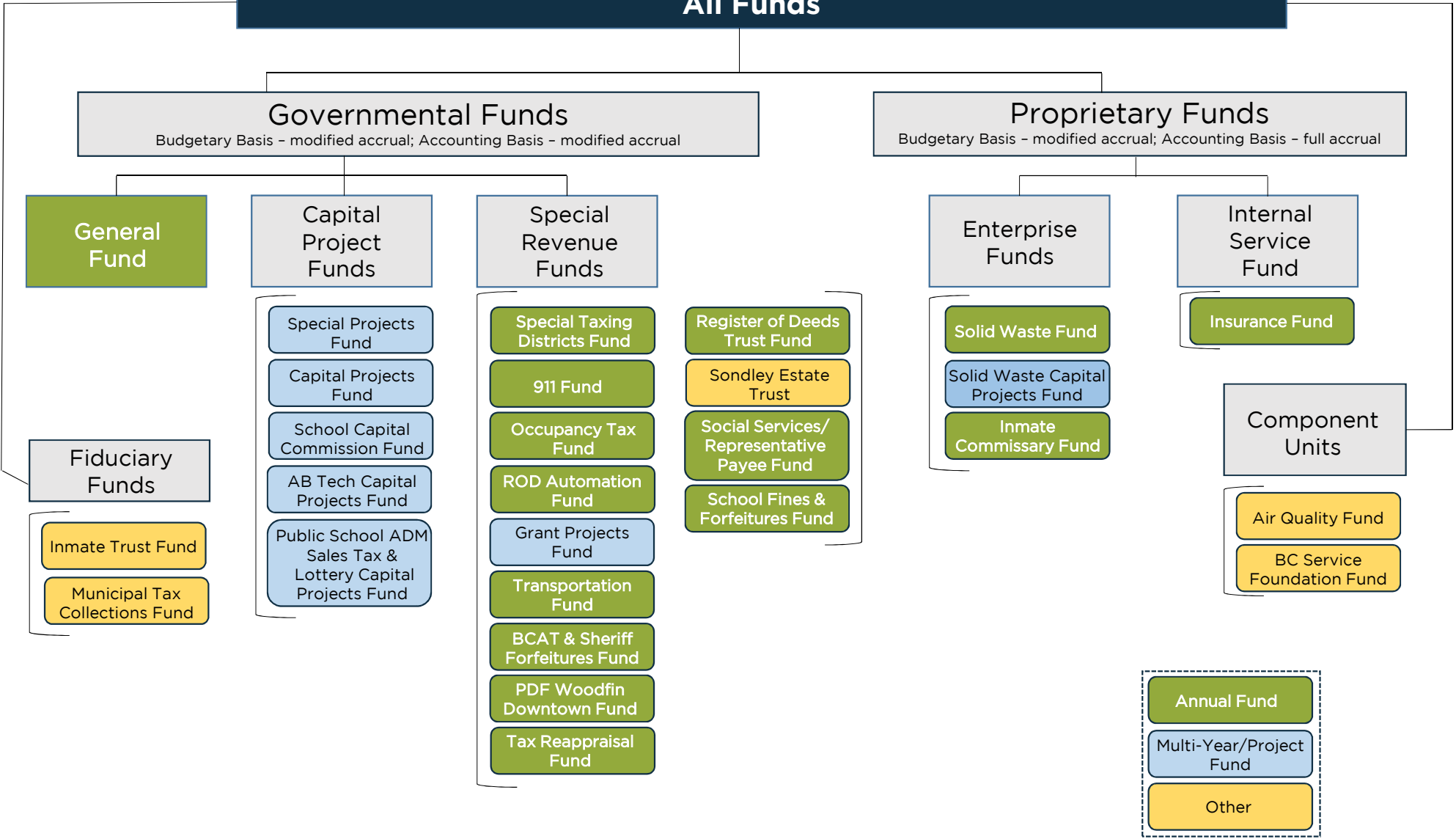
Enterprise Funds

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

All Funds



The Budget Process

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

Budget Development

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

The Budget Office initially compiles all personnel information including projected wages and benefits for the upcoming budget year. This information is reviewed by the budget personnel and departments and changes are made as needed. For the 2022 Fiscal Year, budget staff led department directors and business officers through training in projecting operating costs and using assorted tools developed by budget staff and met one-on-one with departments to address any specific needs. Departments submitted new position requests and reclassifications, expansion items and justifications, capital requests, and, ultimately, full budget requests using the County's web-based enterprise resource planning application. These requests were reviewed by budget personnel and county leadership. Additional information was gathered as necessary. For new or expansion items, the requests were evaluated by the County Manager and applicable strategic focus area workgroup. Finally, based on historical spending, the Budget Office directed departments to review spending plans with targeted reductions. These targets were department specific and provided a reduction sufficient to move forward to adoption.

The Buncombe County Capital Improvement Plan (CIP) is also reviewed during the budget process. The CIP is reviewed early in the budget process so operating costs and debt service costs are anticipated and budgeted as necessary. More information on the CIP is located in the [Capital Improvement Plan section](#) and [Appendix P](#).

The budget calendar and budget framework on the following pages provide a deeper look into the FY2022 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 by June 1. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina Statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2022 budget was provided to the Board of Commissioners on May 17, 2021, the budget message was delivered on May 18th, and a Public Hearing was held June 1, 2021. The Buncombe County Board of Commissioners adopted the FY2022 budget ordinance on June 15, 2021.

Amendments to Annual Budget Ordinance

➤ Budget Transfers

The County Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure; 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.

Budget Framework

As Buncombe County has transitioned in recent years under new county leadership and budget direction, the budget framework (shown on the next page) has been centered on ownership, rightsizing, accountability, and process. These principles established a firm foundation for budget development.

However, it is worth noting that while these principles served well in FY2022, the Budget Office anticipates a new framework for the FY2023 based on the now realized **Buncombe 2025** strategic plan.

FY2022 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 belongs to 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 focus on identifying risk and developing strategic responses to mitigate risk.
- We budget 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 refine and optimize tools to project future cash flow, expenditures, and revenue to allow us to better predict and manage budgets more effectively.
- We utilize our 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 the 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 lead discussions in an open forum about their budget requests, identifying challenges, accomplishments, 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.

FY2022 Buncombe County Budget Calendar

Date	Budget Procedure	Action By:
August 28	FY2022 Capital Planning and Information Technology Governance Cycle – shared with Dept. heads at meeting <ul style="list-style-type: none"> Information and Instructions to Departments following meeting 	Budget Information Technology Departments
September	<ul style="list-style-type: none"> Capital form submission training provided by budget ITGC submission training provided by IT 	Budget Information Technology Departments
September 11	General Services shared guidelines and due date for Fleet requests	General Services Departments
September 22	Kickoff Capital training overview with Fire Districts	Intergovernmental Relations Emergency Management Budget Fire Districts
September 25	<ul style="list-style-type: none"> Information Technology Requests Due Fleet Requests due to General Services 	Information Technology/Governance Team General Services Departments
October 9	Operating Budget dev. begin - Depts. notified <ul style="list-style-type: none"> Budget Planning Discussions begin Contract Administrators/Monitors begin budget planning with vendors 	Departments County Manager Budget Contract Administrators/Monitors
October 19-30	Technical Training sessions offered to departments on submission tools	Budget Department Heads and support
Mid November	Workday operating budget available for entry	Budget Departments
November 20	Capital requests due to Budget	County Departments
December 10	Board of Commissioners Budget Retreat <ul style="list-style-type: none"> Education Funding review with Board of Commissioners Economic Overview 	Budget County Manager Board of Commissioners
December and January	Education Meeting (initial budget planning discussions)	Budget School systems
	Fire District Meeting (initial budget planning discussions)	Budget Inter-governmental Relations Emergency Management Fire Districts
December 1-31	FY22 Salary and wage reports compiled and entered into Workday budgets	Budget
December 14	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant open	Strategic Partnerships Department Community organizations
Sept. 26 – Feb. 26	Compilation and Analysis of Capital and IT Requests	Budget Capital and IT Projects Review Teams

Dec. 14 – Jan. 29	Review of Health, Employment, Property & Casualty Insurance Fund- Determination of Budgetary costs	County Manager Budget Benefits & Risk/HR
January 11 – Feb. 11	Department Director conversations with Assistant County Managers	Assistant County Managers Departments Budget
January 15	Consumer Price Index Data Released – Salary and Wage Projections Updated	Budget
January 18 - 28	Workday Budget entry drop in sessions for Departments	Budget
January 29	Budget requests submitted in Workday by departments	County Departments
February 7- 26	Compilation of departmental operating requests	Budget
February 12	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant applications due	Community Agencies
February 26	Departmental Submitted Line Item budgets available for Leadership Review	Budget
February 22- March 12	Departmental Presentations to County Manager	County Manager Assistant County Managers Departments Budget
March 5	Property tax base and collection rate estimates due to Budget	Tax Assessment and Collection
	Sales tax estimates due	Budget
March 15	<ul style="list-style-type: none"> • General Fund Growth Rate Calculation • Revenue estimates sent to outside agencies 	Budget
Late March –Early April	Education Meeting (Follow up budget planning discussions)	County Manager Budget School systems
	Fire District Meeting (Follow up budget planning discussions)	County Manager Budget Fire Districts
March 30	BOC Budget Work session- FY2022 First Pass Budget	Budget County Manager Board of Commissioners
Mid-April	Education budgets due	Public schools & ABTCC
April	Fund balance projections reviewed for FY2021	Budget and Finance
	Updated property tax estimates provided	Tax
	Updated revenue projections provided	Budget, Finance, Directors
April 22 BOC Work Session	<ul style="list-style-type: none"> • FY2021 Year-end projection • FY2022 Second Pass Revenues and Expenditures • FY2022 Proposed Fee Schedule 	Budget County Manager Board of Commissioners
April 30	Fire district budget requests due	Fire Districts
April 30	Early Childhood Education, Isaac Coleman, Strategic Partnership and Tipping Point Grant applications due to Budget Office	Strategic Partnership Department Committees Budget
May 11 BOC Work Session	<ul style="list-style-type: none"> • Fire District presentations • Education presentations • FY2022 Budget changes since April 22nd • FY2022 Position Classification and Pay Plan 	Budget County Manager Board of Commissioners Fire Districts Education partners

May 18	Budget Message	County Manager Budget Board of Commissioners
June 01	Public Hearing on the budget	County Manager Budget Board of Commissioners Public
June 15	Budget adoption	Board of Commissioners

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

Fiscal Policies

Adopted by Commissioners June 18, 1996

Revenue Policy

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

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

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

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

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

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

All Enterprise Funds shall be totally self-supporting.

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

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

Capital Improvement Policy

(Revised 12-17-20; Appendix F)

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

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

Accounting Policy

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

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

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

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

Debt Policy

(Revised 11-15-16; Appendix D)

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

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

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

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

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

Description	Policy Requirement	Current Status
Net direct debt as a % of assessed valuation	Less than 3%	0.91% (FY22 Estimate)
Net direct debt service as a % of Govt't Exp.	Less than 18%	12.50% (FY22 Estimate)
Payout of net direct debt principal	55% min., 65% desired	76.67% (FY22 Estimate)

Operating Budget Policy

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

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

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

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

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

The County shall integrate performance measures with the annual budget.

Vehicle Replacement

(See related policy: [Appendix N](#))

County departments must justify the need for a county-owned vehicle. The cost-benefit of paying an employee mileage for use of a personal vehicle versus use of a county-owned vehicle must be documented. Evaluation of the 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.

Fund Balance Policy

(Revised 08-04-20; Appendix C)

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

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

Description	Policy Requirement	Current Status
GF Unallocated Fund Balance	At Least 15%	27.1% (FY22 Estimated)

Investment Policy

(Adopted 05-19-20; Appendix E)

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

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

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

Strategic Focus Areas & Departments



Buncombe 2025

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

Update on Strategic Plan Implementation

Staff diligently began developing department Business Plans to meet the overarching, Buncombe 2025 tier 1 goals and community needs. Departments completed their Business Plans in FY21 and now have defined, tier 2 goals, initiatives, actions, and performance measures. Due to the timing of collection, some departments will be shown without tier 2 goals, measures, or initiatives. At this time, the Budget Office anticipates presenting complete information for all departments in next year's budget document. However, to view the depth of departmental work, including tier 1 and tier 2 measures and accomplishments, please visit the [Buncombe County Strategic Plan Website](#).

The subsequent pages provide an overview of each department and fund's budget, goals, initiatives, and performance measure data where applicable.



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

VALUES
 Respect – Integrity – Collaboration – Honesty – Equity

COMMUNITY FOCUS AREAS

Educated & Capable Community
 Vision: A county where all residents thrive and demonstrate resilience throughout their lives.

Environmental & Energy Stewardship
 Vision: High quality air, water, farmland and renewable energy for future generations.

Resident Well-Being
 Vision: Our residents are safe, healthy, and engaged in their community.

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

2025 GOALS

Increase third grade literacy rates especially among underperforming students

Increase kindergarten readiness

Improve college and career readiness

Protect older residents' ability to age in place

Reduce greenhouse gas emissions

Preserve farmland and environmentally sensitive tracts

Expand and maintain cultural and recreational assets

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

Reduce jail population and enhance public safety

Eliminate deaths as a result of substance abuse

Increase median household income to North Carolina benchmark

Increase total employment in region's targeted industries

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

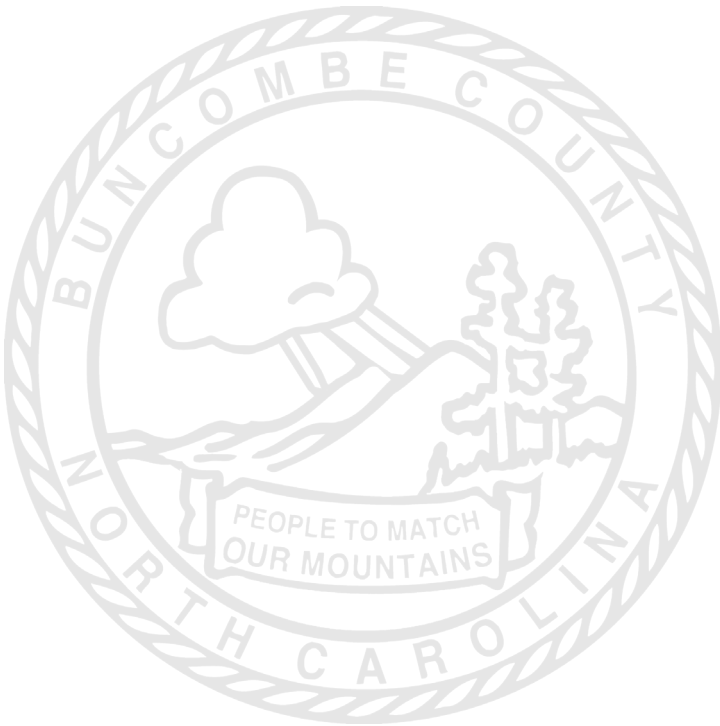
FOUNDATIONAL FOCUS AREAS

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

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

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

General Fund

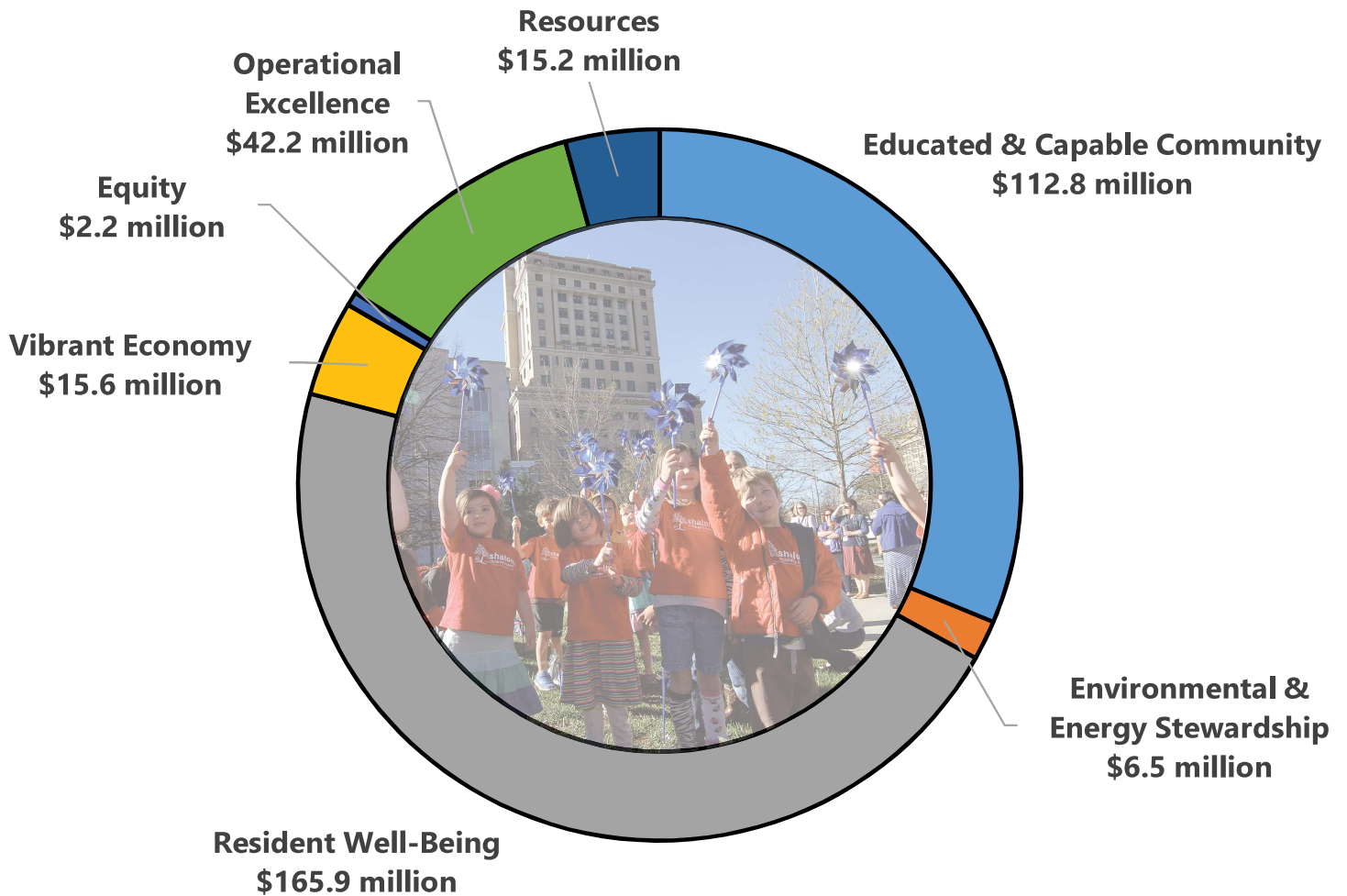


Budget by Focus Area

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

The breakdown presented takes several factors into consideration, including:

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



Governing Body

Overview

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

Budget

Governing Body	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	686,057	648,831	654,818	611,377
Operating Expenditures	146,254	293,778	353,909	322,266
Program Support	4			
TOTAL:	832,314	942,608	1,008,727	933,643
Revenues:				
Other Taxes	27,027			
Sales & Services	2,779	2,750	3,000	2,400
County	802,509	939,858	1,005,727	931,243
TOTAL:	832,314	942,608	1,008,727	933,643

Tier 1 Focus Area & Goal

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



County Manager

Overview

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

Budget

County Manager	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,490,284	1,862,733	954,004	1,345,915
Operating Expenditures	261,671	291,941	89,278	90,361
Program Support	144,113	263,410	10,000	
TOTAL:	1,896,067	2,418,083	1,053,282	1,436,276
Revenues:				
Intergovernmental	50,000	28,869		
Miscellaneous		157		
County	1,846,067	2,389,057	1,053,282	1,436,276
TOTAL:	1,896,067	2,418,083	1,053,282	1,436,276

Tier 1 Focus Areas & Goals

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



RESOURCES



OPERATIONAL EXCELLENCE



EQUITY

Budget

Overview

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

Budget

Budget	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	467,505	510,195	648,956	820,197
Operating Expenditures	18,452	22,219	26,476	29,619
TOTAL:	485,957	532,413	675,432	849,816
Revenues:				
Sales & Services	2,051			
County	483,906	532,413	675,432	849,816
TOTAL:	485,957	532,413	675,432	849,816

Tier 1 Focus Areas & Goals

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

- Resources
 - Optimize funding and partnerships



OPERATIONAL EXCELLENCE



RESOURCES

PR & Communications

Overview

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

Budget

PR & Communications	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	345,760	372,131	615,844	722,145
Operating Expenditures	46,190	62,750	69,531	72,478
TOTAL:	391,950	434,881	685,375	794,623
Revenues:				
Other Taxes		27,353	26,000	26,000
County	391,950	407,529	659,375	768,623
TOTAL:	391,950	434,881	685,375	794,623

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

Community Engagement

Overview

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

Budget

Community Engagement	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	440,753	427,164	321,103	333,088
Operating Expenditures	188,882	281,051	239,401	297,484
Program Support			1,500	
TOTAL:	629,635	708,215	562,004	630,572
Revenues:				
County	629,635	708,215	562,004	630,572
TOTAL:	629,635	708,215	562,004	630,572

Tier 1 Focus Area & Goal

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



Elections

Overview

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

Budget

Elections	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	809,179	1,126,614	875,528	936,555
Operating Expenditures	1,131,627	1,203,524	2,120,316	1,704,297
TOTAL:	1,940,806	2,330,138	2,995,844	2,640,852
Revenues:				
Intergovernmental			432,592	
Miscellaneous			208,703	
Sales & Services	413	31,045	6,907	36,000
County	1,940,392	2,299,093	2,347,642	2,604,852
TOTAL:	1,940,806	2,330,138	2,995,844	2,640,852

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

Finance

Overview

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

Budget

Finance	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,651,250	2,018,189	1,979,218	2,194,955
Operating Expenditures	559,426	379,661	435,447	428,528
TOTAL:	2,210,676	2,397,851	2,414,665	2,623,483
Revenues:				
Miscellaneous	6,877	362		
County	2,203,799	2,397,489	2,414,665	2,623,483
TOTAL:	2,210,676	2,397,851	2,414,665	2,623,483

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

General Services

Overview

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

Budget

General Services	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	3,082,219	3,161,208	3,301,215	3,448,708
Operating Expenditures	3,685,288	3,924,461	4,597,933	5,105,750
Capital Outlay				125,000
TOTAL:	6,767,507	7,085,669	7,899,148	8,679,458
Revenues:				
Intergovernmental	344,379	301,095	355,000	230,000
Miscellaneous	527			
Sales & Services	418,094	565,855	567,369	596,660
County	6,004,508	6,218,720	6,976,779	7,852,798
TOTAL:	6,767,507	7,085,669	7,899,148	8,679,458

Tier 1 Focus Area & Goal

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



OPERATIONAL EXCELLENCE

Fleet Services

Overview

Fleet Services provides a full spectrum of services for over 460 County vehicles. Those vehicles serve over 660 square miles within Buncombe County consisting of sheriff vehicles, ambulances, work trucks, landfill equipment, and other County vehicles. Some of the services provided by fleet management are acquisition/disposal, preventative maintenance, equipment repair, and fleet information and usage analysis.

Budget

Fleet Services	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	544,582	648,622	646,732	711,865
Operating Expenditures	327,202	346,572	331,085	366,706
Capital Outlay			1,314,432	1,745,056
TOTAL:	871,784	995,195	2,292,249	2,823,627
Revenues:				
Miscellaneous	52,190	70,538	50,000	50,000
County	819,593	924,656	2,242,249	2,773,627
TOTAL:	871,784	995,195	2,292,249	2,823,627

Tier 1 Focus Area & Goal

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Human Resources

Overview

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

Budget

Human Resources	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	784,960	934,398	1,411,939	1,592,216
Operating Expenditures	159,368	96,422	293,792	347,013
Program Support			43,126	43,126
TOTAL:	944,328	1,030,821	1,748,857	1,982,355
Revenues:				
Miscellaneous	3,610	2,793		7,000
County	940,719	1,028,028	1,748,857	1,975,355
TOTAL:	944,328	1,030,821	1,748,857	1,982,355

Tier 1 Focus Areas & Goals

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

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



RESOURCES



EQUITY

Information Technology

Overview

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

Budget

Information Technology	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	6,440,824	6,961,587	6,995,956	7,317,648
Operating Expenditures	5,163,388	6,074,163	5,513,591	8,151,712
TOTAL:	11,604,212	13,035,749	12,509,547	15,469,360
Revenues:				
Sales & Services	87,784	5,400	5,400	5,400
County	11,516,428	13,030,349	12,504,147	15,463,960
TOTAL:	11,604,212	13,035,749	12,509,547	15,469,360

Tier 1 Focus Area & Goals

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



Internal Audit

Overview

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

Budget

Internal Audit	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	229,789	230,990	265,270	383,101
Operating Expenditures	22,066	18,035	76,474	66,403
TOTAL:	251,856	249,026	341,744	449,504
Revenues:				
County	251,856	249,026	341,744	449,504
TOTAL:	251,856	249,026	341,744	449,504

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

Legal & Risk

Overview

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

Budget

Legal And Risk	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits			961,380	1,081,557
Operating Expenditures		55	236,005	148,598
TOTAL:		55	1,197,385	1,230,155
Revenues:				
County		55	1,197,385	1,230,155
TOTAL:		55	1,197,385	1,230,155

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

Parking Services

Overview

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

Budget

Parking Services	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures		464,276	605,667	516,380
TOTAL:		464,276	605,667	516,380
Revenues:				
Sales & Services		751,099	625,000	750,000
County		-286,823	-19,333	-233,620
TOTAL:		464,276	605,667	516,380

Tier 1 Focus Area & Goal

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



OPERATIONAL EXCELLENCE

Strategy & Innovation

Overview

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

Budget

Strategy & Innovation	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,475,133	1,386,679	1,305,157	1,318,451
Operating Expenditures	47,732	32,020	35,810	40,823
Program Support			5,000	45,000
TOTAL:	1,522,865	1,418,699	1,345,967	1,404,274
Revenues:				
County	1,522,865	1,418,699	1,345,967	1,404,274
TOTAL:	1,522,865	1,418,699	1,345,967	1,404,274

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

Register of Deeds

Overview

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

Budget

Register of Deeds	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,346,128	1,399,158	1,486,849	1,549,863
Operating Expenditures	3,132,561	2,690,311	3,277,728	3,078,318
TOTAL:	4,478,689	4,089,469	4,764,577	4,628,181
Revenues:				
Other Taxes	6,074,375	5,262,587	5,600,000	6,000,000
Permits & Fees	1,465,413	1,579,777	1,390,400	1,907,000
County	-3,061,099	-2,752,895	-2,225,823	-3,278,819
TOTAL:	4,478,689	4,089,469	4,764,577	4,628,181

Strategic Partnerships

Overview

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

Budget

Strategic Partnership Grants	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits			257,282	257,603
Operating Expenditures			5,438	12,955
Program Support	1,272,301	1,186,428	1,491,805	1,489,305
TOTAL:	1,272,301	1,186,428	1,754,525	1,759,863
Revenues:				
County	1,272,301	1,186,428	1,754,525	1,759,863
TOTAL:	1,272,301	1,186,428	1,754,525	1,759,863

Tier 1 Focus Areas & Goals

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

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

- Resources
 - Optimize funding and partnerships



EDUCATED & CAPABLE COMMUNITY



EQUITY



RESOURCES

Sustainability

Overview

The Sustainability Office was established in FY18 to perform responsible, professional, and administrative work organizing and coordinating environmental sustainability efforts in Buncombe County. The Sustainability Office is led by a Sustainability Officer who acts, among other duties, as a team leader working with County departments to develop sustainability initiatives and assess cost effectiveness, technical feasibility, and implementation methods.

Budget

Sustainability	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits			129,804	130,107
Operating Expenditures			360,057	402,421
TOTAL:			489,861	532,528
Revenues:				
Miscellaneous			17,576	
County			472,285	532,528
TOTAL:			489,861	532,528

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



EQUITY

Tax Assessment

Overview

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

Budget

Tax Assessment	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	2,612,592	2,802,588	2,785,447	2,930,777
Operating Expenditures	625,308	519,491	595,370	632,387
TOTAL:	3,237,900	3,322,079	3,380,817	3,563,164
Revenues:				
Property Tax	277,653			
County	2,960,247	3,322,079	3,380,817	3,563,164
TOTAL:	3,237,900	3,322,079	3,380,817	3,563,164

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



RESOURCES

Tax Collections

Overview

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

Budget

Tax Collections	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,222,189	1,304,244	1,233,167	1,295,760
Operating Expenditures	690,425	746,225	842,887	909,246
TOTAL:	1,912,614	2,050,469	2,076,054	2,205,006
Revenues:				
Miscellaneous	60,577	38,318	57,500	50,000
Other Taxes	0			
Property Tax	75,374			
Sales & Services	1,315,883	1,286,129	1,282,375	1,381,259
County	460,780	726,023	736,179	773,747
TOTAL:	1,912,614	2,050,469	2,076,054	2,205,006

Tier 1 Focus Areas & Goals

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

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



OPERATIONAL EXCELLENCE



EQUITY

Emergency Services

Overview

Buncombe County Emergency Services provides competent, efficient, and effective emergency services to our residents and visitors in times of need by a workforce responsive to the needs of its residents 24 hours per day. Emergency Services includes EMS, Fire Marshal’s Office, and 911 operations.

Budget

Emergency Services	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	11,983,580	12,889,814	14,403,608	16,660,439
Operating Expenditures	1,466,686	2,193,484	2,101,729	2,315,945
Program Support	18,416	6,822	176,070	108,000
Capital Outlay		232,799	123,546	653,679
TOTAL:	13,468,682	15,322,919	16,804,953	19,738,063
Revenues:				
Intergovernmental	540,953	566,672	398,439	632,419
Miscellaneous		7,944	18,281	
Sales & Services	6,321,284	5,625,708	6,238,645	5,151,101
County	6,606,444	9,122,596	10,149,588	13,954,543
TOTAL:	13,468,682	15,322,919	16,804,953	19,738,063

Tier 1 Focus Areas & Goals

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



RESIDENT WELL-BEING

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



OPERATIONAL EXCELLENCE

ID Bureau

Overview

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

Budget

Identification Bureau	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,513,146	1,653,019	1,659,304	1,745,998
Operating Expenditures	66,173	63,728	90,548	293,048
Capital Outlay	31,575			
TOTAL:	1,610,894	1,716,746	1,749,852	2,039,046
Revenues:				
Intergovernmental	814,990	816,065	849,041	901,745
Sales & Services	155,151	179,074	111,490	286,490
County	640,754	721,607	789,321	850,811
TOTAL:	1,610,894	1,716,746	1,749,852	2,039,046

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

JCPC

Overview

Juvenile Crime Prevention Council (JCPC) funding comes from the NC Dept. of Juvenile Justice and Delinquency Prevention. This funding is used to assist programs that offer dispositional alternatives for youth who are court involved. Buncombe County serves as a pass-through agency for the JCPC funds. Once JCPC allocations are determined and program agreements are received mid-September, the budget is amended to reflect JCPC funding levels for the budget year.

Budget

Juvenile Crime Prevention Council	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits		597	12,046	
Operating Expenditures	13,546	15,817	1,500	1,500
Program Support			628,977	628,977
TOTAL:	13,546	16,415	642,523	630,477
Revenues:				
Intergovernmental	15,500	15,500	644,477	644,477
County	-1,954	915	-1,954	-14,000
TOTAL:	13,546	16,415	642,523	630,477

Tier 1 Focus Area & Goal

- Educated and Capable Community
 - Improve college and career readiness



**EDUCATED
& CAPABLE
COMMUNITY**

Justice Resource

Overview

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

Budget

Justice Resource Support	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	96,073	112,632	886,154	1,243,061
Operating Expenditures	780,147	906,944	1,367,806	1,176,484
Program Support			51,000	25,000
TOTAL:	876,220	1,019,576	2,304,960	2,444,545
Revenues:				
Sales & Services			60,000	
County	876,220	1,019,576	2,244,960	2,444,545
TOTAL:	876,220	1,019,576	2,304,960	2,444,545

Tier 1 Focus Areas & Goals

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



RESIDENT WELL-BEING

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



EQUITY

Pre-Trial Release

Overview

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

Budget

Pre-Trial Release	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,021,879	1,006,247	1,041,921	995,204
Operating Expenditures	84,713	65,418	83,109	87,154
TOTAL:	1,106,592	1,071,666	1,125,030	1,082,358
Revenues:				
County	1,106,592	1,071,666	1,125,030	1,082,358
TOTAL:	1,106,592	1,071,666	1,125,030	1,082,358

Tier 1 Focus Area & Goal

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



RESIDENT WELL-BEING

PSIP

Overview

Public Safety Interoperability Partnership (PSIP), formerly the Criminal Justice Information System (CJIS), is a multi-agency system that supports Buncombe County, City of Asheville, Town of Weaverville, and Town of Woodfin law enforcement agencies; Buncombe County EMS; City of Asheville and Buncombe County Volunteer Fire Departments; Buncombe County District Attorney; and Buncombe County Clerk of Court. PSIP is a critical public safety system used by staff 24 hours per day, 365 days per year.

Budget

Public Safety Interoperability Partnership	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	735,134	762,398	783,475	809,478
Operating Expenditures	439,535	464,572	512,275	535,894
TOTAL:	1,174,669	1,226,970	1,295,750	1,345,372
Revenues:				
Sales & Services	576,343	593,651	596,004	733,118
County	598,326	633,319	699,746	612,254
TOTAL:	1,174,669	1,226,970	1,295,750	1,345,372

Tier 1 Focus Area & Goal

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



RESIDENT WELL-BEING

Public Safety Training Center

Overview

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

Budget

Public Safety Training Center	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	416,303	441,658	426,440	473,181
Operating Expenditures	184,508	149,815	285,099	229,894
Capital Outlay				50,383
TOTAL:	600,811	591,474	711,539	753,458
Revenues:				
County	600,811	591,474	711,539	753,458
TOTAL:	600,811	591,474	711,539	753,458

Tier 1 Focus Area & Goal

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



RESIDENT WELL-BEING

Sheriff's Office

Overview

The Sheriff's Office is comprised of the following departments: Civil Process, Detention Center, Court Security, Sex Offender Registration, Tax Collection Enforcement, Sheriff's Training, Patrol, Criminal Investigations, Communications Center, Buncombe County Anti-Crime Task Force (BCAT), Senior Citizens Reassurance Program, Crime Prevention, Victim Assistance, School Resource, and Animal Control.

Budget

Sheriff's Office	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	17,486,038	19,298,869	19,838,531	20,987,569
Operating Expenditures	1,879,777	1,759,813	2,190,929	2,275,339
Program Support	5,700		5,700	
TOTAL:	19,371,515	21,058,682	22,035,160	23,262,908
Revenues:				
Intergovernmental	732,071	644,320	657,508	614,832
Miscellaneous	66			
Sales & Services	459,264	443,455	466,000	305,000
County	18,180,113	19,970,908	20,911,652	22,343,076
TOTAL:	19,371,515	21,058,682	22,035,160	23,262,908

Detention Center

Overview

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

Budget

Detention Center	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	14,173,840	14,533,924	15,862,027	16,643,833
Operating Expenditures	3,416,016	3,512,916	4,988,941	4,851,523
TOTAL:	17,589,856	18,046,840	20,850,968	21,495,356
Revenues:				
Intergovernmental	60,243	198,812	166,114	228,750
Miscellaneous		402		
Sales & Services	3,914,754	4,270,304	3,617,624	3,159,500
County	13,614,859	13,577,323	17,067,230	18,107,106
TOTAL:	17,589,856	18,046,840	20,850,968	21,495,356

Family Justice Center

Overview

At the Buncombe County Family Justice Center, survivors can access services from nonprofit partners, law enforcement, health care providers, and government agencies in a multi-disciplinary service center that provides victim-centered and trauma-informed support and begin their journey 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.

Budget

Family Justice Center	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	105,864	193,529	140,212	144,191
Operating Expenditures	216,204	329,781	49,064	322,312
Program Support			276,500	
TOTAL:	322,068	523,310	465,776	466,503
Revenues:				
Sales & Services	13		13	
County	322,055	523,310	465,763	466,503
TOTAL:	322,068	523,310	465,776	466,503

Tier 1 Focus Areas & Goals

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



RESIDENT WELL-BEING

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



EQUITY

Behavioral Health

Overview

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

Budget

Behavioral Health	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures	769,224	15,519	600,000	600,000
Program Support	600,000	1,530,214	256,478	256,478
TOTAL:	1,369,224	1,545,733	856,478	856,478
Revenues:				
County	1,369,224	1,545,733	856,478	856,478
TOTAL:	1,369,224	1,545,733	856,478	856,478

Public Health

Overview

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

Budget

Public Health	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	11,087,808	12,497,682	13,505,136	13,610,577
Operating Expenditures	5,786,342	5,353,488	6,702,889	6,725,562
Program Support	2,759,931	2,950,649	2,918,200	2,934,150
TOTAL:	19,634,081	20,801,819	23,126,225	23,270,289
Revenues:				
Interfund Transfers	14,519	39,627	10,000	
Intergovernmental	3,631,773	4,663,998	5,859,955	4,532,402
Miscellaneous	11,257	1,516		
Sales & Services	2,036,417	2,161,379	2,219,291	3,543,032
County	13,940,115	13,935,299	15,036,979	15,194,855
TOTAL:	19,634,081	20,801,819	23,126,225	23,270,289

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

Division of Social Services

Overview

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

Budget

Division of Social Services	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	39,110,284	40,304,154	41,049,131	42,029,518
Operating Expenditures	5,938,321	5,766,556	5,707,208	5,350,256
Program Support	6,072,277	5,738,978	6,103,856	5,836,680
TOTAL:	51,120,882	51,809,688	52,860,195	53,216,454
Revenues:				
Intergovernmental	31,128,005	28,143,259	29,404,432	28,945,103
Miscellaneous	81,486	3,554		
Investment Earnings	-5			
Sales & Services	54,499	131,102	16,100	36,316
County	19,856,898	23,531,774	23,439,663	24,235,035
TOTAL:	51,120,882	51,809,688	52,860,195	53,216,454

Tier 1 Focus Areas & Goals

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

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



RESIDENT WELL-BEING



EDUCATED & CAPABLE COMMUNITY

Direct Assistance

Overview

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

Budget

Direct Assistance	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Program Support	8,744,032	8,023,241	9,134,086	8,651,392
TOTAL:	8,744,032	8,023,241	9,134,086	8,651,392
Revenues:				
Intergovernmental	4,883,256	4,520,543	5,226,893	4,649,482
County	3,860,776	3,502,698	3,907,193	4,001,910
TOTAL:	8,744,032	8,023,241	9,134,086	8,651,392

Tier 1 Focus Area & Goal

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



**VIBRANT
ECONOMY**

Animal Services

Overview

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

Budget

Animal Services	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures	1,180,574	1,176,747	1,483,093	1,514,796
TOTAL:	1,180,574	1,176,747	1,483,093	1,514,796
Revenues:				
Miscellaneous		3,554		
County	1,180,574	1,173,193	1,483,093	1,514,796
TOTAL:	1,180,574	1,176,747	1,483,093	1,514,796

Veterans Services

Overview

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

Budget

Veterans Service	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	344,326	383,541	387,477	388,513
Operating Expenditures	8,358	5,194	11,790	13,420
Program Support		45	100	100
TOTAL:	352,685	388,780	399,367	402,033
Revenues:				
Intergovernmental	2,216	2,182		
County	350,468	386,598	399,367	402,033
TOTAL:	352,685	388,780	399,367	402,033

Ag & Land Resources

Overview

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

Budget

Agriculture and Land Resources	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	475,267	540,450	441,005	623,779
Operating Expenditures	48,590	83,950	81,265	112,997
TOTAL:	523,857	624,399	522,270	736,776
Revenues:				
Intergovernmental	30,420	30,672	30,420	30,420
Miscellaneous		1,673	800	250
Sales & Services	18,053	13,440		
County	475,383	578,615	460,128	675,976
Appropriated Fund Balance			30,922	30,130
TOTAL:	523,857	624,399	522,270	736,776

Tier 1 Focus Area & Goals

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Cooperative Extension

Overview

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

Budget

Cooperative Extension	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits		2,680	2,227	2,227
Operating Expenditures	401,884	404,185	452,979	468,632
TOTAL:	401,884	406,865	455,206	470,859
Revenues:				
Miscellaneous	6,255	2,933	3,500	3,000
Sales & Services	8,143	5,386	3,000	2,000
County	387,486	398,546	448,706	465,859
TOTAL:	401,884	406,865	455,206	470,859

Tier 1 Focus Area & Goals

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**

Economic Development

Overview

Through Economic Development projects, the County encourages and supports the development of the industrial base of the County by providing incentives for new industry and the expansion of current industries. The program incentivizes capital investment greater than \$1.5M and jobs that exceed \$20.60/hour. The County ensures accountability for the use of public incentive dollars through the establishment of economic development agreements with annual milestones, confirmation procedures, and “clawback” provisions.

Budget

Economic Development	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures		45,000		
Program Support	1,388,878	2,455,109	3,952,263	4,541,333
TOTAL:	1,388,878	2,500,109	3,952,263	4,541,333
Revenues:				
Intergovernmental		929,000		
Miscellaneous			350,000	
County	1,388,878	1,571,109	3,602,263	4,541,333
TOTAL:	1,388,878	2,500,109	3,952,263	4,541,333

Tier 1 Focus Area & Goals

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



Permits & Inspections

Overview

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

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

Budget

Permits & Inspections	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	2,088,237	2,232,274	2,253,812	2,340,513
Operating Expenditures	212,036	197,970	233,291	194,549
Program Support				25,000
TOTAL:	2,300,273	2,430,243	2,487,103	2,560,062
Revenues:				
Intergovernmental	784			
Permits & Fees	2,885,516	3,124,909	2,463,600	2,800,000
Sales & Services	14,517	13,598	13,005	11,970
County	-600,544	-708,264	10,498	-251,908
TOTAL:	2,300,273	2,430,243	2,487,103	2,560,062

Tier 1 Focus Areas & Goals

- Environmental and Energy Stewardship
 - Reduce greenhouse gas emissions

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**OPERATIONAL
EXCELLENCE**

Planning & Development

Overview

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

Budget

Planning	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,952,715	1,921,207	1,824,348	2,155,222
Operating Expenditures	239,408	85,694	184,850	168,715
Program Support			4,174	4,174
TOTAL:	2,192,123	2,006,901	2,013,372	2,328,111
Revenues:				
Miscellaneous		3,240		
Sales & Services	624,454	463,184	428,015	434,000
County	1,567,670	1,540,477	1,585,357	1,894,111
TOTAL:	2,192,123	2,006,901	2,013,372	2,328,111

Tier 1 Focus Areas & Goals

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

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



**ENVIRONMENTAL
& ENERGY
STEWARDSHIP**



**VIBRANT
ECONOMY**

Library

Overview

The Library system’s services include a variety of activities supporting lifelong learning, including answering reference questions, providing materials for checkout in a variety of formats, offering access to online databases and information resources, providing meeting spaces for community gatherings and events, and presenting free public programs for all ages that educate, inspire, and build community.

Budget

Library	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	4,112,687	4,405,560	4,590,604	5,094,654
Operating Expenditures	1,383,088	1,350,010	1,625,437	1,524,882
TOTAL:	5,495,775	5,755,570	6,216,041	6,619,536
Revenues:				
Intergovernmental	229,459	227,666	227,666	225,206
Miscellaneous		150		
Sales & Services	223,220	150,891	112,000	34,000
County	5,043,096	5,376,863	5,876,375	6,360,330
TOTAL:	5,495,775	5,755,570	6,216,041	6,619,536

Tier 1 Focus Areas & Goals

- Educated and Capable Community
 - Increase kindergarten readiness

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



**EDUCATED
& CAPABLE
COMMUNITY**



**RESIDENT
WELL-BEING**

Recreation Services

Overview

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

Budget

Parks, Greenways & Recreation	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	1,183,955	1,294,883	1,130,163	1,224,281
Operating Expenditures	464,851	573,319	728,374	578,560
Program Support	93,855	100,000	100,000	242,487
TOTAL:	1,742,662	1,968,201	1,958,537	2,045,328
Revenues:				
Intergovernmental		3,000		
Miscellaneous	852	21,319		
Sales & Services	190,964	158,020	116,580	146,580
County	1,550,846	1,785,862	1,841,957	1,898,748
TOTAL:	1,742,662	1,968,201	1,958,537	2,045,328

Tier 1 Focus Area & Goal

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



**RESIDENT
WELL-BEING**

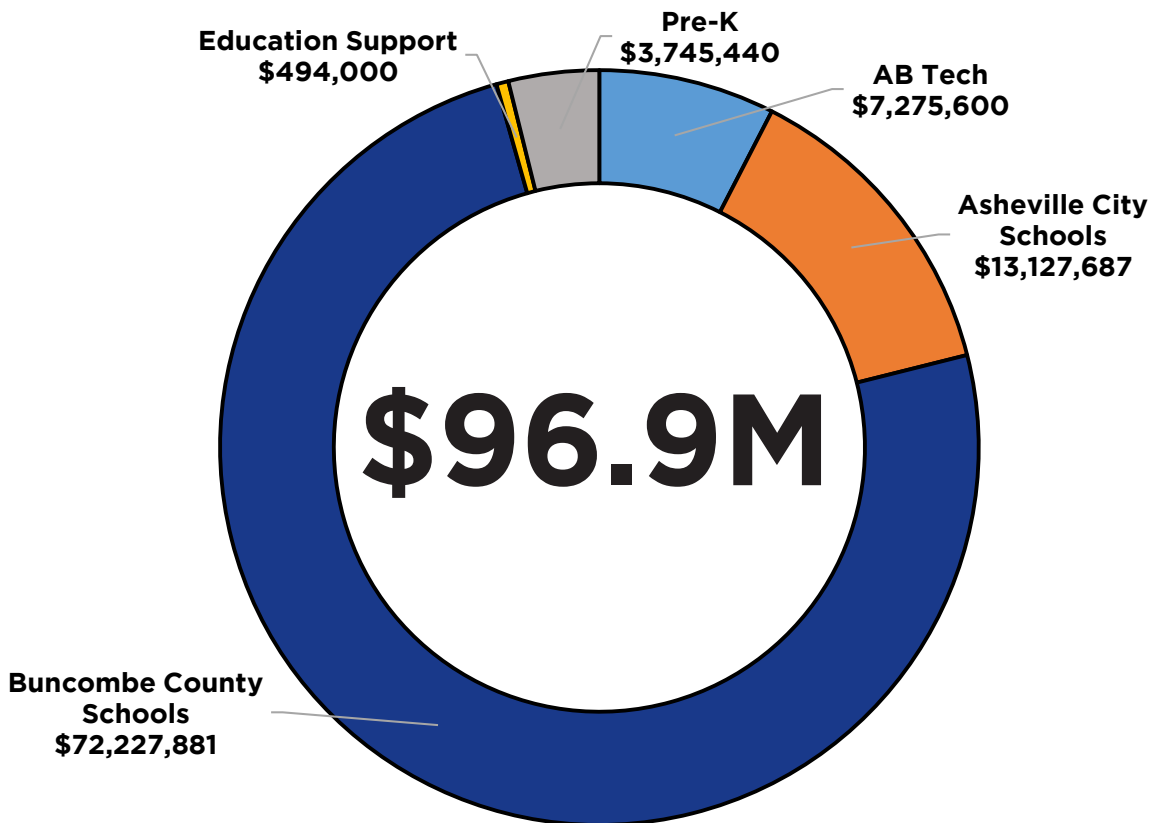
Education

Overview

The County's Education function is comprised of Buncombe County Schools, Asheville City Schools, Early Childhood Education, Education Support, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$96,870,608 which is 26.9% 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 county government. The State is primarily responsible for funding public school operations, while counties are largely responsible for capital needs. In North Carolina, county boards of commissioners act as taxing authority for local school boards, review the entire school's budget as well as approve county appropriations for current expense and capital outlay, and issue bonds and arrange other financing for school capital outlay purposes. In recent years, Buncombe County has undertaken major initiatives to support effective education and to secure accountability for educational funds expended.

Budget



Function: Education

General Fund Education Appropriation FY2013-2022

Fiscal Year	City Schools	County Schools	A-B Tech	Early Childhood Education	Child Care Centers	Education Support	Education Total	Increase (Decrease)
2022	\$13,059,877	\$71,854,796	\$7,275,600	\$3,745,440		\$494,000	\$96,429,713	4.18%
2021	\$12,728,957	\$69,712,472	\$7,075,600	\$2,820,589		\$224,000	\$92,561,618	2.19%
2020	\$12,626,196	\$68,052,371	\$6,775,600	\$2,748,589	\$55,350	\$317,500	\$90,575,606	8.80%
2019	\$11,890,592	\$63,642,438	\$6,500,000	\$830,578	\$68,000	\$317,500	\$83,249,108	1.32%
2018	\$11,503,729	\$62,703,805	\$7,800,000	\$156,632			\$82,164,166	11.15%
2017	\$10,329,379	\$57,590,436	\$6,000,000				\$73,919,815	(8.15%)
2016	\$11,061,915	\$63,354,745	\$6,063,999				\$80,480,659	3.61%
2015	\$10,571,303	\$61,038,940	\$6,063,999				\$77,674,242	5.39%
2014	\$9,735,914	\$57,905,099	\$6,063,999				\$73,705,012	(0.56%)
2013	\$9,134,788	\$56,923,484	\$8,063,999				\$74,122,271	0.79%

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 slowly decreased since 2015.

*No Final ADM was available. "Best 1 of 2 ADM" was used and is the number used by the State for funding.

K-12 Average Daily Membership (ADM)

Fiscal Year	Final ADM	Increase (Decrease)
2021*	26,413	(4.69%)
2020	27,712	(0.10%)
2019	27,741	(1.44%)
2018	28,147	(1.48%)
2017	28,569	(0.46%)
2016	28,701	(1.22%)
2015	29,056	(1.70%)
2014	29,558	0.36%
2013	29,451	0.73%
2012	29,238	0.43%

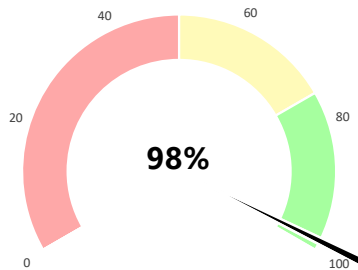
Performance Measures

The County is committed to its Strategic Plan and continues to make progress toward accomplishing the goals of the Plan. Below you see consolidated data for each of the community focus areas. On the following pages you will find detailed information on departments' goals, initiatives, and [performance measures](#) to date.



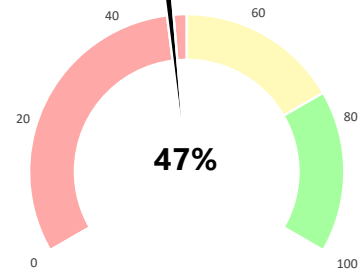
EDUCATED & CAPABLE COMMUNITY

Current Period % of Target Achieved



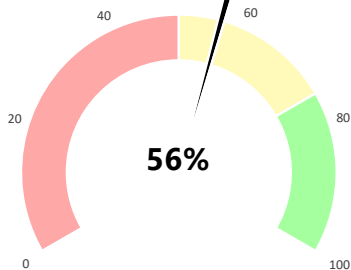
ENVIRONMENTAL & ENERGY STEWARDSHIP

Current Period % of Target Achieved



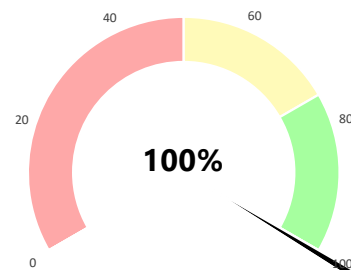
RESIDENT WELL-BEING






Current Period % of Target Achieved












VIBRANT ECONOMY





Current Period % of Target Achieved










Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Agriculture & Land Services	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Evaluate our existing programs and develop a plan to increase participation of underrepresented communities in our programming	Develop bilingual marketing materials	Number of new multilingual/inclusive programs and marketing materials created			In Progress	In Progress
				Develop multilingual programming					
				Gain an understanding of who participates in our programming and what changes need to be made to increase the diversity of our audience					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve farmland and environmentally sensitive tracts of land	Preserve natural resources for future generations	Close 10 donation easements by 2025	Percent of high priority acreage preserved			5.00%	In Progress
				Improve coord. with the Ag Advisory and Land Conserv. Advisory Brds. to conserve high priority areas					
				Increase the number of farms that have conservation easements					
Receive grant funding for 3 USDA and 4 NCDA conserv. easement purchases/year									
 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Quantify and reduce greenhouse gas emissions internally and with County agricultural producers	Assist County farmers with understanding on farm energy efficiency and renewable energy potential	Quantify carbon sequestration potential in our County through agricultural Best Management Practices implementation			5.00%	In Progress	
			Assist County farmers with understanding their potential for carbon sequestration						
			Decrease our department's carbon emissions						
Air Quality	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Improve customer service to the community	Implement Accela				In Progress	In Progress
				Local source for indoor air quality issues					
				Provide online payments and credit card payments for facilities and customers					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reduce internal & communitywide GHG emissions	Participate in department-led GHG reduction program	GHG reduction for installed / implemented projects			In Progress	In Progress
				Participate in Vehicle Evaluation Team					
				Promoting energy efficiency measures with permitted facilities.					




Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Budget	 RESOURCES	Optimize funding and partnerships	Develop and implement a process that yields a robust 5 year Capital Improvement Plan that strengthens the systematic evaluation of competing demands for resources	Develop and lead a planning process that is in alignment with best practices.	Produce a CIP document that is in accordance with Industry Best Practice and receive a rating of 4 by all GFOA evaluators.		GFOA rating	71.00%	71.00%
				Document and communicate a countywide 5-year capital improvement plan to internal staff, Board of Co					
				Increase organizational capacity to plan and submit capital project requests for future years that					
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Increase organizational capacity for excellent budget development and analysis	Conduct budget related training based on feedback.	Respondents will report that they have maintained or increased (improved) budget knowledge.		Manual calculation from survey results	75.00%	97.00%
				Create a budget survey and gather baseline data for organizational budget knowledge.					
				Create and provide tools that enhance budgetary knowledge.					
	 RESOURCES	Optimize funding and partnerships	Partner with Fire Districts to prepare and provide a 5-year Capital Improvement plan to Buncombe County	Follow up with individual Fire Districts for additional support and guidance if requested.	Annual measurement of how many Fire Districts provided a 5 year CIP for the annual budget process (by June 30, 2022)		Manual evaluation and tracking	53.00%	53.00%
				Create and provide tools that enable capital planning.					
				Develop and provide training on Capital Improvement planning.					
	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Research and implement a best practice budgeting strategy that aligns with strategic planning processes and enables the organization to best allocate resources with stated objectives	Communicate findings of budgeting best practice research for leadership adoption	Percentage complete by June 30, 2022 and June 30, 2023		Manual evaluation and tracking	In Progress	In Progress
				Conduct further research for tools and techniques to be used for implementation of the recommended					
				Implement best practice budgeting strategy that is selected					
Research best practice budgeting strategies									






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Clerk to the Board	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Enhance the boards and commissions reporting to the Board of Commissioners	Create schedule for boards/commissions to report to BOC	Percentage of identified boards & commissions that have reported to the Board of Commissioners			In Progress	In Progress
				Establish standard operating procedures and create tools for board and commissions to update BOC					
Communications & Public Engagement	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Amplify County departments in outreach and engagement efforts	Expand ICEP	Number of ICEP consultations and plans annually		Ticketing systems and monthly community engagement market reports	In Progress	In Progress
				Implement Inform, Consult, Engage, and Partner (ICEP) model					
				Utilize ICEP departmental goals/initiatives					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	CAPE will help expand culturally relevant outreach that embraces diversity and is responsive to changing demographics	Develop an outreach plan that is culturally competent				In Progress	In Progress
				Engage underrepresented communities through multiple mediums					
				Organize and facilitate targeted outreach activities to develop and maintain relationships and social capital for diverse populations					
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Lead the ongoing effort to create a culture focused on improving two-way communication, engagement, and outreach and to develop evaluation measures that ensure effectiveness	Create new communications products and update existing ones using a focus on visual production	Growth in website traffic, social media analytics, video views		Annual digital reach report utilizing built-in analytics	In Progress	In Progress
				Using analytics, review website and explore ADA-compliant redesign using a hybrid model of HTML and					
 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Provide strategic counsel to County departments in order to identify gaps in internal and external communication and engagement and develop comprehensive and culturally competent plans to support their tier 1 and tier 2 goals	Create multilingual strategic communication & engagement plans that rely on measurable outcomes	Evaluation metrics tied to each communication and engagement plan's effectiveness, satisfaction/participation surveys from engaged audiences			In Progress	In Progress	
			Develop strategic communication and engagement plans for all areas of the strategic plan that includ						






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
County Manager	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Ensure Buncombe County's workforce is reflective of community ethnicity and gender	Ensure hiring process incorporates best practices for equity and inclusion	Percentage of staff demographics compared to Census data		Workday and census data	In Progress	In Progress
				Establish policies and procedures that promote equitable and inclusive employment opportunities					
				Finalize equity action plan for Buncombe County					
				Improve our recruitment process					
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Ensure continuous improvement of processes and programs	Support and promote an environment of continuous improvement	Percentage employees who agree or strongly agree that the County fosters a culture of innovation		Innovations lab, community survey, employee survey	In Progress	In Progress
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Ensure equitable access to County services	Ensure that information is available to all county citizens	Percentage of residents who agree or strongly agree that they have equitable access to County services		Community Survey	In Progress	In Progress
				Increase broadband access in the county					
				Increase information available on the transparency dashboard					
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase public trust	Empower departments to improve their relationships & engagement with the community	Percentage of residents who agree or strongly agree that Buncombe County Govt. is trustworthy		Community Survey	In Progress	In Progress
				Identify standard mean to communicate with & engage the public through project lifecycles					




Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual							
Economic Development	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Increase minority business ownership in Buncombe County	Establish a plan in conjunction with Equity and Inclusion Workgroup	TBD: See Racial Equity Action Plan		TBD: See Racial Equity Action Plan	TBD: See Racial Equity Action Plan	In Progress							
				Increase awareness in the business community around small business, minority-focused business programs												
				Support inventory of minority-owned businesses												
		 VIBRANT ECONOMY	Increase total employment in regions targeted industries	Increase small business and "startup" jobs	Continued support for Venture Asheville	Small Business - net % increase	Increased small business and startup jobs provide opportunities for residents to become entrepreneurs and represent the foundation of the local economy	Number of people employed in small biz & start-up jobs Total employment in BC	654	654						
	Promote the continued development of the Mountain Community Capital Fund (MCCF)															
	Increase median household income to NC benchmark				Increase average wage for Buncombe County incentivized projects						Advocate for increased wages for Buncombe County-related jobs	Average wage for Buncombe County incentivized projects	Buncombe County average wages lag behind the state while cost of living continues to increase. Buncombe County can incentivize higher wages through usage of the Economic Development policy.	Avg. wage rate for incentivized projects	\$ 25.00	\$ 32.27
											Revise Economic Development Policy to drive wage increases					
	Increase total employment in regions targeted industries	Increase total employment in targeted advanced manufacturing jobs	Continued support for AB Tech Apprenticeship Program	Advanced Manufacturing - net percentage increase	Increased Advanced Manufacturing jobs will support diversification of the workforce and provide economic growth ladders for residents that do not require post-secondary education.	Number of people employed in advanced manufacturing jobs	10,071	9,985								
Increase total employment in regions targeted industries									Increase total employment in targeted Professional Office and Information Technology jobs	Continue recruitment of new industry via Economic Development Coalition (EDC)	PO/IT - net percentage increase	Increased Professional Office and Information Technology jobs will diversify the local economy which is primarily Medical, Hospitality and Manufacturing related. These jobs require different skillsets, level of education, and provide additional opportunities for residents.	Number of people employed in Prof. Office & IT jobs	9,478	9,474	
	Expand Broadband throughout underserved areas of Buncombe County															








Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Elections	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Increase departmental capacity to achieve mandated deliverables	Continue Intra-departmental cross-training	Number of temp staff housing core functions	Increase staff effectiveness and avoid accuracy issues while preventing employee burnout/loss	County data and staffing agency data	In Progress	In Progress
				Evaluate and communicate space needs					
				Justify and acquire more permanent staff rather than rely on contract labor for core functions					
	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Increase High School student participation in the electoral process and expose students to a career in elections.	Educate on an elections (local government) career path	Number of students who enroll in the Student Assistant Program		Manual Tracking	In Progress	In Progress
				Expand our student assistant program					
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase the community's desire and opportunity to engage in the democratic process	Identify Groups Under Participating in Voting	Track voter turnout of each election and compare to last comparable election		Open Data Explorer and voter turnout history records	In Progress	In Progress
				Increase Community Outreach Efforts					
				Strengthen Poll Worker Training to Give a Better Voter Experience					
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Provide every employee the opportunities to enhance individual job skills to be able to contribute efficiently	County training for systems, policy and process	Number of staff state certified			In Progress	In Progress
				Create deeper organizational structure that correctly categorizes employees to allow access for appropriate trainings and recognition of duties and needed support					
				Increasing number of state and national certified elections staff					
	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reorganize departmental operations to be more environmentally conscious	Consolidate operations	Decrease Sample Ballots Order			In Progress	In Progress
				Minimize paper consumption					



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual							
Emergency Services	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Create and manage ongoing work plans to ensure continuous improvement and accountability	Develop & implement in-house Quality Assurance and Training Programs for EMS and 911	Percentage of each programs annual work plan completed			In Progress	In Progress							
				Evaluate staffing needed to adequately perform duties department wide												
				FM –Enhance Fire Marshal Office efficiency & capability												
				Identify gaps in performance and obtain resources to support continuous improvement												
		Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Creation and adherence to technology upgrade and replacement plan	Create vehicle, technology, and equipment replacement plans that align with green strategic priorities (wherever possible)	Percentage of compliance for technology and replacement plan			In Progress	In Progress							
				EM - Select and Implement incident management/resource tracking platform												
				EM - Develop plans for primary and backup EOC												
				EMS - Develop plans for a comprehensive EMS Facility Plan to include administrative offices												
		Ensure that Buncombe County is an employer of choice in the region	Enhance staffing and workplace development	Enhance internal sharing of information & transparency	Percentage of employee satisfaction score		Employee Surveys	In Progress	In Progress							
				Improve workplace diversity, equity, and staff related issues												
			Increase public engagement opportunities for input on County programs, projects, and initiatives	Improve customer service	Ensure all management is prepared to present to BOC as needed on relevant topics	Percentage of customer service score		Customer Service Survey	In Progress	In Progress						
					Develop and begin customer service surveys											
 RESOURCES			EM - Implement best practice of “whole community” Emergency Management through preparedness education provided to partner agencies and the public				In Progress	In Progress								
			Improve relationships with all stakeholders to increase readiness and response capabilities													
			 RESIDENT WELL-BEING						Reduce jail population and enhance public safety	Increase client participation in Community Paramedics/CHANGE team program	911 - Incorporate social worker, community health worker, patient navigator, and tech in 911 Center	Percentage of calls diverted to CHANGE program vs. other responders			In Progress	In Progress
											EM - Overlay GIS with known hazard areas occupied by unhoused populations					
EMS - Assist IT in developing in-house EMS & Community Paramedics key performance matrix dashboard																
EMS - Begin community outreach																






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual	
Emergency Services Cont.	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Increasing ES training opportunities for high school students	Partner with AB Tech to create public safety academy that develops lifelong career opportunities for	Percentage of high school students enrollment rates from training program into Public Safety Academy			In Progress	In Progress	
	 RESOURCES	Optimize funding and partnerships	Manage and monitor departmental budgets while increasing revenue	911 - Increase 911 grant funding for large capital projects	Percentage of revenue gained annually while staying within approved budget			2.00%	In Progress	
				EM - Align Tier 2 support billing practices to meet industry standards						
				EMS – Maximize collections						
PSTF - Develop cost recovery system for state and federal usage of the training center										
Finance	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Finance staff will be cross trained to have at least one backup fully trained to complete 100% of the essential duties of the position by December 31, 2022.	Conduct training in the Finance department with the goal of having at least one backup trained to complete 100% of the essential duties of another person	Percentage of finance staff with at least one fully trained back-up staff member		Manual Tracking	In Progress	In Progress	
			Develop documentation of essential job functions, tasks, and responsibilities.							
	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Finance staff will process map 100% of the finance workflows in Workday to identify opportunities to streamline finance workflows and determine if additional training is needed for submitters by July 1, 2024.	Finance staff will inventory and evaluate all active financial business processes in the Workday ERP	Percentage of active (in use) finance workflows in Workday that are process mapped			Manual Tracking	In Progress	In Progress
				Finance will develop training and work plans based on the results of the mapping and analysis.						
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase the number of WMBE's invited to participate in the County's bidding/RFP processes by 10% within each of the top 10 commodity codes by July 1, 2023, using Workday and Cobblestone to track the progress.	Create a way to use Workday and Cobblestone to track the progress	Average percentage increase in number of WMBEs invited to participate in bidding/RFP process across top 10 commodity codes			Manual Tracking	In Progress	In Progress
				Establish data baseline on active Suppliers in Workday						
Establish data baseline on WMBEs to guide further initiatives										
Expand supplier outreach										




Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
General Services & Fleet	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Replace carbon-emitting County vehicles (with more environmentally sustainable options) by 5% per year over the next 5 years	Electric Vehicle and Alternative Fueled Vehicle infrastructure improvements to County facilities over the next five years to support alternative fueled vehicles Replace fleet vehicles with alternatively fueled vehicles Right size fleet	Percentage of County Fleet comprised of Alternate Fuel Vehicles (AFV - includes hybrids)	In an effort to be more environmentally conscience and reduce the County's carbon emissions, when appropriate, existing fleet vehicles will be replaced with alternative fuel vehicles. The goal is to have 25% of the total vehicle fleet comprised of alternative fuel vehicles by 2025.	Number of AFV in fleet divided by number of total fleet vehicles	5.00%	7.49%
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Right size County's utilization of facility and space	Conduct a comprehensive facility study for 28 County occupied or owned buildings and 12 libraries Develop action items from the comprehensive facility plan			Manual Tracking	In Progress	In Progress
Health and Human Services	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Continued focus on excellence in customer service	All HHS staff to attend County HR's "Culture of Service" training	Percentage of calls that are addressed with three business days			In Progress	In Progress
				Establish Customer Response Teams for customer service concerns	Percentage of calls resolved within 7 business days			In Progress	In Progress
				Train all new staff on customer service at Foundations class	Percentage of calls resulting in change in business process or other quality improvement efforts			In Progress	In Progress
	 EQUITY	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Proactively managing an infrastructure that contributes to best-in-class performance	Expand the Organizational Care model	Percentage of service areas implementing the model		Manual Count	In Progress	In Progress
	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity - in targeted programs.	HHS will assess, develop, and expand capacity for the collection and analysis of disaggregated performance measures by race, age, gender, ethnicity - in targeted programs	Percentage of performance measures within HHS Business plan that can be disaggregated by race, age, gender, ethnicity		Manual Count	In Progress	In Progress	
HHS - Econ. Services	 VIBRANT ECONOMY	Increase median household income to NC benchmark	Increase household income for STEP graduates	Partner with AB Tech in the STEP program	Average wage of STEP graduates entering employment	The Skills, Training, and Education Program (STEP) is a collaboration between Buncombe County and A-B Tech that connects food and nutrition services recipients the opportunity to take continuing education courses at AB tech at no cost. Tuition, fees, books, supplies, and testing are all covered by the program. Job search assistance is provided by the STEP Career Resource Center. The goal is to increase the average wage of STEP graduates entering employment.	Average wage rate for STEP graduates entering employment	\$13.75	In Progress



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
HHS - Public Health	 RESIDENT WELL-BEING	Eliminate deaths as a result of substance abuse	BCHHS and community organizations collaboration to decrease emergency department visits due to opioid overdose	Achieve a more comprehensive overdose response and treatment system with Safer Together Program	Percentage of emergency department visits due to opioid overdose	HHS will work to reduce the burden of death & overdose in the community by providing prevention, harm reduction, wrap around (i.e. peer support), etc. through agency & partner initiatives.	The number of emergency department visits due to opioid overdose	<281	257
		Eliminate deaths as a result of substance abuse	BCHHS and community organizations collaboration to decrease substance abuse overdose deaths	Achieve a more comprehensive overdose response and treatment system with Safer Together program	Number of unintentional substance abuse overdose deaths	HHS will work to reduce the burden of death & overdose in the community by providing prevention, harm reduction, wrap around (i.e. peer support), etc. through agency & partner initiatives.	The number of unintentional substance abuse overdose deaths	<307	315
HHS - Social Work	 EDUCATED & CAPABLE COMMUNITY	Protect older residents' ability to age in place	Adults over the age of 60 can receive needed services from multiple community partners operating in one shared space.	Establish ownership and Management of Active Aging Center building by Dec 2021	Active Aging Center is fully operational with at least three community partners sharing space and serving older adult population.	Progress reports by Steering Committee	In Progress	In Progress	
				Feasibility Study for an Active Aging Center to be completed by January 2021					
	HHS Staff will serve on steering committee for countywide Active Aging Center project								
	Secure location and funding for Active Aging Center								
Increase kindergarten readiness	Promote social and cognitive development of children entering kindergarten	Co-located/ Embedded Care Coordinator with Family In-Home	Of the abused or neglected children age 4 and under referred to CC4C for a developmental assessment and services, what percentage engage in services with CC4C	Manual Tracking	In Progress	In Progress			
		SWCPS & PH Division will collaborate to provide Care Mgmt for Children 0-4 Exposed to toxic stress							
 RESIDENT WELL-BEING	Eliminate deaths as a result of substance abuse	BCHHS will reduce the number of children entering foster care related to parental substance use disorder	Provide residential substance abuse treatment	Decrease the number of children who enter custody with the reason of "Parental Substance Use" identified at the time of the custodial petition	When a child, age 5 or younger, is impacted by both maltreatment and parental substance use, a Sobriety Treatment and Recovery Team (START) Social Worker and Family Mentor work together with the family to maintain the child safely in the home with the parents. If the child is unable to remain safely in the home, the team works to return the child safely to the home as quickly as possible by connecting the family to a START Service Coordinator and intensive SUD resources or working as a team to support the family toward recovery. The goal is to decrease the rate of children coming into foster care related to parental substance use disorder by 20% by July 2023.	Number of petitions of children entering custody due to parental substance abuse	60	In Progress	
			START Teams						





Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Human Resources	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Enhance recruitment and selection processes to attract a diverse and qualified workforce	Establish baseline for the number of underrepresented group hires Review appropriate diversity and inclusion tracking mechanisms	Percentage of new hires from underrepresented groups		Workday	In Progress	In Progress
	 RESOURCES	Ensure that Buncombe County is an employer of choice in the region	Increase employee engagement for Buncombe County staff	Administer employee engagement survey to all Buncombe County staff Create an employee survey to determine employee engagement level	Percentage of employees that report high engagement		Employee Engagement Survey	In Progress	In Progress
	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Increase number of automated systems to support HR services	Identify and develop ways to gather and report accurate data Identify current and potential automated systems used by HR	Percentage of HR services managed through automation			In Progress	In Progress
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Retain talent by ensuring opportunities and equitable practices	Evaluate salary & benefits to ensure equitable opportunity Provide support and training opportunities throughout the County Review and conduct all HR practices using an equity lens	Percentage of retention		Workday	In Progress	In Progress
ID Bureau	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Reduce the number of unserved processes in the warrant repository that meet the criteria to be recalled and disposed by the courts	Collaborate with the Courts and law enforcement to consider mass recall events Collaborate with the Register of Deeds Office to identify and recall open/active processes on deceased persons Identify, audit, and update all eligible "unserved" process that meet the criteria to be recalled and disposed by the courts	Percentage of processes recalled	A criminal process can be issued by a judicial official but may remain unserved if a defendant/respondent cannot be found or is unavailable for service due to myriad factors (illness, incarceration, location, or even death). If and when that person is located or arrested on another matter, unserved processes may be served on the individual. Unserved/Active processes can be recalled by judicial officials, if they meet certain criteria; thereby reducing the number of charges for which a person is held in custody. This may have influence on bond decisions as well as case processing and disposition, all of which can impact a person's length of stay in detention.	Number of recalled processes divided by the total number of processes disposed of	8.50%	In Progress
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Ensure one master name record for each person in the Record Management System	Systematize data maintenance	Percentage of name records with identified duplicates that have not been merged		Records Management System	In Progress	In Progress
	 EQUITY	Systems, policies, and practices that support equity for all people and an organizational culture that embraces diversity and inclusion	Increase employee training opportunities on the topics of equity and inclusion	Create an Equity and Inclusion Curriculum for Department Develop Equity Training and Education Plan	Percentage of full-time staff successfully completing equity and inclusion training each year			In Progress	In Progress



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Internal Audit	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Increase awareness of equity issues through trainings, workgroups, and other initiatives for all Internal Audit staff.	Collaboration with Buncombe County teams on equity	Number of equity initiatives completed		Manual Tracking	In Progress	In Progress
				Collaboration with the Association of Local Government Auditors (ALGA) Committee on Diversity, Equity, and Inclusion					
				Evaluate equity initiatives of the County and offer recommendations for improvements					
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit processes add value to Buncombe County's mission, goals, and objectives, and meets the expectations of Internal Audit's stakeholders	Complete annual risk assessment countywide to identify recurring or new risks and evaluate controls, risk management, and governance processes	Percentage of stakeholder satisfaction with Internal Audit communications			In Progress	In Progress
				Conduct audits in accordance with the initiatives as defined in Goal 1.					
				Formalize and assess how Internal Audit is meeting the expectations of stakeholders					
		Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit processes are designed and implemented to align with national government auditing standards	Address any deficiencies discovered through the self-assessment process	Rating on Self- Assessment Internal Audit Peer Review			In Progress	In Progress
				Complete the self-assessment process					
				Finalize Internal Audit governance documents, policies and procedures to ensure consistency and compliance with Government Auditing Standards					
	Foster an internal business culture focused on continuous improvement	Ensure Buncombe County Internal Audit's ongoing compliance with national government auditing standards, which will increase the Department's credibility and authority to add value to Buncombe County Government	Request external peer review from the Association of Local Government Auditors (ALGA)	Rating on peer review report			In Progress	In Progress	
Respond to the ALGA external peer review team's report and distribute the findings as required									
Work collaboratively with the ALGA external peer review team while they are conducting onsite examination									


Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
IT	 OPERATIONAL EXCELLENCE	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Decrease staff phish prone percentage	Develop Cyber Security Policy	Percentage of staff prone to phish bait		IronScales System	In Progress	In Progress
				Increase Cyber Security awareness by departments and leadership					
				Provide and monitor training to employees					
		Cultivate a business culture focused on continuous improvement	Decrease Tier 0 support tickets and calls	Improve IT specific training to all new hires via the New Employee Orientation (NEO)	Percentage decrease in Tier 0 support tickets	Cherwell System	In Progress	In Progress	
			Improve targeted IT training and knowledge base for all employees						
Justice Services	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Reduce incidents of community violence	Create Community Awareness Community Safety Story Map	Percentage reduction in the violent crime rate	Community violence has been defined as deliberate acts intended to cause physical harm against a person or persons in a community. The victims of this violence are numerous and also include those less obvious like bystanders, people are familiar with victims, and people who are living with the anxiety of a potential for violence.	Rate of violent crimes per 100K	In Progress	In Progress
				Implement Safety and Justice Challenge Community Safety Initiative					
				Safety and Justice Challenge Community Safety Strategic Plan					
	 EDUCATED & CAPABLE COMMUNITY	Improve college and career readiness	Reduce youth involvement in justice system through partnerships with the community, schools and justice system	Develop School to Justice Partnership	Percentage reduction in school based justice referrals for all of public BC school districts	Involvement in the justice system has lifelong consequences, including an increased likelihood of future system involvement. Prevention and early intervention efforts and collaborations can create new pathways and increased opportunities for youth in high risk situations.	Number of school based justice referrals	In Progress	In Progress
				Review and allocate Juvenile Crime Prevention Council Community Investments					
	 RESIDENT WELL-BEING	Reduce jail population and enhance public safety	Improve engagement and collaboration among councils and committees to build community trust, accountability and service delivery	Conduct annual survey of councils and committees	Percentage of overall satisfaction with criminal justice related initiatives among residents and council/committee members			In Progress	In Progress
				Review accessibility for councils and committees					
			Increase alternative pathways for people to move through the justice system	Adopt and implement Data Driven Justice (DDJ) framework	Number of diversion programs/alternative opportunities/investments at each point in the criminal justice system		In Progress	In Progress	
				Increase engagement with the Stepping Up Initiative					
		Update Buncombe County's Sequential Intercept Map							
 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Increase equitable access to Justice Services programs and resources	Conduct community outreach and engagement	Percentage of program client demographic profiles align with the county's jail population			In Progress	In Progress	
			Implement Racial Equity Tool						
			Launch Language Access Initiative						



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Legal	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Expand Title VI and civil rights trainings to County employees	Coordinate efforts with County organizational development manager	Number of trainings			In Progress	In Progress
				Develop and tailor trainings to specific audiences as needed					
			Improve relations with internal departments through consistent contact	Develop standards and expectations regarding service delivery	Percentage satisfaction rate		In Progress	In Progress	
	Ensure that attorneys are trained on legal issues that are relevant to the various departments of the County and/or related agencies such as the Sheriff's Office or Register of Deeds and encourage attorneys to share what they learn in such trainings with the departments they serve								
	Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure	Increase frequency of safety related trainings for County departments	Develop class content and curriculum	Number of staff trainings	In Progress	In Progress			
			Develop safety related training materials						
Schedule trainings									
 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase the scope of measuring LEP compliance for external facing departments	Identify current state of external surveys	Number of departmental surveys that ask for LEP compliance feedback			In Progress	In Progress	
			Using the results of Initiative 1 above, target areas that need improvement						
Libraries	 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Enhance early childhood educators' ability to provide high quality early childhood education through the Preschool Outreach Program (POP)	Increase circulation of classroom book crates: system of delivery to more classrooms in current and future circumstances; audit contents for developmental appropriateness through an equity lens; make crates equitable through access and distribution	Number of early childhood education classrooms receiving at least one POP service	North Carolina's early childhood education system relies on evidence-based programming and practices to increase children's school readiness. The Preschool Outreach Program (POP) of Buncombe County Public Libraries provides support services that align with early literacy standards and practices recognized by the state of North Carolina, North Carolina Pre-Kindergarten, and Head Start programs. Specifically, POP supports the strategies for Reading outlined on pages 109-110 in the North Carolina Foundations for Early Learning and Development published by the North Carolina Department of Early Education. Buncombe County will work to increase the number of early childhood education classrooms receiving POP services by 29 classrooms (100%) by the end of FY25.	Number of classrooms utilizing POP for the given quarter	22	25
				Enhance volunteer recruitment and management					
				Increase quality, availability and use of curriculum kit/story bag collection.					







Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual	
Libraries Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Buncombe County Special Collections will increase outreach to historically African American communities to raise awareness of the archive and its services. Over the next five years, this community partnership will result in a 20 percent increase of material housed in our archive related directly to Buncombe County's African American residents and communities	Buncombe County Special Collections will host a series of free community programs known as "History Harvests" to collect digital scans of historical family photos and documents and promote community awareness and understanding of Special Collections services	Increase in African American archival materials			In Progress	In Progress	
				Buncombe County Special Collections will regularly audit its collections database, Archive Era, for omissions and errors in cataloging of materials, especially those related to historically underrepresented communities						
				Special Collections staff will work closely with the CAPE team to perform outreach activities in Buncombe County's historically Black communities and organizations resulting in broader community awareness and buy-in of local history preservation initiatives						
		Expand and maintain cultural and recreational assets	Expand resident access to cultural amenities and learning opportunities through ZOOM program	After year 1 (FY21/22), review staffing capabilities and potential for growth	Number of community outreach events where Zoom passes are promoted/distributed				In Progress	In Progress
				Develop a system to make and distribute Zoom passes at offsite events						
				Increase communication and awareness of Zoom program						
 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Foster the habit of reading in the home	Create free book journals, along with distribution plan, for families	100% of program implementation				In Progress	In Progress	
			Develop 1,000 Books Before Kindergarten program							
			Implementation: engage families to participate in a "1000 Books Before Kindergarten challenge."							



Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Permitting & Inspections	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Reduce the number of paper blueprints through the implementation of Electronic Plan Review and Live Remote Inspections	Implementation of E-Soft Electronic Plan Review (EPR) and a Live Remote Inspections program	Percentage reduction of the submission of paper blueprints	Implementing electronic plan review and eliminating paper plan submissions is the first step of this department to help reduce deforestation and pollution by reducing paper consumption. In addition to this important environmental benefit it will also provide: financial savings, free up office space now used for storage, instant access to plans, better paper trail for auditing and record retention, improvement of departmental collaboration, protection of documents, and better compatibility with remote working.	Number of paper blue prints submitted	5,346	0
			Reduce greenhouse gas emissions by converting part of the Permits & Inspections fleet to electric vehicles	Implementation of pilot program for electric vehicles (EV)	Percentage reduction of tailpipe emissions		In Progress	In Progress	
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Provide prompt and accurate residential and commercial plan review	Increase level of customer satisfaction and staff productivity Plan Review Training	Percentage of plan reviews within 3 days of permits submittal		Accela	90%	In Progress
Planning & Transportation	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Preserve farmland and environmentally sensitive tracts	Identify areas of high quality farmland and environmental sensitivity that are worthy of preservation.	Identify areas of high quality farmland and environmental sensitive land that are worthy of preservation	Increase in acres in permanent conservation status	The Citizens and Buncombe County Board of Commissioners have prioritized identifying and preserving environmentally sensitive land and farmland within the County. One way to accomplish this is to encourage development on appropriate land outside sensitive areas, or encourage innovative design that conserves sensitive areas within a development. With this in mind, the County will work to increase the percentage of major subdivision and multifamily developments that take advantage of our alternative regulations by 5% by the end of FY25	Amount of acres in permanent conservation status	8,291.58	8,175
				Incentivize and guide development toward areas of the County with adequate infrastructure and redevelopment potential					
	 VIBRANT ECONOMY	Implement land use strategies that encourage affordable housing near transportation and jobs	Work effectively with the community and all applicable stakeholders to promote sustainable growth patterns within the County through a robust and effective comprehensive planning process.	Evaluate existing and potential programs and incentives that encourage affordable housing development along transportation corridors and in areas where adequate public infrastructure exists Initiate a vigorous, citizen engaged and policy focused comprehensive planning process	Number of households impacted by the Affordable Housing Services Program and Community Oriented Development Program	An adequate supply of housing accessible to individuals of varying income levels, stages of life, and family statuses is a key component of a vibrant and equitable community. The County is committed to supporting the development of affordable housing through its programs/policies, and will work to directly impact the production/preservation of affordable housing and support associated programs to impact an anticipated 2,000 households by 2025.	Number of households impacted by the Affordable Housing Services Program	769	769






Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual		
Planning & Transportation Cont.	 RESIDENT WELL-BEING	Increase access to public transportation, including public transit and paratransit services	Continue to positively grow ridership by targeting specific, eligible participants and geographically proximate service areas.	Increase ridership through community outreach campaigns and marketing	Increase Mountain Mobility ridership	Reliable transportation services are critical to transit dependent residents in Buncombe County. Mountain Mobility will assist in maintaining livability standards throughout the County by growing ridership among residents. As a choice destination for older adults, Buncombe County will see an increased need for public transportation services catered to new residents as well as existing ones. Mountain Mobility is prepared to meet the increased demand with anticipated ridership increases of more than 1% per year.	Number of annual riders	130,677	In Progress		
				Target specific eligible participants & geographically proximate service areas for Mountain Mobility							
Recreation Services	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Improve health and recreation outcomes for the communities most impacted by racial disparities	Consider cultural differences in how people use open and public space when evaluating amenities	Number of collaborative events held with BIPOC supporting community nonprofits	It is well documented that years of neglect and disinvestment have saddled our neighborhoods with the highest concentration of BIPOC more exposed to pollution, natural disasters, and health disparities. Residents in these areas lack access to safe open spaces. There are not safe connections to existing resources by way of sidewalks, natural trails, greenways, and multimodal transit lines. Parks drive economic activity in communities and serve as a source of civic pride, fostering mountain spirit.		In Progress	In Progress		
				Realign programs and marketing to encourage BIPOC communities to recreate outside	Percentage composition of advisory board by race, ethnicity, gender identity, and sexual orientation					In Progress	In Progress
				Strive to partner with local outdoor industry partners on the expansion and diversification of the industry	Number of permanent interpretive elements that highlight BIPOC community relationships with parks spaces						
			Increase access to ADA compliant and fully-accessible attractions (playground, fitness equipment, boat dock, etc.) at each County-owned park.	Develop comprehensive funding plan for community dissemination	Increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each County-owned park	Local government's services, programs, and activities, when viewed in their entirety, must be readily accessible to and usable by persons with disabilities. This standard, known as "program access," applies to all existing facilities. Removing barriers to access in pre-ADA facilities – or moving programs from pre-ADA facilities to newer and more accessible facilities or providing those programs in alternate accessible ways – will ensure full and independent opportunities to participate for people with disabilities while minimizing costs.	Number of parks with 1 ADA compliant attraction	3	3		
Research ADA Equipment that best suits each parks specific location											
Purchase and install equipment at parks by 2024.											

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Recreation Services Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	Increase access to ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	Purchase and install equipment at parks over a 5 year period	Increase of ADA compliant and fully-accessible attraction (playground, fitness equipment, boat dock, etc.) at each full service County-owned park	People who use wheelchairs, scooters, crutches, and other mobility aids often find that both newer and older county facilities have parking, routes to and through buildings, high service counters, and restrooms that are not accessible. Due to these physical barriers, some people with mobility impairments may have to rely on others to assist them when transacting their business or they may not participate in activities in which they would otherwise be interested.	Number of parks with 2 ADA compliant attractions	3	3
			Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents	Conduct specific community campaign to target areas where recreation spaces may be needed	Percentage of County residents within a 10 minute walk of full-service, age and ability inclusive recreation spaces	Our community is diverse and our parks should be, too. Both a physical and social event, recreation is not solely about physically accessing an environment, but also intensely focused on what happens once an individual gets there. Diversity, inclusion, and social equity is apparent in the investment and placement of high-quality parks and public open spaces.	Number of residents within 10 minute walk of recreation spaces divided by the number of BC residents	4.00%	1.13%
				Establish Baseline - calculate the number of County residents within a 10 minute walk					
				Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces					
			Increase accessibility and proximity of full-service, age and ability inclusive recreation spaces to county residents	Conduct specific community campaign to target areas where recreation spaces may be needed	Percentage of County residents within a 10 minute drive of full-service, age and ability inclusive recreation spaces to county residents.	Our community is diverse and our parks should be, too. Both a physical and social event, recreation is not solely about physically accessing an environment, but also intensely focused on what happens once an individual gets there. Diversity, inclusion, and social equity is apparent in the investment and placement of high-quality parks and public open spaces.	Number of residents within 10 minute drive of recreation spaces divided by the number of BC residents	66.00%	64.00%
				Facilitate the creation and sustainment of full-service, age and ability inclusive recreation spaces					
				Establish Baseline - Calculate the number of County residents within a 10 minute drive					
			Increase the number of miles of municipal and county greenways across Buncombe County that connect to public destinations and activities.	Continue partnerships with funding agencies for development and construction	Number of miles of greenways	Studies show that greenways increase the resiliency in communities by providing the greatest ROI in several areas including transportation, conservation, recreation, flood control, culture, aesthetics, education, and economic prosperity. Health studies demonstrate that an increase in exercise, including walking alone, may provide longevity in older adults.	Number of miles of greenways	14	12
				Continue partnerships with municipalities in the county for access to properties					
				Continue to partner with municipalities to facilitate construction of greenways in accordance with the greenway master plan					

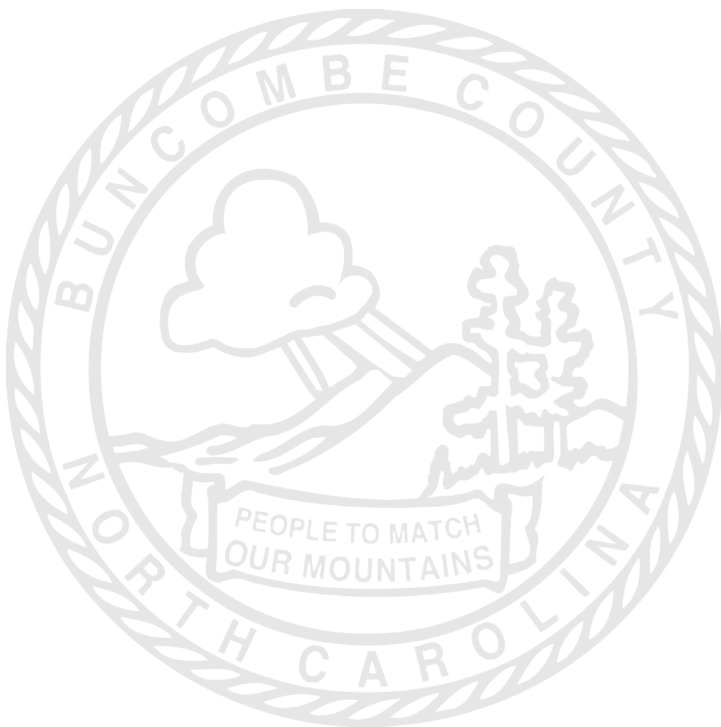
Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Recreation Services Cont.	 RESIDENT WELL-BEING	Expand and maintain cultural and recreational assets	In conjunction with the Parks Rx program, decrease the rate of obesity for the total population in Buncombe County	Develop program using tested models in conjunction with Public Health	Percentage decrease in obesity - total population		Percentage decrease in obesity - total population	In Progress	In Progress
				Facilitate recreation events each year for the public specific to the Rx program					
				Provide a way for residents to track and log activities prescribed through the Park Rx Program					
			In conjunction with the Parks Rx program, decrease the rate of obesity for those under the age of 18 in Buncombe County	Develop program using tested models in conjunction with Public Health	Percentage decrease in obesity - under 18				
				Facilitate recreation events each year for the public specific to the Rx program					
				Provide a way for citizens to track and log activities prescribed through the Park Rx Program					
Solid Waste	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Increase recycling in Buncombe County Local Government Programs	Collaborate recycling efforts in residential collections with Franchise Hauler	Percentage of waste recycled in Buncombe County	The data compiled about recycling activities are from the BC Solid Waste (local governments programs); municipalities & private sector data (commercial, industrial, private owned transfer station) are not included for lack of reliable data. The recycling rate is calculated by dividing the total waste tons processed through BCSW and the total tons recycled. The recycled items included are scrap tires, yardwaste, whitegoods and scrap metal, residential/commercial cardboard, concrete/brick; mixed paper, plastic, glass, aluminum cans, TV's, electronics and household hazardous waste.	Tons of recyclables collected divided by tons of total waste collected	8.50%	In Progress
				Expand Recycling Education					
				Explore feasible diversion programs					
			Reduce Greenhouse Gases	Evaluate the landfill gas to energy project	Greenhouse gas emissions standardized to CO2 equivalent				
				Operate and maintain a gas collection and control system for landfill					
				Reduce vehicle emissions					

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual				
Strategic Partnerships	 EDUCATED & CAPABLE COMMUNITY	Increase kindergarten readiness	Ensure performance of Early Childhood Education grantees meets contract criteria	Establish performance contracts with grantees	Percentage of grantees meeting at least 90% of annual performance criteria	Buncombe County Early Childhood Education and Development Fund provides grants to local organizations for the purpose of advancing the strategic priority to ensure that every child in Buncombe County has an equal opportunity to thrive during their first 2,000 days, including access to quality early childhood education. Performance measures are used to track progress of the services each grantee is providing. The pandemic has impacted many organizations' ability to provide some of their services and the current baseline and targets reflect this. The goal is that by FY2025 90% of all grantees' will be achieving the performance targets specified in their contracts.	Number of grantees meeting performance criteria divided by the total number of grantees	55.00%	52.70%				
				Monitor grantee performance									
				Staff the grant review committee									
	 EQUITY	Ensure that policies and practices eliminate barriers to allow for equitable opportunity	Ensure community investment grants are inclusive and equitable	Increase Equity in grantmaking	In Progress			In Progress	In Progress				
	 RESOURCES	Optimize funding and partnerships	Ensure countywide revenue grants are procured and managed in compliance with countywide grants policy and procedure	Develop Countywide grants matrix Implement Compliance checklist Increase Departmental coordination	Percentage of grants that meet all compliance checklist items			In Progress	In Progress				
	 EQUITY	Ensure representative and inclusive practices are reflected in decision making	Ensure diversity of grant committees reflects or exceeds representation of racial/ethnic community demographics	Establish baseline of demographics Increase diversity of grant committees	Percentage of committee members who are minorities			20%	In Progress				
	 RESOURCES	Optimize funding and partnerships	Ensure funds provided to Buncombe County Service Foundation are invested into County services	Board Governance/By-laws compliance	Ratio of program funds received to invested			1.00	In Progress				
				Lead Departmental Coordination									
		Perform Financial Operations											
	Optimize funding and partnerships	Ensure performance of grantees meets contract criteria	Establish performance contracts Monitor grantee performance Staff the grant review committees	Percentage of grants meeting at least 90% of annual performance criteria	90%	In Progress	In Progress						
 EDUCATED & CAPABLE COMMUNITY								Improve college and career readiness	Strengthen education partnerships to reduce college and career readiness gaps	Develop a Bold Community Goal	In Progress	In Progress	In Progress
									Ensure budget accountability				

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual
Strategy & Innovation	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Build and manage infrastructure to drive successful strategic plan implementation	Continually improve upon business plan framework based on input from internal stakeholders	Percentage of departments that find value in strategic and business planning processes		Results from internal customer survey	In Progress	In Progress
				Increase sources of community input to drive business plan updates and decisions					
				Promote public transparency of County's strategic plan and progress					
		Cultivate a culture of innovation and continuous improvement to enhance efficiency throughout the organization	Create a culture in the organization that embraces continuous improvement / innovation	Percentage of departments with at least one employee that has completed innovation training	Manual data capture from course participants	In Progress	In Progress		
			Develop a process improvement strategy for Buncombe County						
			Launch Mind Works innovation training program						
		Ensure all decisions promote the County's financial health and long term interests	Increase capacity within departments for operational performance analysis	Percentage of departments with participants that successfully complete data analysis course	Percentage of Departments with Participants Achieving Passing Score on Assessment	In Progress	In Progress		
								Develop a full training curriculum	
								Develop pre-post tests to measure effectiveness of training courses	
	Promote and market training programs to employees								
Sustainability	 ENVIRONMENTAL & ENERGY STEWARDSHIP	Reduce greenhouse gas emissions	Increase renewable energy access and reduce community wide GHG emissions	Participate in the Blue Horizons Project Community Council	GHG reduction for installed / implemented projects	Increased renewable access and installations will reduce our community's impact on climate change and offset utility rate increases long term	Number of energy upgrades	25	47
				Provide Solar Assessment and Engineering Services for public entities to reduce solar soft costs and provide detailed analysis for agencies					
		Reduce GHG for County operations through increased efficiency and on-site renewable generation	Annual evaluation and construction of on-site solar for county facilities	Amount of renewable energy created by County's solar installations	kWh from County's solar installations	1.00	In Progress		
			Explore pilot Environmental challenge program for County departments to reduce their GHG and improve efficiency						
			Work with Duke and other solar developers on the development of Utility Scale Solar						

Department/Cost Center	Focus Area	Tier 1 Goals	Tier 2 Goals	Initiatives	Performance Measures	Description	Data to be Reported	Target	Actual	
Tax Assessment	 OPERATIONAL EXCELLENCE	Ensure all decisions promote the County's financial health and long term interests	Ensure that assessments are fair and equitable by increasing accuracy of data	Analyze the current audit process in both AP5 & NCPTS	Number of audits performed annually		Manual Reporting	In Progress	In Progress	
				Identify any additional staffing needs to complete all audits						
				Improve the audit process to enhance efficiencies						
	 RESOURCES	Increase public engagement opportunities for input on County programs, projects, and initiatives	Increase customer satisfaction	Expand data transparency through creation of customer focused tools	Create assessment dashboards	Percentage of survey responses with favorable or overall positive feedback		Aggregated survey results	In Progress	In Progress
					Identify information that is important to customers					
					Collect and analyze the survey results					
					Create a Property Assessment customer satisfaction survey					
			Implement a plan to deliver the customer surveys							
	 OPERATIONAL EXCELLENCE	Foster an internal business culture focused on continuous improvement	Maintain the overall assessment accuracy of real property throughout the County	Improve accuracy of the sales qualification process	The ratio of appraised property value to market value. The ratio creates upper and lower control limits expressing the accuracy of assessments as it relates to market value	AP5		In Progress	In Progress	
				Improve knowledge and skills of real property staff						
				Increase the overall quality of assessment data to improve equity in assessments						
				Work to remove any bias' in property assessments						
Tax Collections	 EQUITY	Ensure policies and practices eliminate barriers to allow for equitable opportunity	Improve accessibility for taxpayers to make property tax payments	Add payment drop boxes to two outlying Library branches resulting in options for payment in outlying areas of the County within three years	Percentage of outposted payment collection facilities installed			In Progress	In Progress	
	 OPERATIONAL EXCELLENCE	Cultivate a business culture focused on continuous improvement	Customer-centric payment points for stakeholders with focus on customer support and relationship	Develop and implement communication strategy to stakeholders/payers	Percentage of practical County revenue streams collected by BC Tax Collections	Manual data capture		In Progress	In Progress	
				Start with cell tower revenue and Solid Waste - Facility Assessment will inform further action						
				Tax Collections will become the centralized payment processing center for practical County revenue streams resulting in receipting of stakeholder payments in Tax Collections for multiple County revenues, in addition to taxes, within five years.						

Other Funds
Special Revenue
Enterprise
Internal Service



Transportation Fund

Overview

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

Budget

Transportation	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	66,029	178,844	18,450	18,072
Operating Expenditures	3,547,013	3,628,644	4,446,202	4,788,387
Capital Outlay	403,883	712,152	857,101	816,078
Transfers and Other Financing	65,850	65,850		
TOTAL:	4,082,775	4,585,490	5,321,753	5,622,537
Revenues:				
Interfund Transfers	1,641,248	1,641,248	1,380,444	1,636,581
Intergovernmental	2,259,469	3,534,570	3,833,156	3,949,087
Miscellaneous	74,849	61,499	26,369	36,869
Appropriated Fund Balance	107,210	-651,827	81,784	
TOTAL:	4,082,775	4,585,490	5,321,753	5,622,537

Occupancy Tax Fund

Overview

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

The limited effect of COVID-19 on tourism in Buncombe County coupled with the current expectations of high tourism lead to a substantially higher budget for FY22.

Budget

Occupancy Tax	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures	25,296,755	20,782,158	18,000,000	30,000,000
TOTAL:	25,296,755	20,782,158	18,000,000	30,000,000
Revenues:				
Other Taxes	25,296,909	20,782,158	18,000,000	30,000,000
TOTAL:	25,296,909	20,782,158	18,000,000	30,000,000

Special Taxing Districts Fund

Overview

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

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

Budget

Special Taxing Districts	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures	4,771	69,618	69,449	81,690
Program Support	29,216,101	32,499,253	32,269,421	53,959,683
Contingency			2,700,000	2,700,000
TOTAL:	29,220,872	32,568,871	35,038,870	56,741,373
Revenues:				
Property Tax	22,703,556	24,777,531	27,593,859	43,320,760
Local Option Sales Tax	6,517,316	7,791,340	7,445,011	13,420,613
TOTAL:	29,220,872	32,568,871	35,038,870	56,741,373

911 Operations Fund

Overview

The Emergency Telephone System or 911 Operations Fund is restricted specifically to the emergency operations system. Buncombe County has undergone conversations in the past few years around the configuration of the County’s emergency response team: County, City, or County-City. Each safety answering point configuration operates under different restrictions per the NC 911 Board. By reporting data on eligible expenditures and available fund balance, the NC 911 Board determines a distribution amount.

Budget

911 Operations	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures	742,448	737,003	1,193,375	569,343
Capital Outlay				700,000
TOTAL:	742,448	737,003	1,193,375	1,269,343
Revenues:				
Interfund Transfers		178,000		
Intergovernmental	717,022	24,984	551,980	569,343
Investment Earnings	43,775	19,396		
Appropriated Fund Balance			641,395	700,000
TOTAL:	760,796	222,380	1,193,375	1,269,343

Reappraisal Reserve Fund

Overview

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

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

Budget

Reappraisal Reserve	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits			60,668	26,913
Operating Expenditures		432,630	386,907	171,100
TOTAL:		432,630	447,575	198,013
Revenues:				
Interfund Transfers	726,666	163,334	63,333	198,013
Appropriated Fund Balance			384,242	
TOTAL:	726,666	163,334	447,575	198,013

ROD Automation Fund

Overview

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

Budget

ROD Automation	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures		59,327	71,551	133,755
Transfers and Other Financing	196,050	23,620	24,802	25,346
TOTAL:	196,050	82,947	96,353	159,101
Revenues:				
Permits & Fees	139,932	153,434	93,048	158,601
Investment Earnings	3,189	1,648	3,305	500
TOTAL:	143,121	155,082	96,353	159,101

Forfeitures Fund

Overview

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

Budget

Forfeitures	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Operating Expenditures	311,031	129,346	479,301	271,681
Capital Outlay	128,996	39,348	90,000	
TOTAL:	440,027	168,693	569,301	271,681
Revenues:				
Miscellaneous	33,300			
Forfeitures	322,929	76,982	528,489	271,681
Investment Earnings	12,570	5,337		
Appropriated Fund Balance			40,812	
TOTAL:	368,799	82,318	569,301	271,681

PDF Woodfin Fund

Overview

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

Budget

PDF Woodfin	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Debt Service	659,450	628,879	745,200	778,450
TOTAL:	659,450	628,879	745,200	778,450
Revenues:				
Interfund Transfers	132,991	45,240		
Intergovernmental	228,759	239,893		
Property Tax	302,201	339,316	745,200	778,450
Investment Earnings		47		
TOTAL:	663,951	624,496	745,200	778,450

School Fines & Forfeitures

Overview

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

Budget

School Fines & Forfeitures	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Program Support				2,000,000
TOTAL:				2,000,000
Revenues:				
Intergovernmental				2,000,000
TOTAL:				2,000,000

Representative Payee Fund

Overview

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

Budget

Representative Payee	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Program Support				500,000
TOTAL:				500,000
Revenues:				
Intergovernmental				500,000
TOTAL:				500,000

Register of Deeds Trust

Overview

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

Budget

Register of Deeds	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Program Support				400,000
TOTAL:				400,000
Revenues:				
Permits & Fees				400,000
TOTAL:				400,000

Solid Waste Fund

Overview

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

Budget

Solid Waste	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	2,476,472	2,902,746	3,367,108	3,514,938
Operating Expenditures	4,212,085	5,165,973	5,880,242	6,744,481
Capital Outlay	680,866	242,002	1,057,498	506,895
Debt Service	328,050	328,183	253,350	331,850
Transfers and Other Financing	11,937		55,000	1,395,000
TOTAL:	7,709,410	8,638,904	10,613,198	12,493,164
Revenues:				
Interfund Transfers			58,768	
Miscellaneous	134,498	252,082	137,256	95,000
Other Taxes	578,909	612,084	581,245	578,816
Permits & Fees	18,994	18,900	18,994	18,100
Investment Earnings	291,168	155,751	291,168	
Sales & Services	9,105,185	10,413,991	9,118,269	10,495,248
Appropriated Fund Balance			407,498	1,306,000
TOTAL:	10,128,755	11,452,808	10,613,198	12,493,164

Inmate Commissary Fund

Overview

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

Budget

Inmate Commissary	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	138,978	92,828	121,207	152,076
Operating Expenditures	291,040	264,541	218,161	281,090
Capital Outlay		129,294	35,806	
Transfers and Other Financing			13,000	
Contingency			50,817	50,817
TOTAL:	430,017	486,663	438,991	483,983
Revenues:				
Interfund Transfers			1,677	
Investment Earnings	10,847	6,369	3,000	250
Sales & Services	568,978	504,458	422,750	483,733
Appropriated Fund Balance			11,564	
TOTAL:	579,825	510,828	438,991	483,983

Internal Service Fund

Overview

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

The Internal Service Fund's major revenue source derives from departmental charges, retiree payments, employee payments, and insurance settlements. In FY22, it is anticipated that the Internal Service Fund will receive \$39,335,802 from charges.

Budget

Internal Service Fund	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2022 Budget
Expenditures:				
Salaries And Benefits	942,457	369,942	419,013	474,365
Operating Expenditures	32,628,503	33,121,749	38,958,860	39,726,100
Transfers and Other Financing	1,863,907		4,492,000	
TOTAL:	35,434,867	33,491,691	43,869,873	40,200,465
Revenues:				
Miscellaneous	33,329,242	35,710,780	33,413,896	35,639,950
Sales & Services	2,417,821	2,297,157	3,002,403	3,695,852
Sales & Services	35,747,064	38,007,937	36,416,299	39,335,802
Appropriated Fund Balance			7,453,574	864,663
TOTAL:	35,747,064	38,007,937	43,869,873	40,200,465

Capital Improvement Plan



Capital Improvements 101

What is a Capital Project or a Capital Plan?

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

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

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

Asset Types and Depreciation

- **Land** - Real property that is used in the operations of Buncombe County and has an indefinite useful life (and is therefore not depreciated).
- **Buildings** - Permanent structures used in the operations of Buncombe County and have a defined useful life.
- **Improvements** - Any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use).
- **Equipment** - A broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold, like generators, medical equipment, etc.
- **Vehicles** - This type is recorded as a capital asset when used in the operations of Buncombe County, like ambulances or Sheriff's vehicles.
- **Intangible Assets** - These may be non-financial in nature, but provide future benefits to Buncombe County. Items such as computer software (purchased or internally generated), land use rights of land not owed by Buncombe County, copyrights, etc.
- **Depreciation** - Buncombe County utilizes straight-line depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000.00 and has a useful life of 60 months the allocation of depreciation will be \$1,000.00 per month.

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

How does the Capital Plan affect the budget?

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

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

During the project submission process, project submitters are asked to estimate operating costs for additional personnel, utilities, maintenance, and/or other operating costs related to their submission. Of the projects identified for inclusion in FY2022, there was \$24,000 identified in maintenance for two projects. For the Solar Panel Installation Project, there was \$18,000 identified over the life of the system, estimated at \$600 maintenance costs per year. Solid Waste has identified \$6,000 in maintenance costs for their purchase of six new semi-trucks.

In terms of completed projects entering FY2022, the East Asheville Library completion will create an operating impact on utilities (\$14,400) and janitorial costs (\$31,800).

The table below shows the project payment type effect on the FY2022 budget by Fund.

Fund	Pay-As-You-Go (Current Year Funds)	Debt-Financed (Current Year Funds)	Debt-Financed (Future Payments)
General (Annual Fund)	\$2,230,416 (\$150,00 will come from pandemic-related funding)	\$354,800 (Principal & Interest on Vehicle Loans, Not in CIP)	
911 Operations (Annual Fund)	\$700,000		
Capital Projects (Multi-Year Fund)	\$645,000 (Greenways)		\$3,534,029
Solid Waste Capital Projects (Multi-Year Fund)	\$1,860,000		\$2,455,747

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

CIP Process

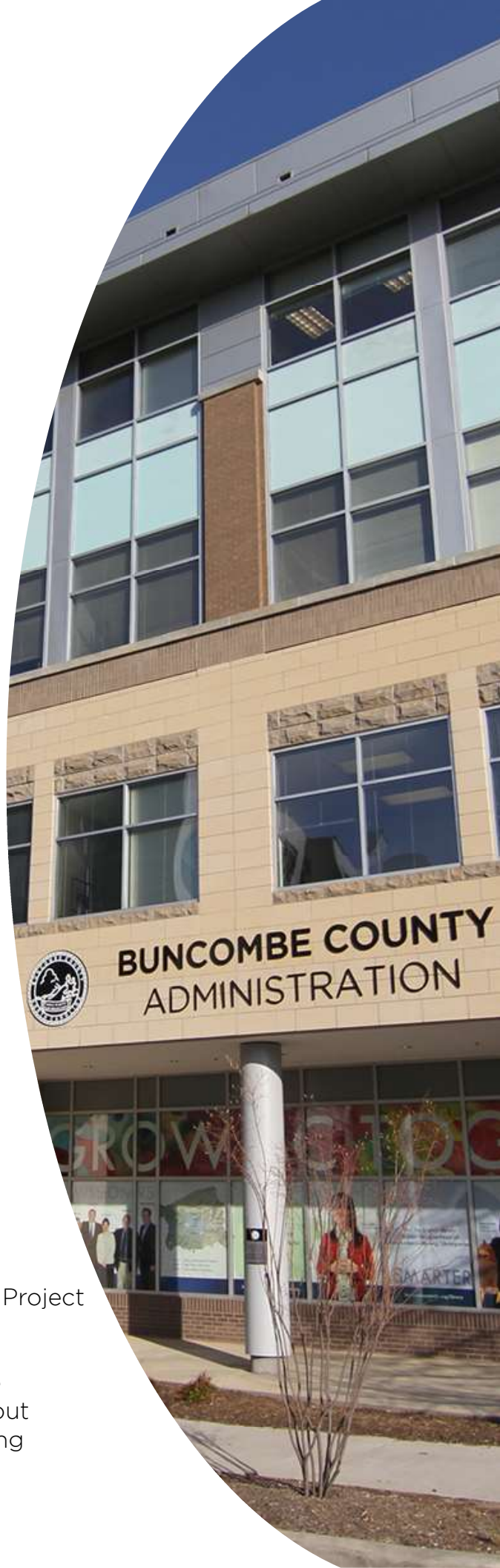
Date	Activity
8/11/20	Kickoff of Capital Process
Aug-Sept	Training for Project Submissions
8/17/20	Opening Date for Project Submissions
9/8/20	Capital Review Team Reviews Policy & Procedures
11/20/20	Last Day for Dept Submissions
11/30/20	Initial Capital Review Team Meeting
12/16/20-1/6/21	Dept Presentations of Requests
1/28/21	Capital Review Team Recommendation Meeting
2/18/21	Recommendation to County Manager

Criteria

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

On the next four pages are the CIP, Greenways Plan, IT Project Plan, and Solid Waste CIP.

See also [Appendix P](#) in the Supplement Section for the full Capital Improvement Plan, which explains more about the committee, scoring, and individual projects, including descriptions.



Buncombe County FY2022-2026 Capital Improvement Plan

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

Swing Gates for Parks	\$74,750						Pay-Go
Adult Playground		\$172,500					Pay-Go
Audit of Available Space for Future Development		\$30,000					Pay-Go
Construct two pickleball courts			\$348,000				Pay-Go
Murals on Existing Structures					\$200,000		Pay-Go
Sustainability							
FY22 Solar Panel Installation Phase 2 (E AVL Library)	\$400,000						Debt Finance
Solar Panel Installation Placeholder	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	TBD
Capital Projects Fund TOTAL	\$6,464,445	\$20,460,698	\$13,402,500	\$748,000	\$400,000	\$1,600,000	

Greenways Five Year Plan

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

Five Year Information Technology Data Governance (ITGC) Project Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Funding Source
Budget						
Enterprise Budgeting Tool	\$318,351					General Fund
CAPE						
Public Records Request Management Tool	\$30,000					General Fund
Community Engagement Platform for Web	\$50,000					General Fund
Online Customer Relations Portal	\$25,000					General Fund
Content Management System					\$250,000	General Fund
County Manager						
COOP System and Services		\$120,000				General Fund
Emergency Services						

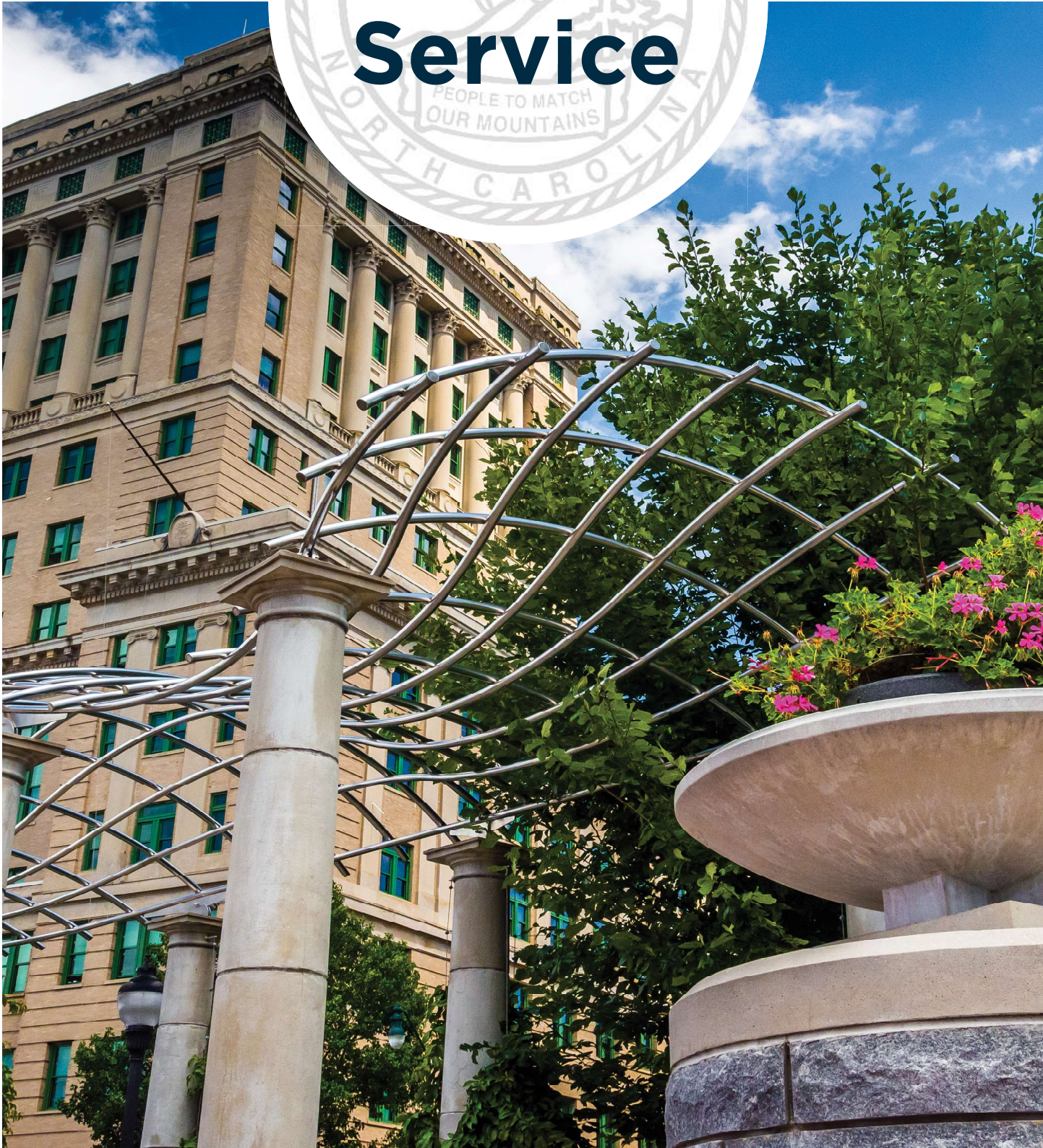
Web EOC				\$81,925		General Fund
Enterprise						
Cobblestone DocuSign Adapter				\$20,000		General Fund
Finance						
Cobblestone Vendor Gateway	\$18,000					General Fund
Cobblestone Document Collaboration				\$12,000		General Fund
Governing Body						
Agenda and Meeting Management Software		\$33,000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

Solid Waste Enterprise Fund Five Year Capital Improvement Plan

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

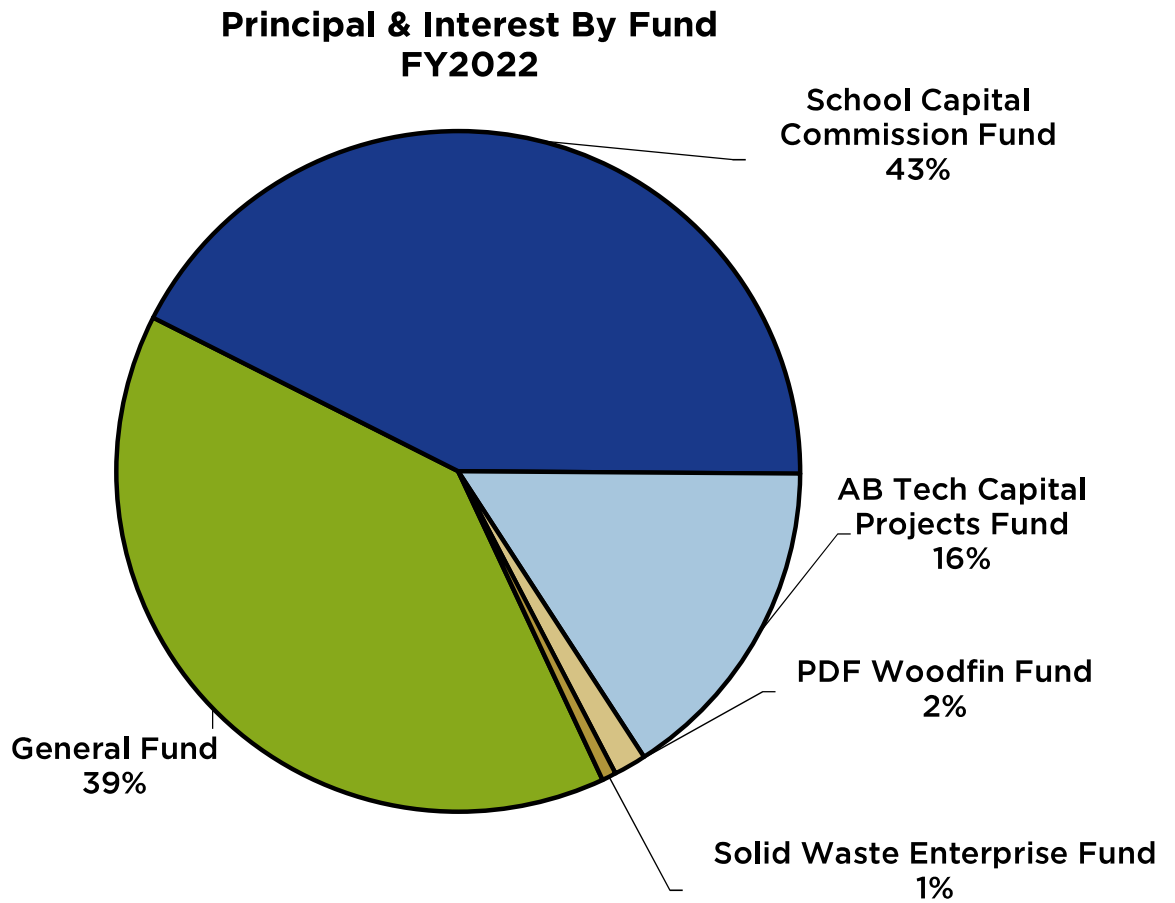


Debt Service



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 FY2022 debt service requirements by fund and function, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP).



Debt Service Schedule By Fund FY2022

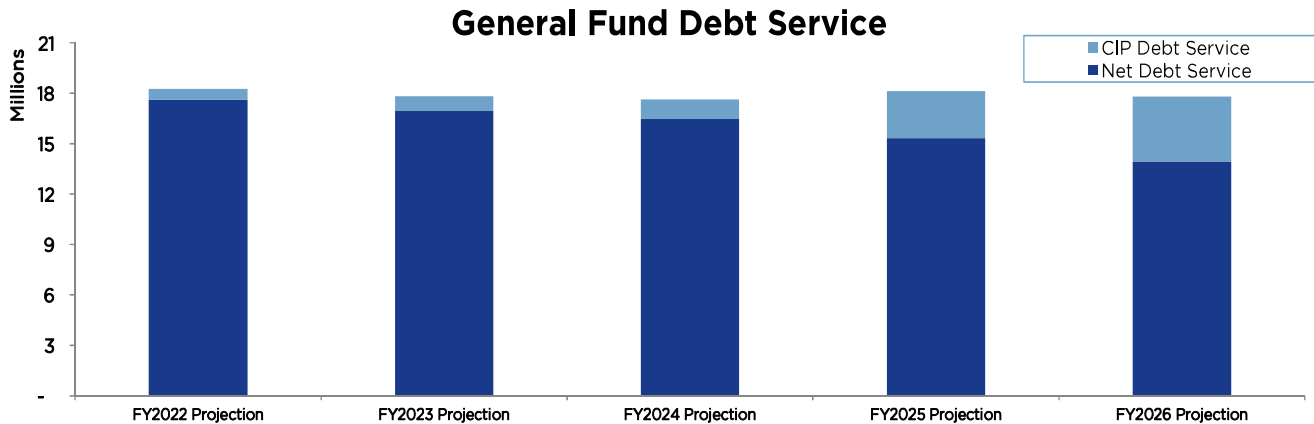
Fund Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2021	FY 2022 Debt Service Requirement		
				Principal	Interest	Total
General Fund						
LOBS 2012A (partial refunding)	Installment	\$ 59,404,246	\$ 6,773,852	\$ 3,556,926	\$ 327,929	\$ 3,884,855
LOBS 2014A	Installment	2,373,946	1,455,766	135,766	72,788	208,554
LOBS 2014B	Installment	28,725,000	20,710,000	1,245,000	918,185	2,163,185
CTS 2014	Revolving Loan	1,964,204	1,421,956	101,568	-	101,568
LOBS 2015	Installment	72,476,280	51,868,804	3,993,643	2,548,092	6,541,735
2019 Financing	Installment	1,675,000	1,351,000	328,000	26,800	354,800
LOBS 2020A	Installment	34,815,594	31,622,952	3,188,083	1,398,471	4,586,554
LOBS 2020B	Installment	26,119,845	25,695,365	429,480	553,604	983,084
LOBS 2020C	Installment	10,096,000	10,096,000	722,000	200,910	922,910
Total General Fund		\$ 237,650,115	\$ 150,995,695	\$ 13,700,466	\$ 6,046,779	\$ 19,747,245
School Capital Commission Fund						
GO 2009B	General Obligation	\$ 5,685,000	\$ 877,000	\$ 473,000	\$ 3,203	\$ 476,203
GO 2012	General Obligation	31,432,928	13,927,205	2,321,201	177,572	2,498,773
LOBS 2010C	Installment	3,800,000	966,292	260,000	237,150	497,150
LOBS 2014A	Installment	69,617,359	41,493,458	4,878,458	2,074,673	6,953,131
LOBS 2015	Installment	47,897,039	32,603,281	2,733,229	1,604,304	4,337,533
LOBS 2018	Installment	54,730,000	46,525,000	2,735,000	2,109,613	4,844,613
LOBS 2020A	Installment	19,525,000	18,545,000	980,000	779,200	1,759,200
Total School Capital Commission Fund		\$ 232,687,326	\$ 154,937,236	\$ 14,380,888	\$ 6,985,714	\$ 21,366,602
AB Tech Capital Projects Fund						
GO 2012	General Obligation	\$ 1,067,073	\$ 393,996	\$ 78,799	\$ 6,028	\$ 84,827
LOBS 2012A (partial refunding)	Installment	12,440,754	1,266,148	633,074	60,971	694,045
LOBS 2014A	Installment	68,313,694	46,455,775	3,730,775	2,322,789	6,053,564
LOBS 2015	Installment	6,261,681	4,357,915	313,128	214,104	527,232
LOBS 2020A	Installment	2,154,406	1,937,048	216,917	87,679	304,596
LOBS 2020B	Installment	6,115,155	6,014,635	100,520	130,157	230,677
Total AB Tech Capital Projects Fund		\$ 96,352,763	\$ 60,425,517	\$ 5,073,213	\$ 2,821,728	\$ 7,894,941
PDF Woodfin Downtown Fund						
LOBS 2014A	Installment	\$ 11,285,000	\$ 10,645,000	\$ 280,000	\$ 493,450	\$ 773,450
Total PDF Woodfin Downtown Fund		\$ 11,285,000	\$ 10,645,000	\$ 280,000	\$ 493,450	\$ 773,450
Solid Waste Enterprise Fund						
ARRA 2012	Installment	\$ 1,500,000	\$ 750,000	\$ 75,000	-	\$ 75,000
LOBS 2012A (partial refunding)	Installment	1,985,000	245,000	245,000	11,850	256,850
Total Solid Waste Enterprise Fund		\$ 3,485,000	\$ 995,000	\$ 320,000	\$ 11,850	\$ 331,850
TOTAL DEBT SERVICE		\$ 581,460,204	\$ 377,998,448	\$ 33,754,568	\$ 16,359,520	\$ 50,114,088

Buncombe County General Fund Debt Service Projections FY 2022 - 2026

	FY2022	FY2023	FY2024	FY2025	FY2026
Current Debt Service:					
Principal	13,700,467	13,613,657	13,694,441	13,012,382	11,995,015
Interest	6,046,779	5,446,820	4,855,530	4,347,271	3,928,911
Charges					
Total Current Debt Service	19,747,246	19,060,477	18,549,971	17,359,653	15,923,926
Capital Improvement Projects (CIP):					
<i>FY2021 Approved Projects:</i>					
Courthouse Repairs+	39,183	53,662	52,469	51,277	50,084
Jail Repairs+	51,676	70,772	69,200	67,627	66,054
Fleet & General Services Complex+	550,701	754,200	737,440	720,680	703,920
<i>FY2022 Approved Projects:</i>					
Administration Building Envelope Repair+		+	221,388	216,468	211,549
Lake Julian Bathroom Additions+		+	60,674	59,326	57,978
Solar Panel Installation Phase 2+		+	36,000	35,200	34,400
<i>FY2023 Projects:</i>					
Elections Complex+			+	636,300	622,160
EMS Base Construction+			+	108,000	105,600
Criminal Justice Information Systems Replacement+			+	450,000	440,000
Public Safety Training Center Firing Range Phase 2+			+	467,704	457,310
<i>FY2024 Projects:</i>					
Public Safety Radio System Replacement+				+	1,098,000
Total Debt Service with CIP	20,388,806	19,939,111	19,727,142	20,172,235	19,770,981
Debt Service Adjustments:					
BAB Subsidy Payments	(400,500)	(400,500)	(351,518)	(302,535)	(253,553)
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)	(2,071,367)	(2,022,384)	(1,973,402)
Adjusted Debt Service (Net Debt) with CIP	18,268,457	17,818,762	17,655,775	18,149,851	17,797,579

BAB Subsidy Payments - Federal subsidy payments received for Build America Bonds (BAB) issued.
 GE Rental Income - Rental payments received from General Electric (GE); used to offset debt service issued for GE Economic Development. *subject to 2% escalation at periodic increments
 HS Drawdown for Campus Expansion - the expected federal reimbursement for the Human Services campus expansion project (LOBS 2015 debt issuance) to be received over thirty years per federal guidelines.
 Some projects may not be committed to debt financing.

+First year is issuance cost and partial interest payment only. In some cases, not yet determined.



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 illustrates where the County's ratings (underlined below) fall within the rating scale of the particular agency:

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

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

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

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

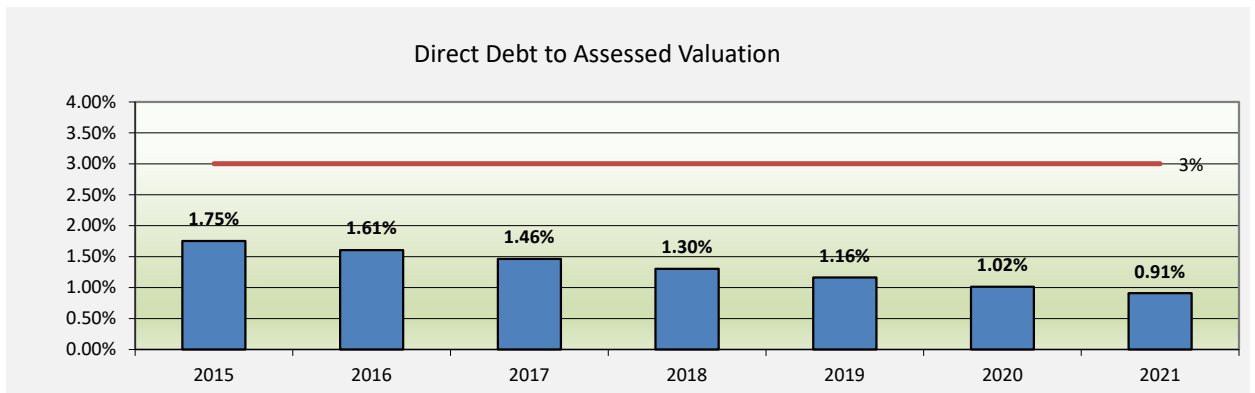
Buncombe County, North Carolina
 LEGAL DEBT MARGIN
 June 30, 2021 (Unaudited)

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 41,309,069,537</u>
Debt limit- Eight Percent (8%) of assessed value	<u>3,304,725,563</u>
Gross debt:	
Total general obligation debt	12,877,000
Installment Purchase Agreements	<u>362,798,954</u>
Total amount of debt applicable to debt limit (net debt)	<u>375,675,954</u>
Legal debt margin	<u>\$ 2,929,049,609</u>
Percentage of total debt outstanding to legal debt limit	11.37%

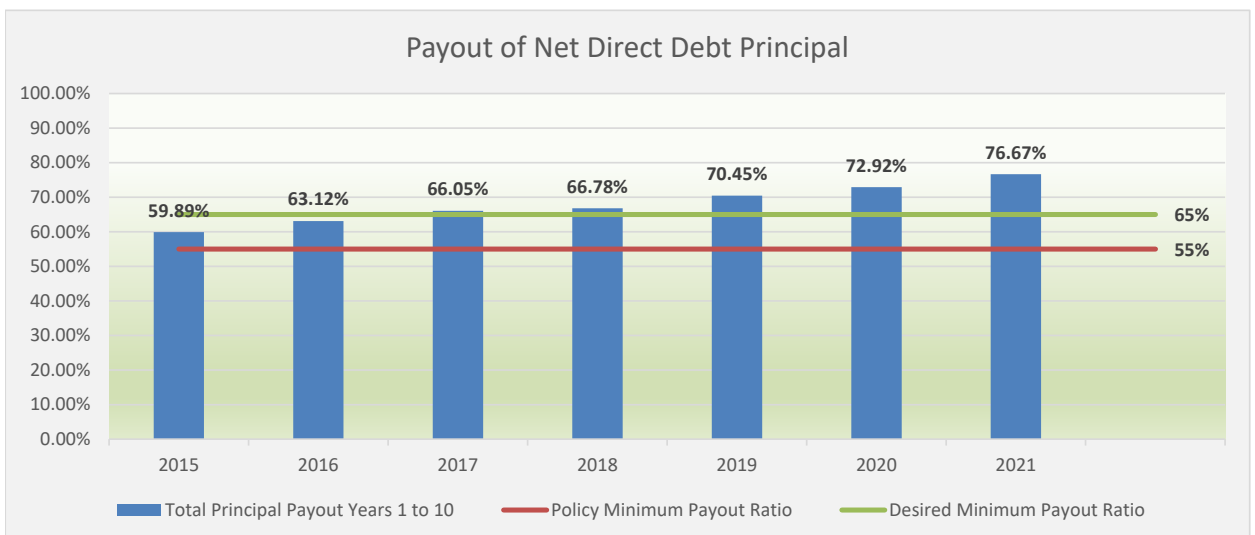
Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 41,309,069,537</u>
Direct Debt limit- Three Percent (3%) of assessed value	<u>1,239,272,086</u>
Gross debt:	
Total general obligation debt	12,877,000
Installment Purchase Agreements	<u>382,264,817</u>
Total amount of debt applicable to debt limit (net debt)	<u>395,141,817</u>
Legal debt margin	<u>\$ 844,130,269</u>
Percentage of bonded debt outstanding to legal debt limit	<u>31.88%</u>

**DEBT POLICY RATIOS
JUNE 30, 2021**

At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Assessed Valuation	Total Direct Debt to Assessed Valuation	Maximum Per Policy
2015	\$ 30,124,000	\$ 476,152,000	\$ 506,276,000	\$ 28,877,723,000	1.75%	3%
2016	27,248,000	447,545,000	474,793,000	29,544,516,000	1.61%	3%
2017	24,373,000	420,856,000	445,229,000	30,417,045,000	1.46%	3%
2018	21,498,000	450,948,000	472,446,000	36,264,613,000	1.30%	3%
2019	18,623,000	418,250,370	436,873,370	37,528,113,413	1.16%	3%
2020	15,750,000	383,564,816	399,314,816	39,338,386,605	1.02%	3%
2021	12,877,000	362,798,954	375,675,954	41,309,069,537	0.91%	3%



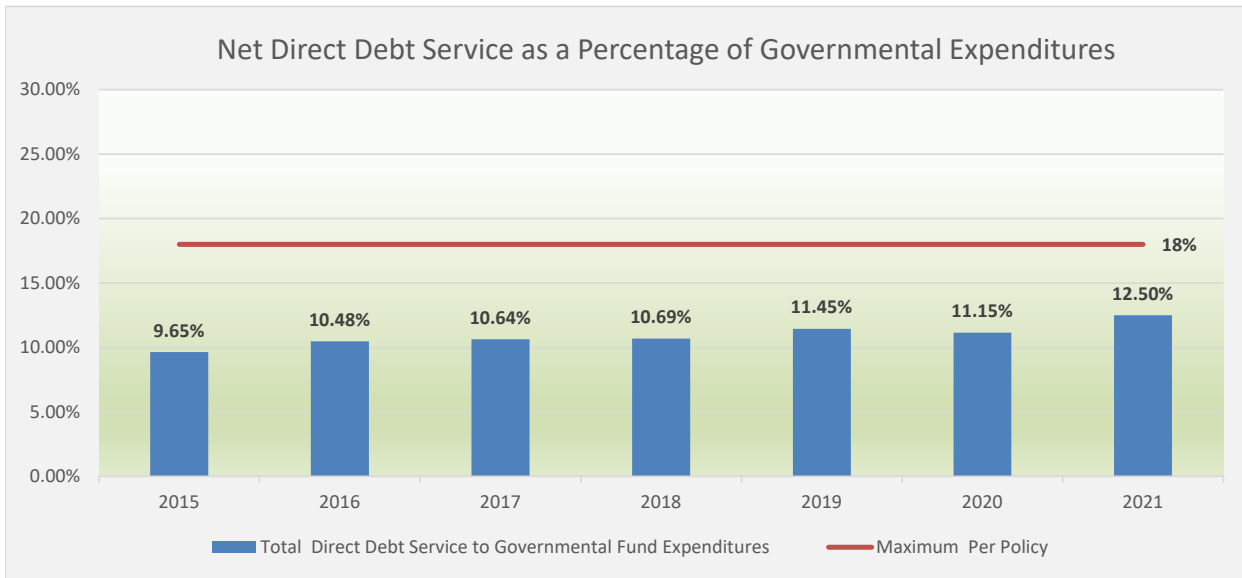
At June 30	Total Principal Payout Years 1 to 10	Total Principal Outstanding	Total Principal Payout Years 1 to 10	Policy Minimum Payout Ratio	Desired Minimum Payout Ratio
2015	274,103,450	457,678,450	59.89%	55%	65%
2016	272,349,450	431,484,450	63.12%	55%	65%
2017	268,672,975	406,790,521	66.05%	55%	65%
2018	288,653,975	432,219,952	66.78%	55%	65%
2019	282,984,975	401,689,384	70.45%	55%	65%
2020	277,481,975	380,544,816	72.92%	55%	65%
2021	278,163,861	362,798,955	76.67%	55%	65%



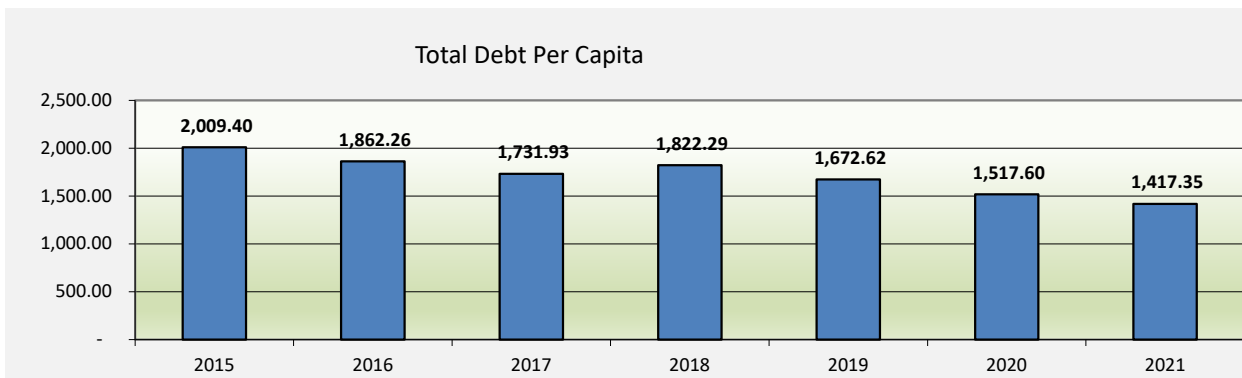
**DEBT POLICY RATIOS
JUNE 30, 2021**

At June 30	Total Direct Debt Service	Total Governmental Fund Expenditures	Total Direct Debt Service to Governmental Fund Expenditures	Maximum Per Policy
2015	43,196,333	\$ 447,781,825	9.65%	18%
2016	47,887,158	456,937,533	10.48%	18%
2017	46,476,235	436,617,461	10.64%	18%
2018	48,946,914	457,970,994	10.69%	18%
2019	52,835,452	461,312,527	11.45%	18%
2020	51,010,570	457,590,411	11.15%	18%
2021	51,072,215	408,500,256	12.50%	18%

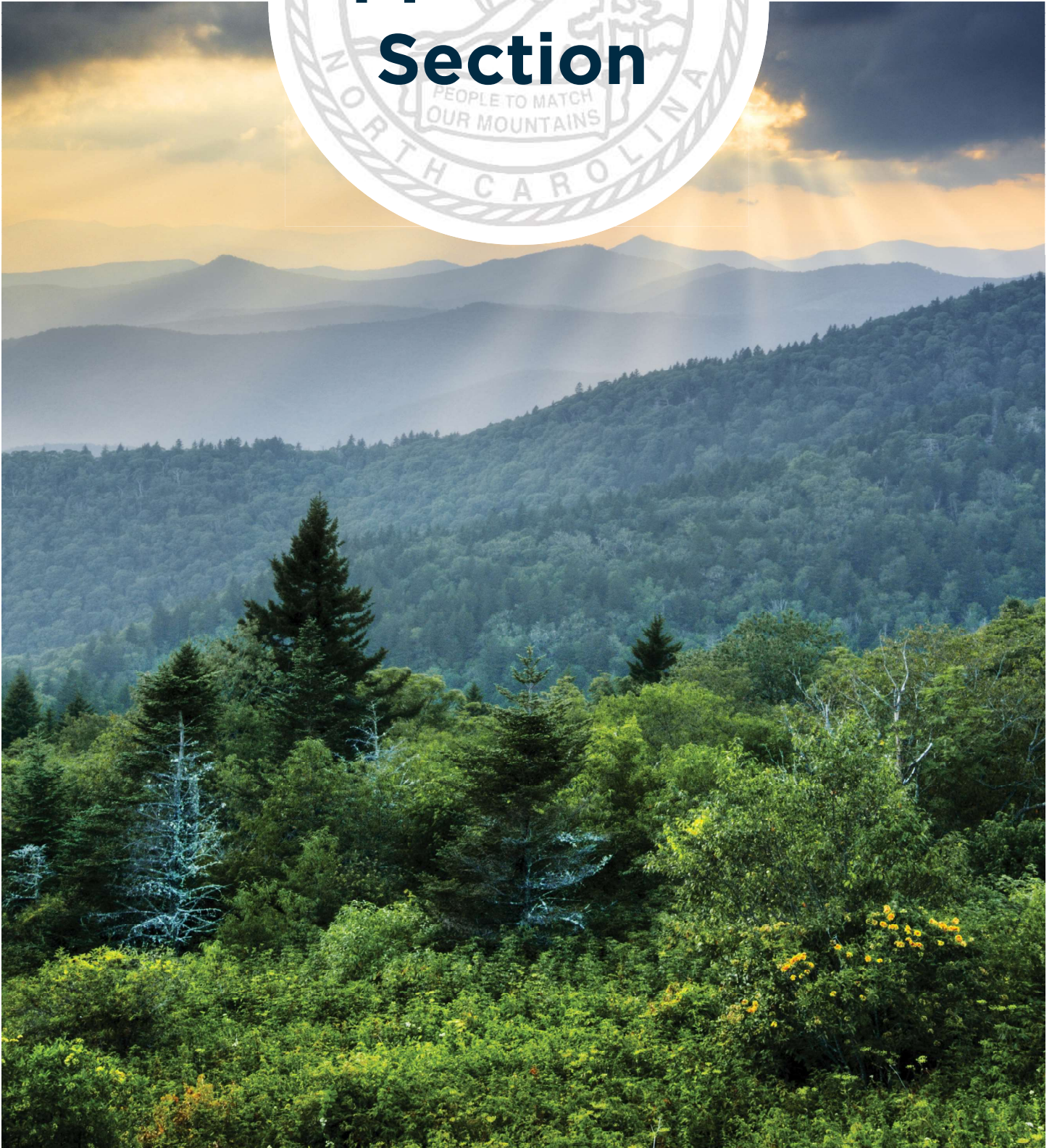
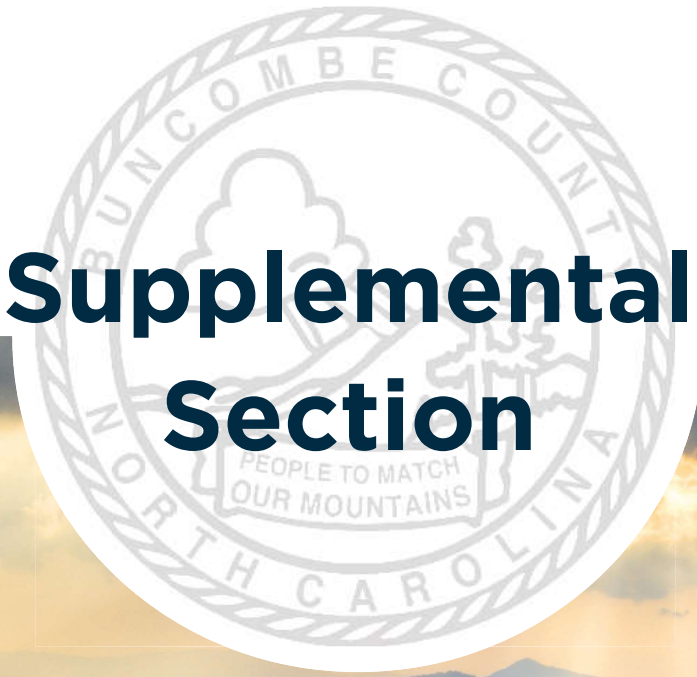
Unaudited



At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Total Population	Total Debt Per Capita
2015	\$ 30,124,000	\$ 476,152,000	\$ 506,276,000	251,954	2,009.40
2016	27,248,000	447,545,000	474,793,000	254,955	1,862.26
2017	24,373,000	420,856,000	445,229,000	257,071	1,731.93
2018	21,498,000	450,948,000	472,446,000	259,259	1,822.29
2019	18,623,000	418,250,370	436,873,370	261,191	1,672.62
2020	15,750,000	383,564,816	399,314,816	263,123	1,517.60
2021	12,877,000	362,798,954	375,675,954	265,055	1,417.35



Supplemental Section



Appendix A

Community Profile



A Brief History of Buncombe County

Katherine Calhoun Cutshall, August 2021

A Time before “Buncombe”

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

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

Early European Settlement

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

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

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

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

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

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

Formation of Buncombe County and First Local Government

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

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

Buncombe County's Developing Economy

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

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

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

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

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

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

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

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

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

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

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

The Civil War and Reconstruction

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

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

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

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

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

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

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

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

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

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

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

The Gilded and Industrial Age

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

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

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

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

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

The Post-war Era

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

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

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

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

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

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

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

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

Buncombe County Today

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

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

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

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

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

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

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



About Buncombe County

Established in 1791 in the southwestern portion of North Carolina, Buncombe County's land and water resources cover 656 square miles. Buncombe County uses the Commission-Manager form of government and the County seat is Asheville, one of six municipalities.

Municipalities

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

Population Characteristics

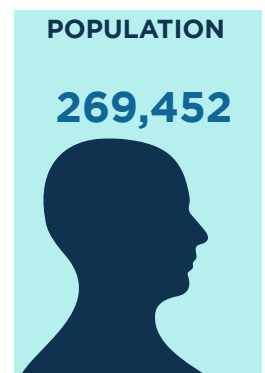
% Population Non-White 11.6%

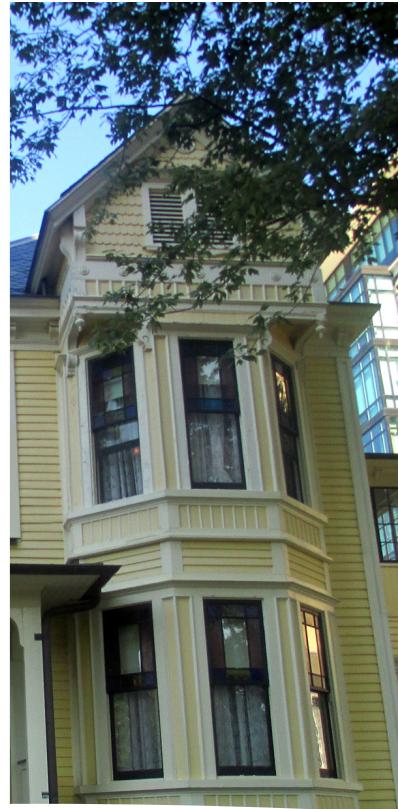
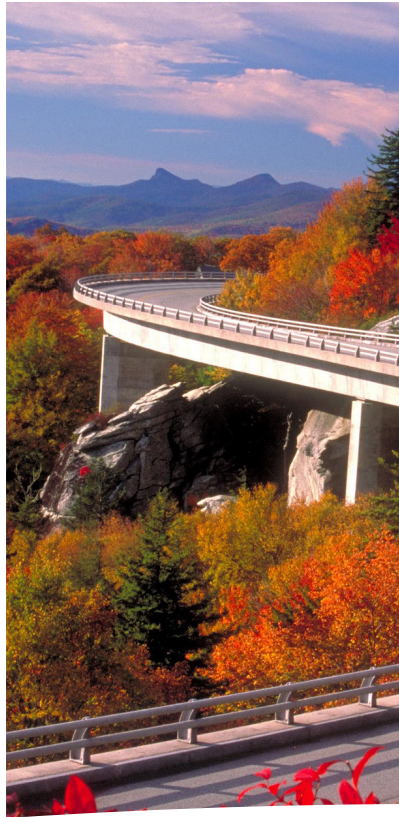
Age Composition

0-18 Years 18.3%
 19-64 Years 61.0%
 65+ Years 20.7%

Culture & Recreation

Library Material Circulation	4,611,029
Library Materials	737,253
Library Branches	12
River, Neighborhood, & Community Parks	50+
Swimming Pools	10+





Vibrant Community

Tourism

- Biltmore Estate
- Blue Ridge Parkway
- Great Smoky Mountains National Park
- Omni Grove Park Inn
- Southern Conference Basketball Tournament
- Maui Invitational Tournament
- Harrah's Cherokee Center
- Thomas Wolfe Visitor Center

Outdoors

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

Music & Arts

- River Arts District
- The Orange Peel
- Asheville Art Museum
- Folk Art Center
- Film industry
- Asheville Museum of Science
- Over 200 artists in residence

Food & Beverage

- East coast expansion of New Belgium
- Asheville's Foodtopia
- Farm tours
- Brewery tours
- Over 17 local farmers markets
- Highland Brewing
- Over 100 local beers

**54 PUBLIC
K-12 SCHOOLS**

**10 AREA
COLLEGES &
UNIVERSITIES**



Buncombe County Sheriff's Office Crime & Law Enforcement Statistics

Violent Crimes/10,000 Residents (2019)	221
Property Crimes/10,000 Residents (2019)	1,844
Number of Calls for Service (2020)	78,681

Top Rankings from:

- Rolling Stone
- Travel+Leisure
- Trip Advisor
- Smart Asset
- Smarter Travel and more...

#1



Economic Summary

Top Area Employers (2020)

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

Principal Property Taxpayers

<i>Taxpayer (Ranked 1-10)</i>	<i>% of Total Taxable Assessed Value</i>
MH Mission Hospital LLLP	1.80%
Duke Energy Progress Inc.	1.64%
Ingles Markets Inc.	0.45%
Biltmore Company	0.31%
GPI Resort Holdings LLC	0.30%
New Belgium Brewing Company	0.25%
Linamar NC Inc.	0.23%
Town Square West LLC	0.19%
Southeastern Container Inc.	0.18%
MHG Asheville	0.17%

UNEMPLOYMENT

June 2021

4.4%

Sources of Information

Departments of Buncombe County
 Asheville Chamber & EDC (Riverbird Research)
 NC Department of Commerce
 NC State Bureau of Investigation
 Explore Asheville/Buncombe County TDA
 United States Census Bureau
 National Oceanic and Atmospheric Administration

MEDIAN HOUSEHOLD INCOME

(2019 ACS 1-YEAR EST.)

\$54,970



Appendix B

Budget Ordinance



**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2021 – 2022**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 15th day of June, 2021:

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, 2021 and ending June 30, 2022:

APPROPRIATION

General Government	\$ 55,849,416
Public Safety	73,082,103
Human Services	88,369,635
Economic & Physical Development	10,635,222
Culture & Recreation	8,731,599
Education	96,870,608
Debt Service	20,388,805
Transfers to Other Funds	6,467,227
Total Appropriation	<u>\$ 360,394,615</u>

REVENUE

Ad Valorem Taxes	\$ 233,596,662
Sales Tax	36,344,931
Other Taxes and Licenses	8,286,000
Intergovernmental	43,238,596
Permits and Fees	4,707,000
Sales and Services	18,329,982
Other	1,521,750
Transfers from Other Funds	5,025,346
Appropriated Fund Balance	9,344,348
Total Appropriation	<u>\$ 360,394,615</u>

Section 2: The General Fund includes an appropriation of \$80,000 for School Community Impact Capital Projects, as outlined in Exhibit A, separate from the Local Current Expense appropriation. The School Community Impact Funding Plan lists all eligible capital expenditures for the fiscal year beginning July 1, 2021 and ending June 30, 2022. These funds are to be received in the Capital Outlay Fund of each local school unit.

Section 3: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 30,000,000</u>	
Other Taxes & Licenses		<u>\$ 30,000,000</u>
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,269,343</u>	
Intergovernmental		\$ 569,343
Appropriated Fund Balance		700,000
		<u>\$ 1,269,343</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 159,101</u>	
Permits & Fees		\$ 158,601
Other		500
		<u>\$ 159,101</u>
<i>ROD Trust Fund:</i>		
General Government	<u>\$ 400,000</u>	
Permits & Fees		<u>\$ 400,000</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 198,013</u>	
Transfers from Other Funds		<u>\$ 198,013</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 5,622,537</u>	
Intergovernmental		\$ 3,949,087
Other		36,869
Transfers from Other Funds		1,636,581
		<u>\$ 5,622,537</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 778,450</u>	
Ad Valorem		<u>\$ 778,450</u>
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 271,681</u>	
Federal Forfeiture		\$ 145,664
State Forfeiture		126,017
		<u>\$ 271,681</u>

FUND	APPROPRIATION	REVENUE
<i>School Fines & Forfeitures Fund:</i>		
Education	<u>\$ 2,000,000</u>	
Other		<u>\$ 2,000,000</u>
<i>Representative Payee Fund:</i>		
Human Services	<u>\$ 500,000</u>	
Intergovernmental		<u>\$ 500,000</u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 12,493,164</u>	
Other Taxes & Licenses		\$ 578,816
Permits & Fees		18,100
Sales & Services		10,495,248
Other		95,000
Appropriated Fund Balance		<u>1,306,000</u>
		<u>\$ 12,493,164</u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 483,983</u>	
Sales & Services		\$ 483,733
Other		250
		<u>\$ 483,983</u>
<i>Health, Employment, Property & Casualty Insurance Internal Service Fund:</i>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 40,200,465</u>	
Sales & Services		\$ 39,335,802
Appropriated Fund Balance		<u>864,663</u>
		<u>\$ 40,200,465</u>

Section 4: The following is hereby appropriated and revenues estimated to be available for the Fire & Service Districts Special Revenue Fund, which now includes the Asheville City Schools Supplemental Taxing District, for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	\$ 40,741,373	
Education	<u>16,000,000</u>	
	<u>\$ 56,741,373</u>	
Ad Valorem		\$ 43,320,760
Sales Tax		<u>13,420,613</u>
		<u>\$ 56,741,373</u>

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

The following tax rates are levied, for fiscal year 2021-2022, 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	FY2021	FY2022	FY2022	FY2022
	Tax Rate	Revenue Neutral Tax Rate	Requested Tax Rate	Adopted Tax Rate
ASHEVILLE SPECIAL	8.60	8.36	8.36	8.36
ASHEVILLE SUBURBAN	8.50	8.97	8.97	8.97
BARNARDSVILLE	20.00	17.61	20.00	20.00
BROAD RIVER	16.00	15.06	16.00	16.00
EAST BUNCOMBE	12.00	10.69	10.69	10.69
ENKA	10.50	9.80	10.50	10.50
FAIRVIEW	14.50	13.64	14.50	14.50
FRENCH BROAD	17.00	15.21	17.20	17.20
GARREN CREEK	15.00	13.84	13.84	13.84
JUPITER	12.00	10.75	10.75	10.75
LEICESTER	14.00	13.09	14.03	14.03
NORTH BUNCOMBE	12.00	10.77	10.77	10.77
REEMS CREEK/BEAVERDAM	15.00	13.08	15.07	15.07
REYNOLDS	12.30	11.24	11.24	11.24
RICEVILLE	14.50	12.78	14.60	14.60
SKYLAND	10.10	9.80	9.80	9.80
SWANNANOA	14.00	12.25	14.00	14.00
UPPER HOMINY	16.50	15.24	16.56	16.56
WEST BUNCOMBE	14.00	12.67	13.50	13.50
WOODFIN	10.00	9.03	10.59	10.59

Section 6: In accordance with NCGS §115C-429(b), a portion of the fiscal year 2021-2022 Early Childhood Education Funding in the General Fund appropriation, not a part of the Local Current Expense Fund appropriation, is appropriated to Buncombe County Schools’ Capital Outlay Fund in the amount of \$792,657 for the Emma Elementary School – Increasing Access to High-Quality Early Care and Education project and \$100,000 for Avery’s Creek Elementary – Pre-K classroom.

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

A tax rate of 48.8 cents per \$100 of assessed valuation is hereby levied for fiscal year 2021-2022, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$48.03 billion, and an estimated collection rate of 99.50 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$233,196,662.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2021-2022 for the Asheville Local Tax School District.

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

Section 9: Pursuant to GS §115C-38, the tax-levying authority for a local school administrative unit may, under the procedures of G.S. 153A-92, fix the compensation and expense allowances paid members of the board of education. The Buncombe County Schools Board of Education compensation is \$1,300 per month for the Board Chair and \$1,100 per month for the Board Members. Expense allowances for official activities will be reimbursed under the same plan used for Buncombe County Schools employees.

Section 10: Subject to the procedures set forth in the Procurement Manual as it relates to Procurement Policy and Contracts as well as to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by County Legal Services, the County Manager and the Clerk to the Board are hereby authorized to sign all contracts where money has been appropriated in this fiscal budget, to execute contracts as well as the necessary documents and agreements and any amendments thereto which are not required to be bid, and those contracts needed to properly document budgeted appropriations, on behalf of Buncombe County within funds included in the Budget Ordinance. The County Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of the County. The County Manager is authorized to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure; however, any revisions that alter total expenditures of any fund must be approved by the Governing Board.

Section 11: The fiscal year 2021-2022 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2021.

Section 12: All expenditures relating to obtaining the bond referendum and/or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirement of the United States Treasury Regulations Section 1.150-2.

This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

Section 13: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2021. This fiscal year 2021-2022 position classification and pay plan includes twenty-seven (27) new positions approved in the General Fund, one (1) new position approved in the Solid Waste Fund, and one (1) new position in the Internal Service Fund:

General Fund	One (1) Equity Officer <i>Grade 83</i>	One (1) Assistant Fire Marshall <i>Grade 68</i>
	One (1) Admin Coordinator <i>Grade 69</i>	One (1) Community Paramedic Program Manager <i>Grade 73</i>
	One (1) Accountant <i>Grade 74</i>	Three (3) Community Paramedics <i>Grade 65</i>
	One (1) Property Appraiser I <i>Grade 62</i>	One (1) Planner II <i>Grade 72</i>
	One (1) Elections Technical Specialist <i>Grade 69</i>	One (1) Zoning Compliance Officer <i>Grade 69</i>
	One (1) Internal Auditor <i>Grade 76</i>	One (1) Farmland Preservation Program Coordinator <i>Grade 69</i>
	Three (3) Pre-Trial Screeners <i>Grade 65</i>	Nine (9) Library Assistants <i>Grade 56</i>
	One (1) EMS Training Officer <i>Grade 73</i>	
Solid Waste Fund	One (1) Scale Operator <i>Grade 58</i>	
Internal Service Fund	One (1) Physician Extender II <i>Grade 83</i>	

The authorized headcount by fund beginning July 1, 2021 is presented below:


General Fund	1,619
Enterprise Funds	39
Internal Service Fund	4
Grants Fund	29
Total All Funds	1,691

Section 14: Copies of this Budget Ordinance will be furnished to the County Manager, Finance Director, Budget Director, Human Resources Director, Clerk of Board of Commissioners, Tax Collector and Tax Assessor for direction in fulfilling the responsibilities of their offices.

Section 15: 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 15th day of June, 2021.

Attest:




Clerk to the Board

Buncombe County Board of Commissioners:



Brownie Newman, Chairman

Approval as to form:



Attorney

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Accountant	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Accounting and Reporting Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Accounting Specialist	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Accounting Supervisor	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Accounting Technician I	\$ 32,898.42	\$ 43,590.41	\$ 54,282.40	61	Non-Exempt
Accounting Technician II	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Accounting Technician III	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Accounting Technician IV	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Administrative Assistant	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Administrative Coordinator I	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Administrative Coordinator II	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Administrative Coordinator III	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Administrative Coordinator IV	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Administrative Officer	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Administrative Support Associate I	\$ 26,387.27	\$ 34,963.14	\$ 43,539.00	56	Non-Exempt
Administrative Support Associate II	\$ 30,107.93	\$ 39,893.01	\$ 49,678.09	59	Non-Exempt
Administrative Support Associate III	\$ 32,898.42	\$ 43,590.41	\$ 54,282.40	61	Non-Exempt
Administrative Support Associate IV	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Advanced Practice Clinician	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Agriculture and Land Resource Director	\$ 82,882.48	\$ 109,819.29	\$ 136,756.09	82	Exempt
Air Quality Coordinator	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Air Quality Director	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Air Quality Field Services Program Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Air Quality Permitting Program Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Air Quality Specialist	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Appraisal Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Arson Investigator	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Assistant County Manager	\$ 117,886.01	\$ 156,198.97	\$ 194,511.92	90	Exempt
Assistant Finance Director	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Assistant Fire Marshal	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Assistant Investigations Administrator	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Attorney I	\$ 79,308.69	\$ 105,084.02	\$ 130,859.34	81	Exempt
Attorney II	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Attorney Supervisor	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Audit Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Benefits Administrator	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Benefits Specialist	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Bioreactor Manager/Operator	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Budget Analyst I	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Budget Analyst II	\$ 72,650.69	\$ 96,262.16	\$ 119,873.63	79	Exempt
Budget Director	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Building Maintenance Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Business Administrator I	\$ 72,650.69	\$ 96,262.16	\$ 119,873.63	79	Exempt
Business Administrator II	\$ 79,308.69	\$ 105,084.02	\$ 130,859.34	81	Exempt
Business Administrator III	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Business Property Appraiser	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Captain	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Care Coordinator	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Care Coordinator Supervisor	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Case Manager	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Cataloger	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Centralized Data Entry Supervisor	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Chief Equity and Human Rights Officer	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Chief Information Security Officer	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Civil Process Administrator	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Civil Process Supervisor	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Non-Exempt
Clerk to the Board	\$ 82,882.48	\$ 109,819.29	\$ 136,756.09	82	Exempt
Code Enforcement Officer I	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Code Enforcement Officer II	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Code Enforcement Officer III	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Commercial Appraiser	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Communicable Disease Nurse	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Communication and Outreach Coordinator	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Communication and Public Engagement Director	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Communication Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Non-Exempt
Community Development Specialist I	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Community Development Specialist II	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Community Health Assistant	\$ 26,387.27	\$ 34,963.14	\$ 43,539.00	56	Non-Exempt
Community Paramedic	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Community Paramedic Program Manager	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Community Services Consultant	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Exempt
Compensation and Classification Analyst	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Compliance Officer	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Control Room Operator	\$ 32,898.42	\$ 43,590.41	\$ 54,282.40	61	Non-Exempt
County Attorney	\$ -	\$ -	\$ -	NG	Exempt
County Manager	\$ -	\$ -	\$ -	NG	Exempt
County Social Services Program Administrator I	\$ 79,308.69	\$ 105,084.02	\$ 130,859.34	81	Exempt
County Social Services Program Administrator II	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Courthouse Security	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Crime Prevention Supervisor	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Crime Scene Analyst	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Customer Service Specialist	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Database Administrator I	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Database Administrator II	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Database Administrator III	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Deputy	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Deputy Clerk to the Board	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Deputy Fire Marshal	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Deputy Register of Deeds I	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Deputy Register of Deeds II	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Deputy Register of Deeds Supervisor	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Desktop Support Specialist I	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Desktop Support Specialist II	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Desktop Support Specialist III	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Detective	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Detention Deputy	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Detention Officer	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Diesel Mechanic	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Director I	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Director II	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Director III	\$ 103,297.13	\$ 136,868.69	\$ 170,440.26	87	Exempt
Director IV	\$ 107,947.95	\$ 143,031.03	\$ 178,114.12	88	Exempt
Director of Elections	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Disbursements Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Division Manager I	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Division Manager II	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Division Manager III	\$ 82,882.48	\$ 109,819.29	\$ 136,756.09	82	Exempt
Election Preparation Specialist	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Election Specialist	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Elections Technical Specialist	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Electrical Specialist	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Emergency Management Specialist	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Emergency Services Director	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Emergency Services Specialist	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Employee Relations Investigator	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Employee Relations Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
EMS Medical Director	\$ 128,754.24	\$ 170,599.37	\$ 212,444.50	92	Exempt
EMS Operations Supervisor	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
EMT - Advanced I	\$ 31,478.70	\$ 41,709.28	\$ 51,939.86	60	Non-Exempt
EMT - Advanced II	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
EMT - Basic	\$ 30,107.93	\$ 39,893.01	\$ 49,678.09	59	Non-Exempt
EMT - Paramedic I	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
EMT - Paramedic II	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Environmental Educator	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Environmental Enforcement Specialist	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Environmental Health Administrator	\$ 79,308.69	\$ 105,084.02	\$ 130,859.34	81	Exempt
Environmental Health Program Specialist	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Environmental Health Specialist I	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Environmental Health Specialist II	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Environmental Health Specialist III	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Non-Exempt
Environmental Health Supervisor	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt
Equity and Inclusion Specialist	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Erosion Control Officer	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Erosion Control Technician	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Evidence & Property Technician	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Executive Administrative Assistant	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Executive Assistant to the County Manager	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Exempt
Executive Lieutenant	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Non-Exempt
Exemption Specialist	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Facilities and Construction Coordinator	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Facilities Coordinator	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Facility Maintenance Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Family Justice Division Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Field Investigator	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Finance Business Analyst	\$ 79,308.69	\$ 105,084.02	\$ 130,859.34	81	Exempt
Finance Director	\$ 103,297.13	\$ 136,868.69	\$ 170,440.26	87	Exempt
Financial Analyst	\$ 72,650.69	\$ 96,262.16	\$ 119,873.63	79	Exempt
Fiscal Support Specialist	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Fleet Manager	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Non-Exempt
Foreign Language Interpreter I	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Foreign Language Interpreter II	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
General Services Director	\$ 103,297.13	\$ 136,868.69	\$ 170,440.26	87	Exempt
General Services Facilities/Project Manager	\$ 82,882.48	\$ 109,819.29	\$ 136,756.09	82	Exempt
GIS and Land Records Manager	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
GIS Technician	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Grants Manager	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Exempt
Grounds Maintenance Supervisor	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Grounds Techician I	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Grounds Techician II	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Grounds Techician III	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Health and Human Services Director	\$ 107,947.95	\$ 143,031.03	\$ 178,114.12	88	Exempt
Health Services Coordinator	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Heavy Equipment Mechanic Operator	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Heavy Equipment Operator	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
HRIS Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Human Resources Coordinator	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Human Resources Director	\$ 103,297.13	\$ 136,868.69	\$ 170,440.26	87	Exempt
Human Resources Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Human Resources Operations Specialist	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Human Resources Technician I	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Human Resources Technician II	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
HVAC Specialist	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Identification Director	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Identification Supervisor	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Identification Technician I	\$ 32,898.42	\$ 43,590.41	\$ 54,282.40	61	Non-Exempt
Identification Technician II	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Identification Technician III	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Income Maintenance Administrator I	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Income Maintenance Administrator II	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt
Income Maintenance Caseworker I	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Income Maintenance Caseworker II	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Income Maintenance Caseworker III	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Income Maintenance Investigator	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Income Maintenance Supervisor II	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Income Maintenance Supervisor III	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Information & Communication Manager	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Information and Communication Specialist I	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Information and Communication Specialist II	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Information and Communication Specialist III	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Information Technology Architect	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Information Technology Director	\$ 103,297.13	\$ 136,868.69	\$ 170,440.26	87	Exempt
Information Technology Division Manager	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Information Technology Infrastructure Analyst I	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Information Technology Infrastructure Analyst II	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Information Technology Infrastructure Analyst III	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Information Technology Management Analyst	\$ 72,650.69	\$ 96,262.16	\$ 119,873.63	79	Exempt
Information Technology Manager I	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Information Technology Manager II	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Information Technology Project Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Information Technology Security Analyst I	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Information Technology Security Analyst II	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Information Technology Security Analyst III	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Information Technology Supervisor	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Information Technology Systems Administrator I	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Information Technology Systems Administrator II	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Information Technology Systems Administrator III	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Information Technology Systems Engineer	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Information Technology Systems Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Internal Audit Director	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Internal Auditor	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Investigation, Assessment, and Treatment Social Worker	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Non-Exempt
Investigations Administrator	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Non-Exempt
Justice Resource Division Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Justice Services Director	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Laboratory Technician	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Laborer	\$ 24,135.30	\$ 31,979.28	\$ 39,823.25	54	Non-Exempt
Land Records Technician I	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Land Records Technician II	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Landfill Manager	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Landfill Operations Assistant Manager	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Language Access Coordinator	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Exempt
Lead Electrical Specialist	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Librarian I	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Librarian II	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Librarian III	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Librarian IV	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Library Assistant	\$ 26,387.27	\$ 34,963.14	\$ 43,539.00	56	Non-Exempt
Library Director	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Library Page	\$ -	\$ -	\$ -	NG	Non-Exempt
Library Specialist	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Library Substitute	\$ -	\$ -	\$ -	NG	Non-Exempt
Lieutenant	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Non-Exempt
Local Health Director I	\$ 98,891.09	\$ 131,030.69	\$ 163,170.30	86	Exempt
Maintenance Coordinator	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Exempt
Maintenance Technician I	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Maintenance Technician II	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Maintenance Technician III	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Major	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Management Analyst	\$ 72,650.69	\$ 96,262.16	\$ 119,873.63	79	Exempt
Management Analyst Supervisor	\$ 79,308.69	\$ 105,084.02	\$ 130,859.34	81	Exempt
Mechanic I	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Mechanic II	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Medical Billing and Coding Specialist	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Medical Lab Technologist	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Medical Office Assistant	\$ 32,898.42	\$ 43,590.41	\$ 54,282.40	61	Non-Exempt
Nutrition Program Manager	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Nutritionist I	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Nutritionist II	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Nutritionist Supervisor	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Operations and Facilities Coordinator	\$ 40,976.16	\$ 54,293.41	\$ 67,610.67	66	Non-Exempt
Operations and Facilities Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Organizational Development Coordinator	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Organizational Development Manager	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Paralegal	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Park Ranger I	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Park Ranger II	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Park Ranger Supervisor	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Exempt
Parks and Recreation Director	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Patrol Administrator	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Payroll Specialist	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
PC Specialist I	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
PC Specialist II	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
PC Specialist III	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Performance Management Director	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Permits and Inspections Assistant Director	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Permits and Inspections Director	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Personnel and Training Officer	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Pharmacist	\$ 86,652.09	\$ 114,814.02	\$ 142,975.95	83	Exempt
Physician Director II-A	\$ 134,531.05	\$ 178,253.64	\$ 221,976.23	93	Exempt
Physician III-A	\$ 128,754.24	\$ 170,599.37	\$ 212,444.50	92	Exempt
Planner I	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Exempt
Planner II	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Planner III	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Planning Director	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Planning Technician	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Plans Reviewer	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Plumbing Specialist	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Power Plant Operator	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Preparedness Officer	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Preservation Specialist	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Pre-Trial Release Coordinator	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Pre-Trial Release Program Manager	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Pre-Trial Release Supervisor	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Exempt
Pre-Trial Services Screener	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Principal Planner	\$ 72,650.69	\$ 96,262.16	\$ 119,873.63	79	Exempt
Procurement Manager	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Procurement Specialist	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Program Coordinator	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Program Manager I	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Program Manager II	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Program Supervisor	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Property Appraiser I	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Property Appraiser II	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Property Appraiser III	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Public Health Nurse Administrator	\$ 82,882.48	\$ 109,819.29	\$ 136,756.09	82	Exempt
Public Health Nurse I	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Public Health Nurse II	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Public Health Nurse III	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt
Public Health Nurse Supervisor I	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Public Health Nurse Supervisor II	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Public Information Assistant	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Public Relations Coordinator	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Public Safety Training Facility Manager	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Public Safety Training Facility Technician	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Quality Assurance Manager	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt
Quality Assurance Specialist I	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Quality Assurance Specialist II	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt
Radio Systems Analyst I	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Radio Systems Analyst II	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Reassurance Coordinator	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Recreation Planner	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Recreation Program Assistant	\$ 26,387.27	\$ 34,963.14	\$ 43,539.00	56	Non-Exempt
Recreation Services Program Coordinator	\$ 44,794.73	\$ 59,353.01	\$ 73,911.30	68	Non-Exempt
Recreation Services Program Manager	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Recruiter	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Register of Deeds	\$ -	\$ -	\$ -	NG	Exempt
Risk Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Safety Officer	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Scale House Supervisor	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Security Guard	\$ 24,135.30	\$ 31,979.28	\$ 39,823.25	54	Non-Exempt
Senior Accountant	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Senior Air Quality Specialist	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Senior Attorney I	\$ 94,631.92	\$ 125,387.30	\$ 156,142.68	85	Exempt
Senior Attorney II	\$ 103,297.13	\$ 136,868.69	\$ 170,440.26	87	Exempt
Senior Attorney III	\$ 107,947.95	\$ 143,031.03	\$ 178,114.12	88	Exempt
Senior Citizens Affairs	\$ 30,107.93	\$ 39,893.01	\$ 49,678.09	59	Non-Exempt
Sergeant	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Sergeant Detective	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Service and Continuity Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Sheriff	\$ -	\$ -	\$ -	NG	Exempt
Sheriff's Data Technician	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Social Services Program Coordinator	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt
Social Work Program Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Social Work Supervisor II	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Social Work Supervisor III	\$ 60,901.24	\$ 80,694.15	\$ 100,487.05	75	Exempt
Social Worker I	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Social Worker II	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Social Worker III	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Software Developer I	\$ 58,306.58	\$ 77,256.21	\$ 96,205.85	74	Exempt
Software Developer II	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Software Developer III	\$ 66,531.19	\$ 88,153.82	\$ 109,776.46	77	Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Soil Conservationist	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Soil Scientist	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Non-Exempt
Solid Waste Coordinator	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Exempt
Solid Waste Director	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Solid Waste Manager (Engineering)	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Solid Waste Manager (Operations)	\$ 75,930.73	\$ 100,608.22	\$ 125,285.71	80	Exempt
Solid Waste Program Manager	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Solid Waste Scale Operator	\$ 28,835.08	\$ 38,206.48	\$ 47,577.88	58	Non-Exempt
Solid Waste Utility Worker	\$ 26,387.27	\$ 34,963.14	\$ 43,539.00	56	Non-Exempt
Staff Development Specialist	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Exempt
Stormwater Engineer/Hydrologist	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Strategic Partnerships Business Officer	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Strategic Partnerships Director	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Sustainability Officer	\$ 69,517.50	\$ 92,110.69	\$ 114,703.88	78	Exempt
Systems Specialist	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Tax Assessor	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Tax Collections Clerk	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Tax Collections Supervisor	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Exempt
Tax Collector	\$ 90,519.62	\$ 119,938.50	\$ 149,357.37	84	Exempt
Tax Data Collector	\$ 30,107.93	\$ 39,893.01	\$ 49,678.09	59	Non-Exempt
Tax Revenue Collector	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Tax Systems Analyst	\$ 53,410.99	\$ 70,769.56	\$ 88,128.13	72	Exempt
Tax Systems Technician	\$ 48,858.08	\$ 64,736.95	\$ 80,615.83	70	Non-Exempt
Telecommunications Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Telecommunicator I	\$ 35,933.69	\$ 47,612.14	\$ 59,290.59	63	Non-Exempt
Telecommunicator II	\$ 39,213.75	\$ 51,958.21	\$ 64,702.68	65	Non-Exempt
Telecommunicator III	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Training Officer	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Transfer Station Assistant Manager	\$ 42,885.44	\$ 56,823.21	\$ 70,760.97	67	Non-Exempt
Transfer Station Manager	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Transfer Station Operator	\$ 27,562.22	\$ 36,519.94	\$ 45,477.66	57	Non-Exempt

FY2022 Classification and Compensation Plan

Class Title	Minimum	Midpoint	Maximum	Grade	FLSA
Transfer Truck Driver I	\$ 34,367.10	\$ 45,536.40	\$ 56,705.71	62	Non-Exempt
Transfer Truck Driver II	\$ 37,549.25	\$ 49,752.75	\$ 61,956.26	64	Non-Exempt
Vehicle Maintenance Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Veterans Service Officer I	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt
Veterans Service Officer II	\$ 51,110.05	\$ 67,720.82	\$ 84,331.58	71	Non-Exempt
Veterans Service Officer Supervisor	\$ 55,760.86	\$ 73,883.14	\$ 92,005.42	73	Exempt
Warrant Officer	\$ 24,135.30	\$ 31,979.28	\$ 39,823.25	54	Non-Exempt
Website Administrator	\$ 63,691.73	\$ 84,391.55	\$ 105,091.36	76	Exempt
Zoning and Code Compliance Officer	\$ 46,801.92	\$ 62,012.54	\$ 77,223.17	69	Non-Exempt

FY2022 Classification and Compensation Plan Changes

Class Title	Grade	FLSA	Addition/Change
Appraisal Supervisor	73	Exempt	Addition
Cataloger	63	Non-Exempt	Addition
Chief Equity and Human Rights Officer	83	Exempt	Addition
Chief Information Security Officer	84	Exempt	Addition
Community Paramedic	65	Non-Exempt	Addition
Community Paramedic Program Manager	73	Exempt	Addition
Control Room Operator	61	Non-Exempt	Addition
Deputy	66	Non-Exempt	Addition
Detention Deputy	66	Non-Exempt	Addition
Director I	84	Exempt	Addition
Director II	85	Exempt	Addition
Director III	87	Exempt	Addition
Director IV	88	Exempt	Addition
Division Manager I	78	Exempt	Addition
Division Manager II	80	Exempt	Addition
Division Manager III	82	Exempt	Addition
Environmental Educator	70	Non-Exempt	Addition
Equity and Inclusion Specialist	74	Exempt	Addition
Executive Administrative Assistant	67	Non-Exempt	Addition
Finance Business Analyst	81	Exempt	Addition
Fiscal Support Specialist	67	Non-Exempt	Addition
Information Technology Architect	80	Exempt	Addition
Information Technology Management Analyst	79	Exempt	Addition
Information Technology Manager II	80	Exempt	Addition
Information Technology Project Manager	76	Exempt	Addition
Information Technology Supervisor	76	Exempt	Addition
Program Manager I	73	Exempt	Addition
Program Manager II	76	Exempt	Addition
Property Appraiser I	65	Non-Exempt	Addition
Radio Systems Analyst I	72	Exempt	Addition
Radio Systems Analyst II	74	Exempt	Addition
Recreation Planner	70	Non-Exempt	Addition
Senior Attorney III	88	Exempt	Addition

FY2022 Classification and Compensation Plan Changes

Class Title	Grade	FLSA	Addition/Change
Systems Specialist	63	Non-Exempt	Addition
Tax Systems Analyst	72	Exempt	Addition
Tax Systems Technician	70	Non-Exempt	Addition
Training Officer	73	Exempt	Addition
Zoning and Code Compliance Officer	69	Non-Exempt	Addition
Accounting Specialist I	69	Exempt	Title Change to remove "I"
Accounting Supervisor	71	Exempt	Change to grade
Administrative Officer II	72	Exempt	Change to title
Air Quality Supervisor	73	Exempt	Change to title
Assistant Director of Building Inspections	74	Exempt	Change to totle and grade
Assistant Landfill Operations Supervisor	67	Non-Exempt	Change to title
Assistant Transfer Station Supervisor	67	Non-Exempt	Change to title
Attorney Supervisor I	85	Exempt	Change to remove "I"
Benefits Administrator	72	Exempt	Change to grade
Benefits Specialist	74	Exempt	Change to grade
Budget Analyst	77	Exempt	Change to title
Building Inspections Director	85	Exempt	Change to title
CDE Supervisor	69	Exempt	Change to title
Communication Supervisor	73	Exempt	Change to grade
Customer Service Specialist	66	Non-Exempt	Change to grade
Database Coordinator II	63	Non-Exempt	Change to title
Employee Relations Coordinator	72	Exempt	Change title to Investigator
EMS Operations Supervisor	73	Non-Exempt	Change to grade
Executive Assistant to the County Manager	71	Exempt	Change to grade & FLSA
Financial Analyst I	79	Exempt	Change to title, grade, FLSA
GIS Technician I	70	Non-Exempt	Change Title to remove "I"
GIS/Land Records Analyst - Supervisor	75	Exempt	Change to title "GIS and Land Records Manager" and change grade from 75 to 73
Human Resourctces Coordinator I	76	Exempt	Title Change to remove "I"
Income Maintenance Investigator II	67	Non-Exempt	Remove the "II"
Information Technology Division Manager	82	Exempt	Change to grade
Information Technology Manager I	78	Exempt	Change to title
Information Technology Systems Engineer I	74	Exempt	Change to title

FY2022 Classification and Compensation Plan Changes

Class Title	Grade	FLSA	Addition/Change
Medical Lab Technologist I	71	Non-Exempt	Remove the "I"
Operations and Facilities Coordinator	71	Exempt	Change to grade and FLSA
Organizational Development Coordinator	70	Exempt	Change to grade
Payroll Specialist	69	Non-Exempt	Change to grade
Physician Extender	83	Exempt	Title change (Advanced Practice Clinician)
Pre-Trial Release Program Manager	76	Exempt	Change to Program Manager II + Grade
Program Supervisor	70	Exempt	Change to grade
Quality Assurance Specialist III	77	Exempt	Change to title (QA Manager)
Recreation Program Specialist	56	Non-Exempt	Change to title (from Specialist to Assistant)
Service and Continuity Manager	78	Exempt	Change to grade from 78 to 76
Tax Clerk	62	Non-Exempt	Change to title (Tax Collections Clerk)
Tax Data Collector I	59	Non-Exempt	Remove the "I"
Website Administrator III	76	Exempt	Remove the "III"
911 Communications Division Manager	80	Exempt	Deletion
Accounting Specialist II	71	Exempt	Deletion
Administrative Officer I	65	Non-Exempt	Deletion
Administrative Officer III	75	Exempt	Deletion
Administrative Support Associate V	65	Non-Exempt	Deletion
Assistant Sheriff Communication Supervisor	65	Non-Exempt	Deletion
Budget Manager	80	Exempt	Deletion
Building Automation Technician	68	Non-Exempt	Deletion
Business Systems Specialist I	72	Exempt	Deletion
Business Systems Specialist II	74	Exempt	Deletion
Chief Property Appraiser - Supervisor	75	Exempt	Deletion
Civil Execution Officer	67	Non-Exempt	Deletion
Classification Officer	69	Non-Exempt	Deletion
Code Enforcement Officer III (Lead)	70	Non-Exempt	Deletion
Controller	83	Exempt	Deletion
Court Bailiff Deputy	65	Non-Exempt	Deletion
Customer Service Coordinator	68	Exempt	Deletion
Database Coordinator I	61	Non-Exempt	Deletion

FY2022 Classification and Compensation Plan Changes

Class Title	Grade	FLSA	Addition/Change
Database Coordinator III	65	Non-Exempt	Deletion
Detective Supervisor	71	Non-Exempt	Deletion
Early Childhood Education Coordinator	76	Exempt	Deletion
Emergency Management Division Manager	80	Exempt	Deletion
Emergency Planner	72	Non-Exempt	Deletion
Employee Relations Officer	82	Exempt	Deletion
EMS Division Manager	80	Exempt	Deletion
EMS Training Officer	73	Exempt	Deletion
EMT-P Shift Supervisor -Temp	70	Non-Exempt	Deletion
End User Technology Architect	76	Exempt	Deletion
ERP Systems Administrator	80	Exempt	Deletion
Facilities/Safety Officer	66	Non-Exempt	Deletion
GIS Analyst	72	Exempt	Deletion
GIS Technician II	72	Exempt	Deletion
Human Resourced Analyst	70	Non-Exempt	Deletion
Human Resources Coordinator II	78	Exempt	Deletion
Human Services Analyst Supervisor	82	Exempt	Deletion
Human Services Program Consultant I	72	Exempt	Deletion
Human Services Program Consultant II	74	Exempt	Deletion
Human Services Program Consultant III	76	Exempt	Deletion
Income Maintenance Trainer	65	Non-Exempt	Deletion
Income Maintenance Trainer Manager	71	Exempt	Deletion
Income Maintenance Trainer Supervisor	69	Exempt	Deletion
Information & Communication Officer	77	Exempt	Deletion
Lead Income Maintenance Caseworker I	63	Non-Exempt	Deletion
Library Associate	62	Non-Exempt	Deletion
Multimedia Specialist	69	Non-Exempt	Deletion
Operations and Facilities Manager	75	Exempt	Deletion
Patrol Deputy	66	Non-Exempt	Deletion
Payroll Technician	67	Non-Exempt	Deletion
Personal Property Manager - Supervisor	75	Exempt	Deletion
Project Coordinator	66	Non-Exempt	Deletion
Property Appraiser III - Commercial Appraisal Supervisor	75	Exempt	Deletion

FY2022 Classification and Compensation Plan Changes

Class Title	Grade	FLSA	Addition/Change
Property Appraiser III - Exemption Supervisor	75	Exempt	Deletion
Quality Assurance Program Consultant I	69	Exempt	Deletion
Quality Assurance Program Consultant II	71	Exempt	Deletion
Senior Administrative Officer	77	Exempt	Deletion
Social Work Trainer	72	Exempt	Deletion
Social Work Trainer Manager	76	Exempt	Deletion
Social Work Trainer Supervisor	75	Exempt	Deletion
Software Services Division Manager	78	Exempt	Deletion
Total Rewards Manager	80	Exempt	Deletion
Training Specialist	75	Non-Exempt	Deletion
Transfer Station Coordinator	71	Exempt	Deletion
Transportation Officer Trainee	61	Non-Exempt	Deletion
Video Technician	68	Non-Exempt	Deletion
Video Technician	68	Non-Exempt	Deletion
Website Administrator I	72	Exempt	Deletion
Website Administrator II	74	Exempt	Deletion

Appendix C

Fund Balance Policy



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

Purpose

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

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

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

Administration and Implementation

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

Components of Fund Balance

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

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

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

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

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

Required Reserve Levels

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

Excess Fund Balance Levels

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

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



Buncombe County Chief Financial Officer

Appendix D

Debt Policy



Buncombe County Debt Policy

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

Purpose

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

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

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

It is the objective of the policy that:

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

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

Buncombe County Debt Policy

Administration and Implementation

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

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

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

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

Conditions for Issuance of Debt

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

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

Buncombe County Debt Policy

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

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

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

Permissible Debt Instruments

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

Restrictions on Debt Issuance

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

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

Buncombe County Debt Policy

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

Financial Limitations

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

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

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

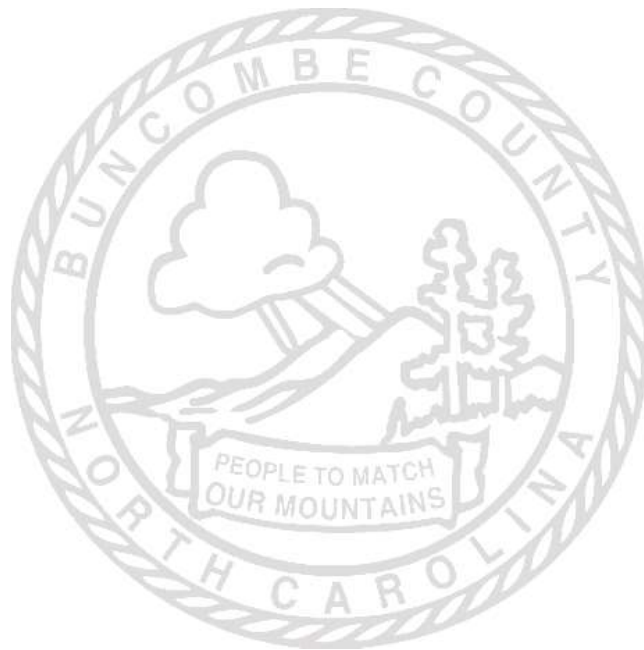
- **Use of Derivatives** - A derivative is a financial instrument whose value depends on other, more basic underlying variables. Derivatives may take the form of interest rate swaps; futures and options contracts; options on swaps; guaranteed investment contracts; repurchase agreements; and other investment 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 E

Investment Policy



SCOPE

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

OBJECTIVES

1. Safety

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

2. Liquidity

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

3. Return on Investments

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

STANDARDS OF CARE

1. Prudence

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

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

2. Ethics and Conflicts of Interest

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

3. Delegation of Authority

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

Buncombe County Investment Policy

activities of subordinate officials.

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

SAFEKEEPING AND CUSTODY

1. Authorized Financial Dealer and Institution

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

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

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

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

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

Buncombe County Investment Policy

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

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

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

2. Internal Controls

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

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

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

Buncombe County Investment Policy

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

3. Delivery vs. Payment

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

SUITABLE AND AUTHORIZED INVESTMENTS

1. Investment Types

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

Only the following investments will be permitted by this policy:

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

Buncombe County Investment Policy

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

- Maturities shall not exceed five years from the date of trade settlement.
- There are no limits on the dollar amount or percentage that the County may invest in the aforementioned federal agency and instrumentality securities.
- No more than 35% of the total portfolio may be invested in any single Agency/instrumentality issuer listed above.

c. Obligations of the State of North Carolina

- Maturities shall not exceed five years from the date of trade settlement.
- The securities are rated in a rating category of "A" or its equivalent or better by at least two nationally recognized statistical rating organizations ("NRSROs") at the time of purchase.
- The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
- No more than 5% of the total portfolio may be invested in the securities of any single issuer.

d. Bonds and notes of any North Carolina local government or public authority, subject to such restrictions as the Secretary of the Local Government Commission may impose.

- Maturities shall not exceed five years from the date of trade settlement.
- The securities are rated in a rating category of "A" or its equivalent or better by at least two nationally recognized statistical rating organizations ("NRSROs") at the time of purchase.
- The combined total investment in Obligations of the State of North Carolina and Obligations of any North Carolina local government or public authority may not exceed 30% of the total portfolio.
- No more than 5% of the total portfolio may be invested in the securities of any single issuer.

Buncombe County Investment Policy

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

Buncombe County Investment Policy

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

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

Prohibited Investment Vehicles and Practices

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

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

Investment Pools

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

Buncombe County Investment Policy

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

Maximum Maturities

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities.

The County will not invest in securities maturing more than 5 years from the date of trade settlement, unless the Board of County Commissioners has by resolution granted authority to make such an investment.

RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The County will mitigate credit risk by adopting the following strategies:

- The diversification requirements included in the "Suitable and Authorized Investments" section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be invested in securities of any single issuer of North Carolina state and municipal bonds, prime commercial paper, or bankers' acceptances, as further described in the "Suitable and Authorized Investments" section of this policy.

Buncombe County Investment Policy

- The County may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or the County's risk preferences.
- If securities owned by the County are downgraded by a nationally recognized statistical ratings organization (NRSRO) to a level below the quality required by this Investment Policy, it will be the County's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.
- If a security is downgraded, the Finance Director will use discretion in determining whether to sell or hold the security based on its current maturity, the economic outlook for the issuer, and other relevant factors.
- If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported monthly to the Board of County Commissioners.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The County recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The County will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The County further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The County shall maintain at least 10% of its total portfolio in instruments maturing in 90 days or less to provide sufficient liquidity for expected disbursements.
- The maximum percent of callable securities (does not include "make whole call" securities as defined in the Glossary) in the portfolio will be 20%.
- The maximum stated final maturity of individual securities in the portfolio will be five years, except as otherwise stated in this policy.

The duration of the portfolio will at all times be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the County based on the County's investment objectives, constraints and risk tolerances.

REPORTING

1. Methods

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

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

- a. An asset listing showing par value, cost and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date, and interest rate.
- b. Transactions for the period.
- c. A description of the funds, investments and programs managed by contracted parties (i.e. local government investment pools)
- d. A one-page summary report that shows:
 - Average maturity of the portfolio and modified duration of the portfolio;
 - Maturity distribution of the portfolio;
 - Percentage of the portfolio represented by each investment category;
 - Average portfolio credit quality; and,
 - Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months and since inception compared to the County's market benchmark returns for the same periods;
- e. A statement of compliance with the Investment Policy, including a schedule of any transactions or holdings which do not comply with this Policy or with North Carolina General Statutes, including a justification for their presence in the portfolio and a timetable for resolution.

Buncombe County
Investment Policy

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio shall obtain a market average rate of return throughout budgetary and economic cycles, taking into account the County's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.. The Finance Director shall monitor and evaluate the portfolio's performance relative to a market benchmark, which will be included in the Finance Director's periodic reports. The Finance Director shall select an appropriate, readily available index to use as a market benchmark.

POLICY

1. Exemption

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

2. Amendment

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

ADOPTED 05/19/2020



Buncombe County Finance Director/Chief Financial Officer

Glossary of Investment Terms

AGENCIES. Shorthand market terminology for any obligation issued by a government-sponsored entity (GSE), or a federally related institution. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government.

Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called "FreddieMac" issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as "FannieMae," issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as "GinnieMae," issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

ASKED. The price at which a seller offers to sell a security.

BANKER'S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which "accepts" the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BID. The price at which a buyer offers to buy a security.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since securities are issued, the issuer will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk

Buncombe County Investment Policy

as the investor may receive its principal back when interest rates are lower than when the investment was initially made.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COST YIELD. The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

CURRENT YIELD. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A

Buncombe County Investment Policy

derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See modified duration).

FEDERAL FUNDS RATE. The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

FEDERAL OPEN MARKET COMMITTEE. A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools such N.C. Capital Management Trust certified by the NC Local Government Commission, a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3; a commingled investment pool established by interlocal agreement by two or more units of local government. These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in

Buncombe County Investment Policy

overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MARKING TO MARKET. The process of posting current market values for securities in a portfolio.

MATURITY. The final date upon which the principal of a security becomes due and payable.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100 basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO). A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CD. A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor).

PREMIUM. The difference between the par value of a bond and the cost of the bond, when the cost is above par.

Buncombe County Investment Policy

PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries.

REALIZED YIELD. The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

REGIONAL DEALER. A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk, and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments, and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

Buncombe County
Investment Policy

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes, and pay interest semi-annually.

TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

VOLATILITY. The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

Appendix F

Capital Improvement Policy





Capital Improvement Policy

Contents

1.0	Purpose	1
2.0	Applicability	1
3.0	Policy	1
4.0	Policy Non-Compliance	3
5.0	Audit	3
6.0	Definitions	3

1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County’s general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

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

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

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

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

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

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department at

Budget@buncombecounty.org.

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

All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with criteria and any additional factors established or deemed appropriate by the Capital Review Team.

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

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

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

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department at Budget@buncombecounty.org.

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

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 **Capital Project** - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

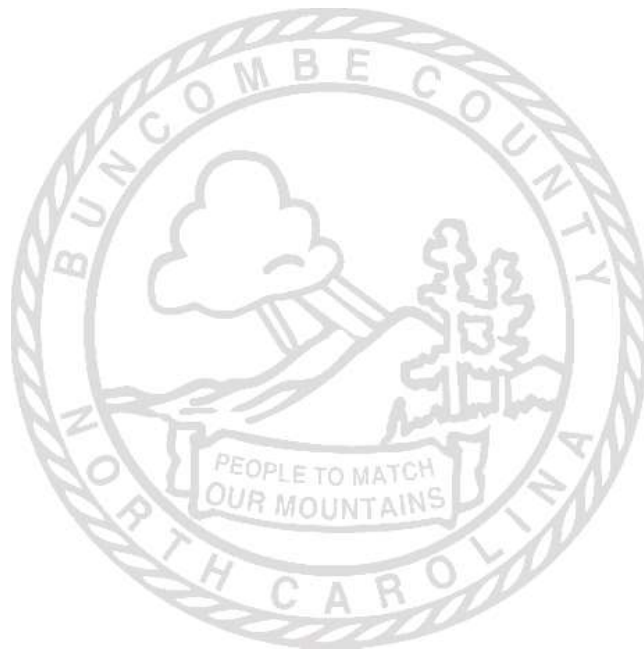
6.2 **Capital Improvement Plan (CIP)** - a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.

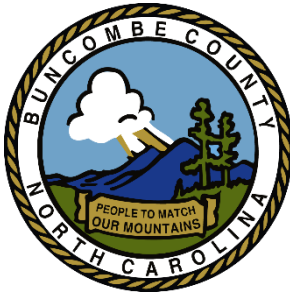
6.3 **Project Manager** – employee charged with the management of a specific Capital Project.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Budget Department at Budget@buncombecounty.org.

Appendix G

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.

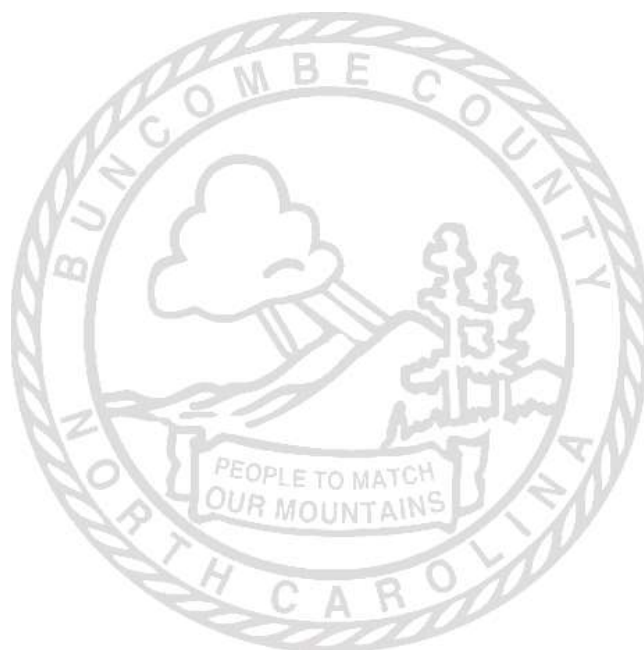
13.0 Questions/Contact Information

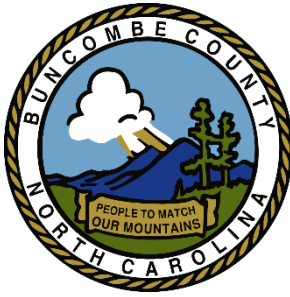
Questions regarding issues not addressed in the Policy and Procedures Manual should be addressed to the P-Card Program Administrator.

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

Appendix H

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:	4/30/2018	This Revision Effective:	2/16/2021
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author
4/10/2018	1		Original version	
4/30/2018	2	3.0 & 6.0	<ul style="list-style-type: none"> Added definition of “grant funded” Included grant-funded uses as authorized in general, removed statements of specific grant-funded programs 	
2/16/2021	3	6.4 & 6.5	<ul style="list-style-type: none"> Clarified authority to purchase gift cards with a procurement card Clarified authority of Finance Director/CFO to designate Gift Card Liaison Expanded allowable usage of gift cards for service delivery 	

Title: Gift Card Policy	Policy #: n/a	Revision #: 3
-------------------------	---------------	---------------

2.0 Introduction/Purpose

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

3.0 Definitions

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

Grant-funded: Funded by revenues awarded or allocated from another party for a designated purpose. Examples include grants secured through competitive process (e.g., Nurse Family Partnership, START) or legislated allocations (e.g. TANF Block Grant, Social Services Block Grant).

4.0 Applicability

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

5.0 Related Policies and/or Statutory References

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

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

6.0 Policy

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

- Grant-funded programs and uses.
- Client assistance and support programs.
- Buncombe County Service Foundation: Supplements to cover incidental needs for foster children and families.

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

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

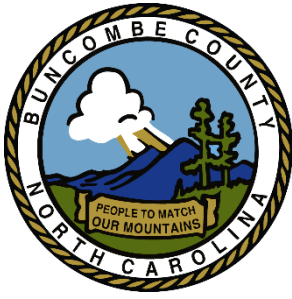
7.0 Policy Non-Compliance

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

Appendix I

Meal Policy





Buncombe County, North Carolina

Meals and Meeting Expense Policy

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

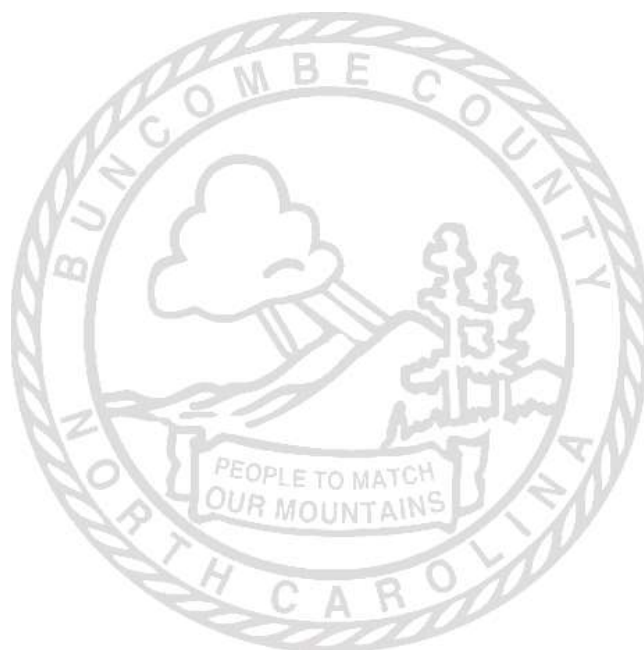
Title: Meals and Meeting Expense Policy	Policy #: n/a	Revision #: 1
---	---------------	---------------

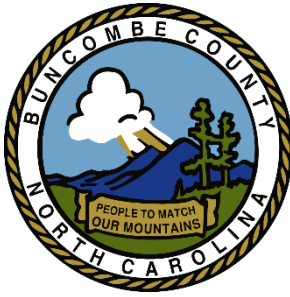
use of funds. Food may be provided at meetings of employees on an occasional basis. Staff lunches, where work can be conducted during other times of the workday, regular staff meetings, and personal celebrations (i.e., birthday, retirement, or baby shower celebrations) do not qualify as appropriate activities.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

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

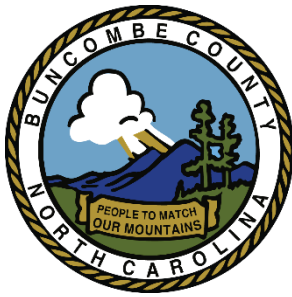
All travel for Board-appointed positions (to include the County Manager, the Clerk, and the Finance Director) will be approved by the Chair or Vice-Chair of the BOC. The Board of Commissioners will be advised if any of these positions travel out of state or out of the country.

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 K

Procurement Policy





Buncombe County, North Carolina

Procurement Policy

Contents

1.0	Policy Information	2
2.0	Policy Purpose.....	2
3.0	Roles & Responsibilities	2
a.	Buncombe County Procurement Division.....	2
b.	All County Departments.....	2
c.	Standards of Conduct	2
4.0	Penalties for Non-Compliance	3
5.0	Types of Purchases.....	3
a.	Goods (Apparatus, supplies, materials, or equipment)	3
b.	Services	3
c.	Architects, engineers, surveyors, design and build, or construction manager at risk.....	4
d.	Construction or Repair	5
e.	Information Technology.....	5
6.0	Bidding.....	5
a.	Formal Bids.....	6
b.	Informal Bids	8
c.	Bid Specifications	8
d.	Request for Proposals (RFP).....	9
e.	Request for Qualifications (RFQ)	9
f.	Exemptions.....	9
7.0	Procurement Methods	11
a.	Requisitions.....	11
b.	Purchase Orders.....	11
c.	Change Orders.....	12
d.	Procurement Cards	12
e.	Contracts	12
8.0	Delivery and Performance.....	13
9.0	Minority, Women, and Small Business Suppliers.....	14
	Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes	15
	Exhibit B - Independent Contractor / Employee Checklist.....	16
	Exhibit C - Procurement Guidance When Using Federal Funds	17

1.0 Policy Information

Category & Subcategory:	Procurement/Policies and Procedures	Original Effective Date:	10/1/2013	This Revision Effective:	10/16/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	-	Approved By:		
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes	Author

2.0 Policy Purpose

This policy is intended to be a guide to all Buncombe County Government employees responsible for obtaining apparatus, supplies, materials, equipment and services. The intent is to design policies and procedures that will serve the County's needs, provide for effective, efficient and economical buying processes, and follow the legal guidelines set forth in the North Carolina General Statutes.

3.0 Roles & Responsibilities

The procurement roles and responsibilities of Buncombe County Government can largely be assigned to the following:

a. Buncombe County Procurement Division

The County's Procurement Division is responsible for:

- Policy development, revision, implementation, and monitoring;
- Administration of centralized procurement programs and processes;
- Development and provision of any required procurement-related training to county employees;
- Assisting all county employees with procurement needs.

b. All County Departments

Department Directors and their designees, Cost Center Managers, and all staff with procurement-related roles are responsible for the following:

- Conducting all purchasing activities in accordance with the applicable North Carolina General Statutes, County policies and procedures, ordinances, Federal rules and regulations, and in pursuit of the best interests of Buncombe County;
- Developing and maintaining good public, supplier, and internal relationships;
- Ensuring fair and open competition by ethical means;
- Extending honest, courteous, and impartial treatment to all interested suppliers;
- Respecting public trust and not abusing the procurement process for personal advantage or gain.

c. Standards of Conduct

i. Gifts and Favors from Suppliers

North Carolina General Statute § 133-32 addresses the legal implications of governmental employees accepting gifts and favors from suppliers. Briefly summarized, this statute states it is unlawful for any supplier who has a current contract with a governmental agency, has performed under such a contract within the past year, or anticipates bidding on such a contract in the future to give gifts or favors to any employee of a governmental agency who is charged with preparing plans, specifications, or estimates for public contracts, awarding or administering such contracts, or inspecting or supervising construction. It is also unlawful for a governmental employee to willfully receive or accept such gifts or favors.

ii. Supplier Relations

Should a department have trouble with a supplier, concerns should be documented in an email to the Procurement Division. Correspondence should be as specific as possible, detailing the circumstances, dates,

personnel involved (including titles), and phone numbers. This information will be helpful in determining if the supplier will be considered for future bid awards.

4.0 Penalties for Non-Compliance

Failure to comply with this policy may result in an audit finding and/or disciplinary action, including termination and criminal charges. Individuals and departments identified as failing to comply with Buncombe County policies shall be notified and potentially identified to county management, internal audit, and/or law enforcement, as appropriate.

5.0 Types of Purchases

Purchases must be made according to the dollar thresholds set forth by North Carolina law (see **Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes**). Additional County policies may also apply, as shown below.

a. Goods (Apparatus, supplies, materials, or equipment)

The following thresholds are established to govern procurement of goods.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Multiple quotes not required P-Card recommended Purchase Order or Contract optional	Authorized Department Staff
\$5,000 - \$29,999	Multiple quotes recommended Requisition Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Informal bid process Requisition Purchase Order or Contract	County Manager or Designee
\$90,000 or greater	Formal bid process Purchase Order or Contract	County Manager or Designee BOCC Notified

i. Food Purchases

Specific guidelines exist around food purchases for meetings, please refer to the Meals and Meetings Policy. Meals should not be purchased using a procurement card while also receiving a per diem for meal expense, please refer to the Procurement Card Policy.

ii. Vehicle Purchases

The purchase of vehicles outside of the Sheriff and General Services departments should be coordinated in conjunction with the Procurement Division. Title and/or bill of sale must be received and maintained for all vehicle purchases.

iii. Buy and Sale of Real Property

The buy and sale of real property at any dollar amount must be approved by the governing board.

b. Services

Competition may be formal or informal based on the dollar amount and project (RFP, simple quotes, or other best practice method). Award should be based on the best overall, justifiable solution, which may include cost and other factors. Refer to **Exhibit B - Independent Contractor / Employee Checklist** for help in determining whether someone qualifies as an independent contractor.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Best practice based on the needs of the department Purchase Order recommended Contract may be advisable based on risk	Authorized Department Staff

\$5,000 - \$89,999	Best practice based on needs of the department Purchase Order or Contract required Contract may be advisable based on risk	County Manager or Designee
\$90,000 or greater	Solicitation or Request for Proposals required unless waived (reason for waiver must be provided) Purchase Order or Contract	County Manager or Designee BOCC Notified
Contracts with schools, universities or other agencies for student interns	Contract	County Manager or Designee
One year leases, rentals and maintenance contracts	Contract	County Manager or Designee
Multi year leases, rentals and maintenance contracts	Contract	County Manager or Designee BOCC approval required if contract does not include non-appropriations clause

For services contracts, consider the following:

- Issuance of a Request for Proposals (RFP) is the preferred method when and if a County department chooses to use a more formal competitive solicitation process.
- The procedures for advertising and proposal opening are flexible.
- Award of service contracts may be based on factors other than cost and responsiveness with such factors as vendor experience, qualifications, and solution possible taking precedence over price.

Waiver of competitive solicitation of services contracts

A Department may waive the requirement for issuance of a competitive solicitation for a services contract over \$90,000 when it is in the County’s best interest to do so. Examples of such instances include the following:

- continuum of service delivery is paramount;
- competition will not yield significant benefits;
- when only a single vendor can provide a specific service.

c. Architects, engineers, surveyors, design and build, or construction manager at risk

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$49,999	Qualification-Based Selection (unless exempted) Contract	County Manager or Designee
\$50,000 - \$89,999	Qualification-Based Selection Contract	BOCC or Designee
\$90,000 or greater	Qualification-Based Selection Contract	BOCC Approval

1. Qualification-Based Selection (QBS)

- A Selection Committee comprised of at least 3 members must be used.
- A scoring process and criteria based on qualifications shall be used to evaluate participating firms.
- When using construction manager at risk, prequalification of first-tier subcontractors must be determined as stated in General Statute §143-128.1.
- If the exemption of the qualification process is being used it must be noted in any advertisement or announcement.

2. Task Orders

Any task order issued by an architect, engineer, or surveyor shall be approved by the Board or an employee designated by the Board.

d. Construction or Repair

General Statute § 143-129 requires counties to obtain formal bids for construction or repair for projects of \$500,000 and above. An advertisement must run one time at least ten calendar days before the bid opening. The advertisement must list the date and time of the bid opening, mention where the specifications may be obtained, and state that the Board reserves the right to reject any and all bids.

Three bids are required and if three are not received, the project must be re-advertised at least ten days before the next bid opening. If three are still not received, a contract can be awarded by the Board of Commissioners after evaluation, to the lowest responsive, responsible bidder, taking into consideration quality, performance, and the time specified for performance of the contract.

Buncombe County requires that contractors make a good faith effort to use minority owned businesses for subcontracting needs as set forth by the Minority Business Plan. Failure to comply is grounds for rejection of bids.

Construction and repair projects should be handled by the General Services staff, along with the pre-bid conferences, bidding and award in consultation with the architect, engineer, or construction manager at risk for the project.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Best practice based on the needs of the department	Authorized Department Staff
\$5,000 - \$29,999	Best practice based on the needs of the department Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Informal bid process Purchase Order or Contract	County Manager or Designee
\$90,000 - \$499,999	Informal bid process Purchase Order or Contract	County Manager or Designee BOCC Notified
\$500,000 or greater	Formal bid process Contract	BOCC Approval

e. Information Technology

All requisitions for Information Technology related items, including but not limited to computer hardware and software, telephone systems, mobile communication devices, and security goods or services will have prior approval and involvement of the Information Technology Department.

NC Statute allows for the selection and award based on considerations other than price.

Dollar Threshold	Minimum Requirements	Approval/Signature authority
\$0 - \$4,999	Request for technology purchase through IT Department	Authorized Department Staff, IT Dept.
\$5,000 - \$29,999	Request for technology purchase through IT Department Purchase Order or Contract	County Manager or Designee
\$30,000 - \$89,999	Request for technology purchase through IT Department Informal Request for Proposals (RFP) Purchase Order or Contract	County Manager or Designee
\$90,000 or greater	Request for technology purchase through IT Department Formal Request for Proposals (RFP) Contract	County Manager or Designee BOCC Notified

6.0 Bidding

All bidding shall be compliant with North Carolina statutes.

When procurement requires both the purchase of goods and services, it is imperative to determine which element, whether goods or services, constitutes the larger component of cost. **The element constituting the larger portion of the procurement is the predominant aspect.** The predominant aspect must be identified in order to determine the procurement method required to fulfill the purchase.

The record of bids submitted shall be maintained. Departments should supply this record to the Procurement Manager as directed.

a. **Formal Bids**

A **competitive bid process** in compliance with NCGS § 143-129 must be used in the following cases:

- Purchase of supplies, materials, and equipment estimated at \$90,000 and above;
- Construction or repair contracts estimated at \$500,000 and above.

1. **Notify Procurement Manager** that a formal bidding process is required.

2. **Prepare Specifications**

Detailed written specifications will be prepared by the requesting Department with the assistance of the Procurement Manager or designee when needed. Refer to the section labeled “Bid Specifications” for additional information.

3. **Create Bid Package or Request for Bid**

A Request for Bid will be issued and will contain at a minimum the following information:

- A. The name of the requesting department.
- B. A brief description of the goods or services to be purchased.
- C. The date and time of the bid opening.
- D. The date and time of the pre-bid conference, if applicable.
- E. The name of the Procurement Manager or designee.
- F. General Conditions, applicable for a Formal Bid Proposal.
- G. Specific requirements for the goods or services to be purchased.

4. **Post Advertisements**

Advertisement of Bids: North Carolina General Statute § 143-129(b) requires that at least seven (7) calendar days must lapse between the date the advertisement appears and the date of the opening of formal bids. Bidding opportunities are publicized electronically using the County website.

5. **Conduct Pre-bid Conference (Optional)**

A pre-bid conference is a meeting between the Procurement Manager or designee, the requesting departmental staff and prospective suppliers during which the specifications will be reviewed, and/or the site toured. The Procurement Manager or designee will explain the scope and objectives and techniques of the procurement, emphasize critical elements of the bid documentation and encourage input from the suppliers. A site visit allows the suppliers to observe physical characteristics of the land or structures that are relevant to the procurement. A pre-bid conference and site visit are collectively referred to as a “Pre-Bid Conference.”

- A. When a pre-bid conference should be held: Pre-bid conferences may be particularly advisable when the County seeks to procure goods or services that are highly technical or complex.
- B. Notice of the pre-bid conference: If a pre-bid conference is conducted, the bid documents must provide the time, date and location of the conference. The conference should be held as soon as possible after the Bid Package is issued.
- C. Attendance at the pre-bid conference: Attendance of suppliers at pre-bid conferences is encouraged but is not mandatory, unless otherwise specified in the Bid Package.
- D. Oral representations at the pre-bid conference: The Procurement Manager, designee or requesting department will make a written note of all inquiries and points of contention raised by the

prospective bidders. Clarification may be provided at the pre-bid conference as long as the specifications or conditions are not altered. Oral representations made at the pre-bid conference by the Procurement Manager, designee or the requesting department will not be binding upon the County. All material clarifications of any provision of the invitation for bids, or the amendment of a specification or condition of the Bid Package, will be made only in writing as an addendum.

- E. Minimum requirements: The Procurement Manager may add any additional requirements to a pre-bid conference as is deemed appropriate.

6. Submission of Bids

Proposals for Formal Bids must comply with the following:

- A. Oral, telephone, or faxed bids are not accepted: The Procurement Manager or designated staff will not accept oral bids nor bids received by telephone, or fax, for formal bids.
- B. Bids must be sealed: Bids shall remain sealed until the date and time set for the opening.
- C. Deviations: Bids containing conditions, omissions, erasures, alterations, or items not called for in the bid may be rejected by the County as being incomplete.
- D. Bid forms must be signed: The bid forms must be signed in order to be considered a responsive, responsible bid. If a bidder is a corporation, the bid must be submitted in the name of the corporation, not the corporation's trade name. The bidder must indicate the corporate title of the individual signing the bid.
- E. Confirmation of receipt: The bidder is responsible for confirming the receipt of a bid submission.

7. Receipt of Bids

The Procurement Manager or designee will receive bids as follows:

- A. Bids must be received timely: If bid specifications indicate bids are to be delivered in person, through the postal mail, or by parcel service, bids must be delivered no later than the date and time set for the receipt of bids in the bid specifications.
- B. Bids must be kept in a secure location until opened: All bids received must be sealed and will be kept in a secure location until the time and date set for the opening of bids.
- C. Identity of Bidders confidential: Prior to the time and date of opening, the identity of the suppliers submitting bids and the number of bids received is confidential and may be disclosed only to County officials and only when disclosure is considered necessary for the proper conduct of the bidding process.
- D. Inadvertent opening of bid: If a bid is inadvertently opened in advance of the prescribed bid opening, the Procurement Manager or designee will write an explanation of the inadvertent opening on the envelope, with the bid number, time and date of opening. The envelope will be resealed and deposited with the other bids.
- E. Late Bids: Late bids will not be considered under any circumstances and will be returned unopened with a letter or email of explanation to the sender.

8. The Opening of Bids

The Procurement Manager or designee will open formal bids according to the following procedure:

- A. Bids opened and read aloud: All bids received timely will be opened and publicly read aloud at the time and date established for such opening in the Bid Package.
- B. Bids submitted electronically: Bids received via the electronic purchasing system are closed at the determined close time. A bid tally will be run indicating the suppliers responding to the bid and their bid amounts as submitted.
- C. Bids submitted for Information Technology goods and services: Proposals submitted for information technology goods or services, including software, telecommunications, data processing, etc., are not subject to public inspection until a contract is

awarded. Therefore, there will be no public bid opening to comply with NCGS 143-129.8 for information technology related items.

9. Evaluation of Bids

The bids received timely will be examined by the Procurement Manager or designee for compliance with the requirements set forth in the Bid Package. The Procurement Manager or designee will review each bid to determine whether it has facial deficiencies that preclude it from being examined further.

10. Award

Bids shall be awarded in accordance with North Carolina General Statutes § 143-129(b) to the lowest responsive, responsible bidder taking into consideration quality, performance, and the time specified in the proposal for the performance of the contract.

b. Informal Bids

An informal bidding process will be used for the following:

- Construction or repair contracts estimated from \$30,000 to \$499,999
- Purchases of supplies, materials, and equipment estimated from \$30,000 to \$89,999

While informal bids are acceptable at these thresholds, departments may also choose to use a formal process if desired. If the estimated total dollar amount of an informal purchase is over \$80,000 for purchases of goods or over \$450,000 for construction or repair contracts, then it is recommended to use a formal bid process to prevent rebidding if all quotes received are over the formal threshold.

NCGS § 143-131 does not specify any methods for securing informal bids, however it does require awards be made to the lowest responsible bidder taking into consideration quality, performance, and the time specified in the bids for the performance of the contract. Methods of receiving quotes are at the discretion of the Procurement Manager or the requesting department designee.

State and County policy require the following for all informal bids:

- Written documentation of contacting more than one vendor to support the competitive process.
- All verbal pricing or quotes must be documented in writing.
- The record of bids shall not be subject to public inspection until the contract is awarded.

c. Bid Specifications

When using a formal or informal bidding process, specifications must be prepared. All specifications should do at least the following:

1. Identify minimum requirements;
2. Encourage competitive bids;
3. Be capable of objective review;
4. Provide for an equitable award at the lowest possible cost;
5. Identify factors to be used in evaluating bids.
6. Specifications will be as simple as possible while maintaining the degree of exactness required to prevent bidders from supplying substandard goods or services and otherwise taking advantage of their competitors.
7. All specifications utilizing a name brand must include the term “or substantially equivalent” to avoid being restrictive and eliminating fair competition from the bidding process.

Different methods of structuring specifications include:

- Qualified products on acceptable supplier list
- Specification by architectural or engineer drawings
- Specification by chemical analysis or physical properties
- Specification by performance, purpose or use
- Specification by identification with industry standards

- Specification by samples

d. Request for Proposals (RFP)

NCGS § 143-129.8 authorizes the use of a Request for Proposals (RFP) process rather than an Invitation to Bid (ITB) in certain instances. RFP's may be used for the following:

- Purchases of services;
- Any combination of goods or services, particularly when the services component of the purchase is greater than the goods component;
- Technology and services contracts;
- Other combinations of goods and services not best handled by NCGS 143-129 and where departments have a need for a more flexible approach.

e. Request for Qualifications (RFQ)

In instances where a Qualifications-Based Selection (QBS) is required, a Request for Qualifications (RFQ) will be used to solicit responses from interested firms and individuals. The Procurement Manager or designee should be notified to begin this process, to guide the QBS through selection, and to assist with creation of a proper RFQ.

f. Exemptions

G.S. 143-129 defines several exemptions to the competitive bidding requirements. The following categories of purchases are exempt from both the formal and informal bidding requirements established in G.S. 143-129. However, the following list is just a shorthand statement of these categories; before attempting to make purchases using these exceptions read the relevant sections of the statute contained in G.S. 143-129 very carefully as this statute provides additional guidance. Items 1) through 11) are found in G.S. 143-129 (e). Statutory guidance as to the other items is found in the statutes listed beside the item.

1. Purchases from other units of government;
2. Emergencies;
3. Group or Cooperative Purchasing Programs;
4. Change Order Work;
5. Gas, Fuel, and Oil;
6. Sole Source Purchases;
7. Information Technology Goods and Services awarded by the North Carolina Office of Information Technology Services;
8. Guaranteed Energy Savings Contracts; (See also G.S. 143-129.4)
9. State Contract Purchases;
10. Federal Contract Purchases
11. Purchase of Used Goods; (See G.S. 143-129 (e)(10))
12. Construction Management at Risk;
13. Previously Bid or "Piggybacking" Contracts; (See G.S. 143-129 (g))
14. Solid Waste Management Facilities; (See G.S. 143-129.2)
15. Use of Unit's Own Forces (force account work); (See G.S. 143-135 & SL 2009-250)
16. Purchases of Goods and Services from Nonprofit Work Centers for the Blind and Severely Disabled. (G.S. 143-129.5)

Most Common Exemptions

1. Emergency Purchases

NCGS § 143-129(e)(2) defines emergency purchase as "Cases of special emergency involving the health and safety of the people or their property." This exception is used in rare circumstances, such as natural disaster or sudden and unforeseeable damage to property. In cases of emergencies, the Department Head or designee may purchase directly from any supplier, supplies or services whose immediate procurement is essential to prevent delays in work, which may affect the life, health, or safety of Buncombe County employees or citizens. The user department will exercise good judgment and use established suppliers when making emergency purchases. Always obtain the best possible price and limit purchases to those items emergency related. Not anticipating needs does not constitute an emergency.

- During working hours, the following procedure should be used for emergency purchases: An electronic requisition entered and approved by the requesting department will grant permission to the Purchasing Division to issue the purchase order. The requesting department will include in the requisition supporting documentation for the emergency purchase order: item(s) to be purchased with estimated quantities and the reason for the emergency purchase. After verifying available funds, a purchase order number will be issued for the expenditure. Should the purchase exceed the available account budget, a Request for Transfer of Funds will need to be completed immediately.

- After working hours, the following procedure should be used for emergency purchases: An electronic requisition will be entered and approved the next working day from the requesting department. The requesting department will also include any pertinent information associated with the emergency purchase, to serve as supporting documentation and will be attached to the purchase order, including but not limited to: item(s) to be purchased with estimated quantities, and the reason for the emergency purchase.

Emergency purchases, although sometimes necessary, are costly both in time and money. The use of emergency procedures will be limited and monitored for abuse.

2. State Contract Purchases

Departments may use State of North Carolina contracts to procure available items without bidding if the contractor is willing to extend to the County the same or more favorable prices, terms, and conditions. Following is a link to the state purchasing and contracting site where items can be searched for by keyword. These procurements do not require BOCC approval. <http://www.doa.state.nc.us/PandC/keyword.asp>

3. Cooperative and Group Purchasing Programs

Similar to State Contract Purchases, the County may make purchases of supplies and equipment through group purchasing programs, which another entity has already carried out a competitive process to establish contracts on behalf of multiple entities at discount prices. These procurements do not require BOCC approval.

4. Sole Source

In the rare event there is only one supplier capable of providing a particular good or service, the competitive pricing procedures outlined in this manual may be waived by the Procurement Manager. Whenever Department Heads or designees determine a need to purchase goods from a “sole source”, they will document the reason. The provisions of G.S. 143-129 will require the County Commissioners approve this sole source exception. A sole source purchase exemption applies when at least one of these conditions exist:

- a. Performance or price competition for a product is not available.
- b. A needed product is available from only once source of supply.
- c. Standardization of compatibility is the overriding consideration.

If one of these conditions applies to the good to be purchased, then the item will be exempt from bidding and the purchase must have board approval. Contact the Procurement Manager for guidance before proceeding.

5. Piggybacking

The County can purchase, without bidding, from a supplier that has, within the past 12 months, successfully gone through the competitive bidding process for that item or service and contracted to furnish an item or service to another public agency. The supplier must be willing to supply the same item at the same or more favorable prices and other terms. The contract intended to be copied must be one that was entered into following the award of a public bidding process similar to ours.

North Carolina General Statutes § 143-129(g) allows municipalities, counties, or other subdivisions to piggyback for supplies, materials, or equipment from another governmental entity that has within the previous 12 months, completed a formal bid process, to purchase similar supplies, materials, or equipment if agreed upon by the supplier. The Statute requires approval by the Board of Commissioners and advertisement of intent to award. Federal guidelines may prohibit the option of piggybacking.

6. Grants

When the County is awarded a grant that has procurement requirements specified by the grantor, the County will follow those requirements as long as they do not violate North Carolina General Statutes or Federal Uniform Guidance.

7. Use of Federal Funds

When using federal funds, the County must follow NC Statutes as well as OMB Guidance provided in the Code of Federal Regulations, Subpart D - Post Federal Award Requirements. The thresholds for micro-purchases, small purchases, and when sealed bids are required are set by OMB Guidance provided in the Code of Federal Regulations Title 2 Vol. 1 § 200.67 and §200.88. This guidance includes but is not limited to the following requirements:

- i. **Micro-purchases (\$0 - \$9,999)**
When practical, distribute micro-purchases among qualified suppliers.
- ii. **Small Purchases (\$10,000 – \$249,999)**
 - a. Price rate quotations must be obtained from an adequate number of qualified sources.
 - b. Written procurement procedures to define number and methods for obtaining quotes.
- iii. **Sealed Bid Procedures Required (\$250,000 and higher)**
 - a. Price rate quotations must be obtained from an adequate number of qualified sources;
 - b. Publicly advertised;
 - c. Competitive proposals;
 - d. Non-competitive proposals require written approval and justification (e.g. only one source/vendor available, inadequate competition, emergency).
- iv. **Documentation required (All amounts)**
 - a. Evidence the awarded supplier is not excluded from doing business with the Federal Government.
 - b. When quotes are required, documentation that an attempt was made to contact at least three suppliers to obtain quotes.

View Exhibit C - Procurement Guidance When Using Federal Funds for further guidance.

7.0 Procurement Methods

a. Requisitions

An electronic requisition initiates the procurement cycle for purchase orders. The receipt of the request with the required information, appropriate approvals, and sufficient budget gives the Procurement Division the authority to issue a purchase order. The Department Head or designee must approve all requisitions within the requesting department.

b. Purchase Orders

Purchase orders are required for all purchases of \$5,000 and above.

A purchase order is a contract between the County and a supplier and is not binding until accepted by the supplier. Obtaining supplies, materials, equipment or services \$5,000 and over without a purchase order is an unauthorized purchase and a violation of resolution 03-04-04, adopted April 2003 by the Board of Commissioners. **Unauthorized purchases or split purchases to avoid the \$5,000 threshold are against County policy and may result in disciplinary action.**

i. Purchase Order Requirements

1. **Submission of a requisition** using the County's electronic procurement system. Purchase orders will not be created without a properly submitted requisition.
2. **Terms and conditions** must clearly define the delivery and performance requirements of the services, supplies, or equipment.
3. **Completion of the purchase order** by the Procurement Manager or designee. The purchase order must be pre-audited, and the signatures of the Procurement Manager and Finance Director must be on the completed document to be valid.
4. **Processing invoice(s) for payment** against a purchase order requires the applicable purchase order number be indicated for the invoice and that the purchase order have sufficient balance to cover the

invoice amount. Receipt of goods and/or services must be verified prior to final payment of an invoice.

ii. Blanket Purchase Orders

Blanket Purchase orders can be used when there is a recurring need for expendable goods that are generally purchased, but the exact items, quantities, and delivery requirements are not known in advance and may vary considerably. Use of this process helps to avoid the creation of numerous purchase orders and contracts for routine purchases. Blanket purchase orders can also be a useful budgetary tool, as they obligate funds and allow easy tracking of recurring purchases throughout the year. A blanket purchase order should be used if the following criteria are applicable:

1. The annual cost can be reasonably estimated;
2. The purchases are paid through invoices (though it can be done if P-Cards are used);
3. There is a single account to which the expenses should be charged.

Examples would include maintenance agreements, purchase of building/cleaning supplies, etc. Requests for blanket purchase orders must, in addition to the required information, indicate the following:

1. Items covered by the blanket purchase order and the amount should be listed in the purchase order comments;
2. If blanket purchase order should be limited to certain department employees, please include their names in the purchase order.

The issued purchase order will instruct the supplier that unauthorized purchases will not be allowed. It is the responsibility of the individual authorized to purchase under a blanket purchase order to ensure that an unspent balance remains to cover the purchases to be made for the remainder of the purchase order period.

iii. Purchase Order Cut-Off Date

Requisitions for materials, supplies, services and equipment (not included in blanket purchase orders or service contracts) for the ending current fiscal year must be submitted on or before a predetermined date provided to departments by the Finance Director. Requisitions of a routine nature that could have been scheduled prior to the cut-off date, and deemed not critical, will be processed in the new fiscal year. This procedure affords the Finance Department the opportunity to complete fiscal year end activities in a timely and proper manner and prepare for the annual audit.

c. Change Orders

- Changing, modifying, or canceling an existing purchase order can be initiated by the issuing department using the electronic procurement system.
- Approval of change orders is based on the new cumulative amount of the purchase order. Refer to the Types of Purchases section to view approval authorities.
- Changes to a purchase order will not be processed if the scope of services has been rendered or materials have already been received.

d. Procurement Cards

Purchases less than \$5,000 should be obtained by procurement card when possible. Please refer to the Procurement Card Policy.

e. Contracts

All contracts are required to follow the Buncombe County Contracts Policy and Contracts Control Process contained within.

i. Contracts for Services

Contracts are advised for use when the terms and conditions of the County's purchase order is not sufficient to adequately protect against possible risk, or the scope of work is too complex to be adequately detailed in a purchase order.

ii. Contracts for Goods

In most cases a purchase order is sufficient as a contract for goods. Contracts for goods should be used if the nature of purchase is high risk and is not sufficiently controlled by the terms and conditions in the purchase order.

iii. Contracts for Grants

Any grant the County awards should be entered into the County's financial software to obligate funds, and stored in the County's contract repository.

iv. Multi-year Contracts

Contracts that are not associated with a project ordinance, more than 12 months in length, cross county fiscal years, and require funding from subsequent county budgets require a non-appropriation clause or Board of Commissioners approval.

For example:

1. A contract runs from June – May (12 months) and the total for the entire contract is \$60,000 (\$5,000 per month). The current fiscal year funds \$5,000 and the subsequent fiscal year funds \$55,000. This contract does not require BOC approval because the term is not more than 12 months.
2. A contract runs from June – September (16 months) and the total for the entire contract is \$80,000 (\$5,000 per month). The current fiscal year funds \$5,000 and the subsequent fiscal year funds \$75,000. This contract requires BOC approval because the contract requires funding from more than one fiscal year and the term is more than 12 months.
3. A contract runs from April – June (15 months) and the total for the entire contract is \$75,000 (\$5,000 per month). The current fiscal year funds all the \$75,000. This contract does not require BOC approval because all the funding comes from the current fiscal year, not requiring funding in subsequent fiscal years.

8.0 Delivery and Performance

i. Delivery schedule

The importance of the delivery schedule may be emphasized to the supplier within the bid documents. Delivery requirements will be clearly written and fully understood by all suppliers. If several items are required by the purchase order, there may be a different delivery schedule for each item. It is necessary to clearly indicate the delivery location on the requisition.

ii. Non-performance

If a supplier fails to meet any requirements of the specifications or terms and conditions of the contract or purchase order, the supplier can be cited for non-performance. The seriousness of non-performance will be evaluated by the department and Procurement Manager based upon the circumstances of each violation.

iii. Inspection and testing

Goods and materials should be checked at the time of receipt for damage or defects. The inspection will include assuring goods comply with the specifications. If damage is found or the goods fail to comply with the specifications, the item(s) will be rejected. To protect the County's rights in the event of a rejection for any reason, the supplier will be informed immediately. Reasons for the rejection must be documented in an email to the Procurement Division in a timely manner.

iv. Supplier relations

Should a department have trouble with a supplier, concerns should be documented in an email to the Procurement Division. Correspondence should be as specific as possible, detailing the circumstances, dates, personnel involved (including titles) and phone numbers. This information will be helpful in determining if the supplier will be considered for future bid awards.

v. Program Compliance Requirements

All written statements, certifications or intentions made by the Bidder will become a part of the agreement between the Contractor and Buncombe County for performance of this contract. Failure to comply with any of these statements, certifications, or intentions or with the Minority Business Plan will constitute a breach of the contract. A finding by Buncombe County that any information submitted either prior to award of the contract or during performance of the contract is inaccurate, false or incomplete, will also constitute a breach of the contract. Any such breach may result in termination of the contract in accordance with the termination provisions contained in the contract. It will be solely at the discretion of Buncombe County whether to terminate the contract for breach. In determining whether a contractor has made best faith efforts, Buncombe County will evaluate all efforts made by the Contractor and will determine compliance.

9.0 Minority, Women, and Small Business Suppliers

According to NCGS 143-129(b) the County has no authority to establish preferences of any kind and are bound by law to award to the “lowest responsible, responsive bidder, taking into consideration quality, performance and the time specified in the proposals for the performance of the contract.” However, it is the desire of the County to purchase from Minority Businesses and suppliers located within Buncombe County whenever possible. Local suppliers and Minority Business suppliers should be encouraged to compete for County business.

i. Participation Goals

The Buncombe County Government Minority Business Plan states that **annual verifiable goals** for minority business participation in construction projects (other provisions apply depending on project type & funding), procurement projects, professional, and other service projects are as follows:

- Construction – 12% overall for all minorities
- Procurement – 10% overall for all minorities
- Professional – 10% overall for all minorities
- Other Services – 10% overall for all minorities

ii. Construction projects over \$300,000

Per NCGS 143-128, for projects with an estimated cost of \$300,000 or greater that involve construction or repair to buildings, the bidder must provide, with the bid, documented proof in one of the following forms:

- **The State of North Carolina AFFIDAVIT A – Listing of Good Faith Efforts** along with the **Identification of HUB Certified / Minority Business Participation**
- **The State of North Carolina AFFIDAVIT B – Intent to Perform Contract with Own Workforce.** Other forms **must** be submitted with AFFIDAVIT A either at the time the bid is due or 72 business hours after the bid opening by the lowest responsible bidder or bidders who wish to be considered.

Failure to provide the documentation as listed in these provisions may result in rejection of the bid and will award to the next lowest responsible bidder. Buncombe County reserves the right to waive any informality, if it can be resolved prior to award of the contract, and it is in the best interest of the County to do so. For a full description of the Minority Business Forms and what must be completed to submit a responsible bid, contact the Procurement Manager for guidance.

Exhibit A – Dollar Thresholds in North Carolina Public Contracting Statutes

Requirement	Threshold	Statute
Formal Bids		
Construction or repair contracts	\$500,000 and above (estimated cost of contract)	N.C.G.S §143-129
Purchase of apparatus, supplies, materials and equipment	\$90,000 and above (estimated cost of contract)	N.C.G.S §143-129
Informal Bids		
Construction or repair contracts	\$30,000 to formal limit	N.C.G.S §143-131
Purchase of apparatus, supplies, materials and equipment	\$30,000 to formal limit	N.C.G.S §143-131
Construction methods authorized for building projects		
Separate Prime	Over \$300,000 (estimated cost of project)	N.C.G.S §143-128
Single Prime		
Dual Bidding		
Construction Management at Risk		
Minority-business enterprise requirements – Building Projects		
Projects with state funding	\$100,000 or more	N.C.G.S §143-128.2(a)
Locally funded projects	\$300,000 or more	N.C.G.S §143-128.2(a)
Projects in the informal range	\$30,000 to \$500,000	N.C.G.S §143-131(b)
Limit on use of own forces		
Construction or repair projects	Not to exceed \$125,000 (total project) or \$50,000 (labor only)	N.C.G.S §143-135
Bid bond or deposit		
Construction or repair projects	Formal bids (see above)	N.C.G.S §143-129(c)
Purchase contracts	Not Required	
Performance/payment bonds		
Construction or repair projects	Projects over \$300,000 for each contract over \$50,000	N.C.G.S §143-129(c); N.C.G.S §44A-26
Purchase contracts	Not Required	
General Contractor’s License	\$30,000 and above	N.C.G.S. §87-1
Use of registered architect or engineer required		
Nonstructural work	\$300,000 and above	N.C.G.S. §133-1.1(a)
Structural repair or new	\$135,000 and above construction	
Repair work affecting life safety	\$100,000 and above systems	
Selection of architect, engineer, surveyor, or construction manager at risk		
“Best qualified” selection procedure	All contracts unless exempted	N.C.G.S. §143-64.31
Exemption authorized	Projects where estimated fee is less than \$50,000 or other projects in sole discretion of BOC	N.C.G.S. §143-64.32

Exhibit B - Independent Contractor / Employee Checklist

To assist you in deciding whether a worker is an employee or an independent contractor, complete the following questions. A worker is generally considered to have an employee relationship with the County if the questions below are answered "YES".

Complete this checklist only for individuals-sole proprietors, and partnerships. Do not complete for employees of a corporation.

NAME: _____

Circle Answer

1. Is the worker currently employed by the County or has the worker previously been an employee of the County? Position: _____	Yes	No
2. Are the hours of work established or regulated by the County?	Yes	No
3. Are tools and equipment supplied by the County? <i>Independent contractors use their own equipment.</i>	Yes	No
4. Does the worker provide their service only to the County? <i>Independent contractors may have several contracts with other companies and advertise their services in the phone book or other source.</i> List source: _____	Yes	No
5. Is the method of payment by unit of time, (i.e. hourly, weekly or monthly wage)? <i>(Independent contractors are usually paid by job in a lump sum)</i>	Yes	No
6. Is training received from or at the direction of the County - either formally or informally?	Yes	No
7. Are repairs to equipment paid by the County? <i>Independent contractors pay for their own repairs.</i>	Yes	No
8. Is the worker required to work at a specific place or to work on the County's premises if the work could be done elsewhere? <i>Independent contractors usually have a main office or other facility.</i> Office Location: _____	Yes	No
9. Does the worker submit regular oral or written reports to the County to account for their actions?	Yes	No
10. Are business and/or travel expenses directly paid by the County? <i>Independent contractors pay their own expenses.</i>	Yes	No
11. Does the County restrict the worker from accepting any other work? <i>Independent contractors may have several jobs at one time.</i>	Yes	No
12. Does the worker act in the capacity of a foreman for/or a representative of the County by hiring others, supervising them and paying them at the direction of the County?	Yes	No
13. Does the worker wear a uniform with the County logo or other means of identification, except for security tags?	Yes	No
14. Is insurance coverage (liability, health, etc.) supplied by the County?	Yes	No
15. Does the County use the worker for any odd jobs that differ from their normal activities?	Yes	No
16. Is the relationship between the County and the worker a continuing one?	Yes	No
17. Is the worker free from any liability for quitting a job before the job is completed?	Yes	No
18. Does the worker have to perform services in the order or sequence set by the County?	Yes	No

Note: Independent contractors are required to have all necessary licenses to perform the work that they are contracted to perform.

If all questions above are answered **NO**, the worker is an Independent Contractor.

If any question above is answered **YES**, explain the question and send the checklist with the contract to the Finance Department for a determination as to whether the worker is an employee or an Independent Contractor.

Exhibit C - Procurement Guidance When Using Federal Funds

OMB Guidance provided in the Code of Federal Regulations Subpart D - Post Federal Award Requirements, sections 200.318 through 200.326.

	Goods & Supplies	Construction/Repair	Services	
FORMAL	<ul style="list-style-type: none"> Formal bidding process required Publicly advertise Sealed Bids required Attempt to get bids from at least three bidders Award to lowest bidder Public bid opening 	<ul style="list-style-type: none"> Formal bidding process required Publicly advertise Sealed Bids required Attempt to get bids from at least three bidders Award to lowest bidder Public bid opening 	<ul style="list-style-type: none"> Request for proposals required Publicly advertise Attempt to get quotes from at least two sources Award to proposal most advantageous to the program, price and other factors considered 	\$250,000 or greater
		<ul style="list-style-type: none"> Informal quotes required 	<ul style="list-style-type: none"> Informal quotes required 	\$90,000
INFORMAL	<ul style="list-style-type: none"> Informal quotes required Attempt to get quotes from at least two sources Award to lowest bidder 	<ul style="list-style-type: none"> Attempt to get quotes from at least two sources Award to lowest bidder 	<ul style="list-style-type: none"> Attempt to get quotes from at least two sources Award to proposal most advantageous to the program with price and other factors considered 	\$10,000
NO QUOTES	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	<ul style="list-style-type: none"> No competitive quotes required if price appears to be reasonable 	\$0

<u>ALWAYS</u>	<u>ALLOWED EXCEPTIONS</u>
<ul style="list-style-type: none"> Document procedures Award on fixed price or not to exceed Document the awarded supplier is not excluded Contract or PO contain UG provisions Solicit M/WBE businesses when possible 	<ol style="list-style-type: none"> The item is available only from one single source. An urgent need or emergency will not permit a delay for competitive solicitation. The Federal awarding agency or pass-through allows noncompetitive proposals. from doing business with the Federal Gov.

* If seeking a contract with an architect, engineer, survivor, or CMAR the procurement method must follow the Mini-Brooks Act.

Appendix L

Donations Policy





Donation Policy

Contents

1.0 Purpose	1
2.0 Applicability	1
3.0 Policy	1
4.0 Policy Non-Compliance	4
5.0 Audit	4
6.0 Definitions	4

1.0 Purpose

To establish formal guidance for consideration, acknowledgement, and management of donations made to Buncombe County.

2.0 Applicability

2.1 This policy applies to:

- 2.1.1 Consideration of donations offered to any County Departments or offices, including funds or items intended for distribution to other recipients.
- 2.1.2 All Buncombe County Departments, offices, and employees. Where there is conflict with any department-specific policy, this document will supersede.

2.2 This policy does *not* apply to:

- 2.2.1 Grants made to, from, or through County Departments; see the County’s Grants Policy.
- 2.2.2 Donations of services, work effort, or labor time.

3.0 Policy

3.1 Authority to accept donations

The County manager, an elected official who manages the operation of a County office, or their designee may consider, accept, or reject donations less than \$500,000 in value for a single Donation Event. Refer to the Donation Management Procedures for specific delegations of authority.

All donations of real property (regardless of cost), or any donations valued equal to or greater than \$500,000 for a single Donation Event, must be submitted to the Board of County Commissioners for consideration prior to acceptance or rejection.

3.2 Types of donations

- 3.2.1 **General:** Donations may be financial or tangible, and may be in the form of cash, cash equivalent, or real or personal property (i.e., goods, assets, or real estate).

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at

GL@buncombecounty.org.

Further, donations may be designated for a specified purpose. All donations should be given due consideration as outlined in this policy.

- 3.2.2 **Gift Cards:** The County may accept donations in the form of gift cards. If desired by a donor, cash donations may be designated for the purpose of purchasing gift cards to support a particular initiative, program, or project. All gift cards in the possession of the County, whether purchased directly or donated according to this policy, must be managed according to the Gift Card Policy.

3.3 Consistency with County interests

Donations in any form may only be accepted when they have a purpose consistent with Buncombe County's goals and objectives; may legally and ethically be accepted by the County; and, are in the best interest of the County and its citizens. Departments must always consider public trust and perception, and comply with all applicable laws when accepting donations.

Buncombe County may choose to reject donations with an implied or express condition of advocacy or discrimination based on political, religious, or other group affiliation.

3.4 Solicitation of donations

- 3.4.1 County Departments and offices may solicit and accept donations from donors only if those donations clearly represent bona fide charitable donations rather than implicit or explicit payments to obtain or maintain a vendor relationship with Buncombe County. All forms of quid pro quo arrangements are prohibited, and County staff must never suggest or allow donors to think that donations to the County will affect any current or potential future business relationship with Buncombe County.
- 3.4.2 Any solicitation of funds must have prior documented approval from the County Manager, Finance Director, or an elected official who manages the operation of a County Office. The County Manager may delegate authority to approve solicitation activities.
- 3.4.3 Only Buncombe County, related foundations, or their designee may solicit donations for Buncombe County. Donations solicited by any other parties are prohibited and will not be accepted.
- 3.4.4 County staff or designees shall not link conditions of existing or potential financial relationships with Buncombe County when soliciting donations. County representatives shall avoid soliciting any businesses during a period when a contract bidding or negotiation is in progress, or other conflict of interest may exist.
- 3.4.5 Donations may only be solicited and received for business purposes that Buncombe County is legally authorized or required to perform.
- 3.4.6 Funds solicited for a particular purpose shall only be used for that purpose.

3.5 Review of donations

- 3.5.1 All donations or offers of donations to the County shall immediately be submitted to the appropriate authority for consideration. Based on the value of the donation

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at

GL@buncombecounty.org.

offered and as outlined in the Donation Management Procedures, appropriate staff shall review each Donation Event and determine if the benefits to be derived warrant acceptance of the donation.

- 3.5.2 Staff should consult Legal and Risk regarding acceptance of real property, or donations which have been designated by the donor or are legally restricted for a particular Department, location, project, program, or other purpose.
- 3.5.3 Refer to the Donation Management Procedures for evaluation criteria.

3.6 Rejection of donations

Buncombe County reserves the right to reject any donation. Refer to the Donation Management Procedures for evaluation criteria.

3.7 Acknowledgement, notification, and reporting

- 3.7.1 Formal acknowledgement that a donation has been accepted or rejected must be provided to the donor in a form approved by the Finance Director. Acknowledgement is the responsibility of the Department Director or elected official who oversees the Department, office, program, project, or other purpose benefitting from the donation. Exceptions may be made to this section when a donation is anonymous, or the nature or scale of a solicitation event does not reasonably allow for direct acknowledgement to all donors.
- 3.7.2 Any donations received must be reported to the Finance and Budget Departments in a timely manner, and no less than once each fiscal year.
- 3.7.3 A copy of any reports to the Finance Department for accepted donations shall be forwarded for information to the Board of County Commissioners on a regular basis.
- 3.7.4 Donations are subject to Public Records Law. Acknowledgement of donations and reporting to the Finance Department, including the donor name, when provided, and donation amounts are public information subject to disclosure pursuant to the North Carolina Public Records Law.
- 3.7.5 Refer to the Donation Management Procedures for minimum standards regarding acknowledgement, notification, and reporting of donations.

3.8 Management of donations

- 3.8.1 Tracking of all donations is required. Each Department or office benefitting from an accepted donation is responsible for ensuring complete lifecycle tracking from original consideration through final use or disposal of the donation. Refer to the Donation Management Procedures for minimum standards for tracking donations.
- 3.8.2 All undesignated donations of cash will be deposited into the County's General Fund. Undesignated donations in an amount equal to or greater than \$90,000 will be distributed to programs at the direction of the Board of County Commissioners.
- 3.8.3 Departments or offices benefitting from a designated donation must make all reasonable efforts to use or expend that donation prior to use of undesignated general funds for the designated purpose.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at GL@buncombecounty.org.

- 3.8.4 Asset disposal must be according to the Surplus Policy. Any donated tangible items that are determined no longer useful, cannot be distributed as originally designated, or otherwise qualify as surplus property must be disposed of according the County's Surplus Policy.

3.9 Naming rights

Any naming rights granted by the County must comply with the County's Policy and Procedures for Naming County Owned Properties, Facilities, and Parks.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

- 6.1 **Department** – Any department, division, cost center, or other formally recognized segment of the County for the purpose of doing business or providing services.
- 6.2 **Department Director** – Director of a given Department with authority to make budgetary and financial decisions. Examples include Planning Director, as well as elected officials who manage the operation of a County office, such as the Sheriff and Register of Deeds.
- 6.3 **Designated Donation** – Gift specified by the donor or legally restricted for a particular Department, location, project program, or other purpose.
- 6.4 **Designee** – An individual given authority by the County Manager, Board of Commissioners, or other elected official to act on their behalf during their absence or at appointed time for certain duties and responsibilities.
- 6.5 **Donation** – Gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.
- 6.6 **Donation Event** – A single commitment from a single donor, whether the donation is given in lump sum or installments. For non-cash items, value may be based on a reasonable estimate considering best practices and available information.
- 6.7 **Grant** – Financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars. *Grant funding typically includes an application process, specific criteria for award, and/or reporting requirements.* Grants may also require commitment to providing certain services or rights to products derived from the services such as financial or technical reporting. Grant-funded activities must generally be accomplished in a specific timeframe.
- 6.8 **Solicitation** – Active advertisement or request for donations by or on behalf of the County.
- 6.9 **Undesignated Donation** – Given for an unspecified purpose; available for use at the sole discretion of the County.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the Finance department at GL@buncombecounty.org.

Appendix M

Grants Policy





Grants Policy

Contents

1.0 Purpose	1
2.0 Applicability	1
3.0 Policy	1
4.0 Policy Non-Compliance	3
5.0 Audit	4
6.0 Definitions	4

1.0 Purpose

This policy establishes a framework for the County to seek, receive, and expend grant funds. The policy applies to all aspects of a grant award, including:

- Identifying available grants
- Developing and submitting grant applications
- Accepting grant awards & receiving grant dollars
- Expending grant funds
- Managing grant programs, reporting, and compliance
- Closing grants upon completion of the grant funded program

This policy references accompanying Standard Operating Procedures, the *Grants Manual*. The *Grants Manual* is designed to aid departments and ensure compliance with this policy.

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 Grant Approval Requirements

3.1.1 County Manager Approval

Approval by the County Manager or an elected official who manages operation of a County office, or designee thereof, is required to ***apply for*** any grant. The County Manager reserves the right to require higher approval, such as that of the County Commission, to apply for grant funds.

3.1.1.1 For grants of \$500,000 or more and for grants of any amount if creating new positions, County Manager approval must be obtained before applying. The grant should be presented to Manager’s Advisory Group via written notification or as a meeting agenda item if time allows.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.1.1.2 For grants of less than \$500,000, the County Manager has designated Assistant County Managers as approvers.
- 3.1.1.3 For grants of less than \$30,000, the County Manager has designated Department Directors as approvers.
- 3.1.1.4 Approvers reserve the right to escalate approval decisions.
- 3.1.1.5 Some grants require County Commission or other specific approvals prior to applying, so additional pre-application approvals may be necessary.
- 3.1.1.6 In some cases, there is not a grant application (such as when grants are structured with Buncombe County as a subrecipient receiving pass-through awards from third-party entities), so no pre-application approval is necessary.

3.1.2 Board Approval

- 3.1.2.1 County Commission approval is required to ***accept and receive*** all grant funds. Grant funds must be included in the adopted budget ordinance or approved through a budget amendment.

3.2 Application Approval Process

3.2.1 Grant Application

- 3.2.1.1 Application for grants must obtain County Manager or designee approval prior to application.
 - 3.2.1.1.1 “Non-competitive or formula-based” grants may be approved through the annual budget process.
 - 3.2.1.1.2 “Intergovernmental” grants may be approved through the annual budget process, with an exception granted by the County Manager.
 - 3.2.1.1.3 All other grants may be approved using a Grants Justification Form procedure.

3.2.2 Grant Conditions Change

- 3.2.2.1 If grant conditions change between grant application and award notification, County Manager or designee approval is required prior to seeking Commission approval for acceptance of funds.
- 3.2.2.2 This applies to all competitive grants.

3.3 Applicant Responsibilities

3.3.1 Prior to application, the applicant department must:

- 3.3.1.1 Ensure a prospective grant aligns with County priorities, such as those adopted in the Buncombe County strategic plan or other County-adopted plans.
- 3.3.1.2 Conduct a multi-year cost-benefit analysis, which shall consider the period from grant award to at least one year after grant funds expire.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

- 3.3.1.3 Provide a summary of the grant application to the Budget, Finance, and Strategic Partnerships departments for review prior to application submission.
- 3.3.1.4 Provide a summary of the grant application to the Human Resource department for review prior to application submission, if the grant will fund personnel (full or partial).
- 3.3.1.5 Provide a summary of the grant application to the Information Technology department for review prior to application submission, if the grant will fund technology.
- 3.3.2 **After award but prior to implementation**, the grant manager must:
 - 3.3.2.1 Provide a line-item budget to the Budget and Finance departments to assist in preparing any necessary budget amendment and setting up the grant and appropriate worktags in the County's accounting system.
 - 3.3.2.2 Consult with the Finance department regarding risk assessment of subcontractors, if the grant includes subrecipients, in compliance with Federal Office of Management and Budget (OMB) Circulars.
- 3.3.3 **Prior to grant closure**, the grant manager must:
 - 3.3.3.1 Notify the Budget, Finance, Human Resources, and Strategic Partnerships departments the grant is reaching closure.
 - 3.3.3.2 Ensure grants are within budget and balance expenditures and revenues.
- 3.3.4 **Reporting, Compliance, & Program Management**
 - 3.3.4.1 The department receiving grant funds is responsible for reporting, compliance, & program management requirements.
 - 3.3.4.2 Support departments will assist when requested, but are not responsible.
- 3.4 **Compliance with other laws, rules, regulations, and policies**
 - 3.4.1 All grant applicants and County personnel must abide by all applicable laws, rules, and regulations.
 - 3.4.2 All donations or contributions shall abide by the *Buncombe County Donation Policy*.
 - 3.4.3 All grants that fund employees (partially or in full) shall abide by the *Buncombe County Grant Funded Positions Policy*.

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Buncombe County Grants Manual – an accompanying Standard Operating Procedures document that provides guidance to ensure compliance with this policy.

6.2 Grant – financial assistance from an external entity to carry out a public purpose. This includes federal, state, and “pass-through” dollars.

6.2.1 Annual grant – a grant that is awarded annually, regardless of the specific grant period (e.g., County fiscal year, federal fiscal year, or calendar year).

6.2.2 Multi-year grant – a grant that affects the appropriation of funding beyond one (1) fiscal year.

6.2.3 Intergovernmental grant – a grant that is provided to the County by another government entity.

6.2.3.1 State or federal grant – a subset of intergovernmental grants, a grant that is provided to the County by either a state government or the federal government.

6.2.4 Private grant – a grant that is provided to the County by a private entity.

6.3 Grant management phases – include, but are not limited to, application, acceptance, implementation, active, and closure.

6.4 Grant applicant – the department and individual designee responsible for grant application.

6.5 Grant manager – the department and individual designee responsible for overseeing grant activities.

6.6 Donation – gift or transfer to the County of real or personal property, cash, or cash equivalents without the exchange, offset, or expectation of money or other consideration to balance the transaction; all donations are assumed to be voluntary and irrevocable.

6.7 Funding that is not a grant – in some cases, a grantor will refer to their gift as a “grant” or will require an application to receive funds. However, Buncombe County may consider the funding to not be a grant under the following circumstances:

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.

For support related to this policy and procedures, contact grants@buncombecounty.org.

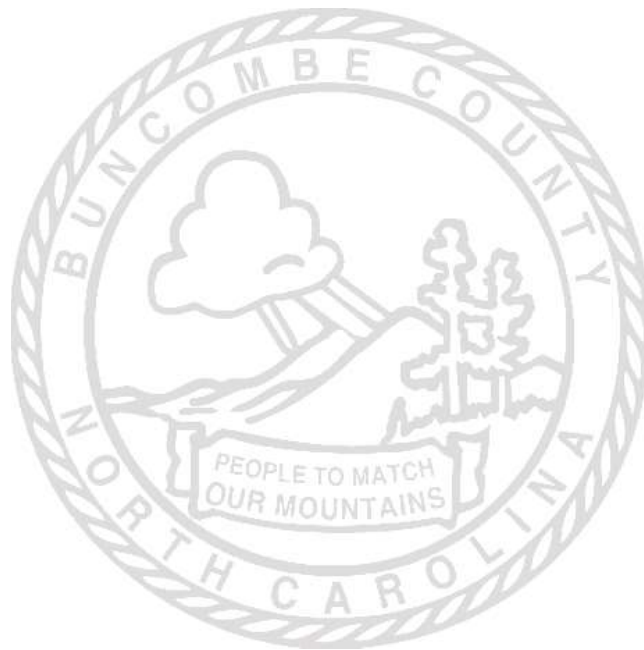
- Cash funding that does not have a performance or contract agreement
- Cash funding that does not have reporting requirements
- Goods, services or materials provided directly to the County from the donor (i.e., County does not use grantor's funds to buy the materials).

Typically, such funding should be received and budgeted in the department's operating budget or in a revolving fund program.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use.
For support related to this policy and procedures, contact grants@buncombecounty.org.

Appendix N

Sustainable Fleet Policy





Sustainable Fleet Policy

Contents

1.0 Purpose	1
2.0 Applicability	1
3.0 Policy	1
4.0 Policy Non-Compliance	3
5.0 Audit	3
6.0 Definitions	3

1.0 Purpose

Buncombe County’s Board of Commissioners passed the County’s 2025 Strategic Plan with a carbon reduction goal to reduce greenhouse gas emissions (GHG) both internally and for the community. Vehicle fleet fossil fuel consumption contributes to a significant portion of the County’s internal GHG emissions. This policy sets standards for Buncombe County’s fleet procurement and maintenance program in an effort to ensure a reduction in the County’s GHG emissions.

This policy is intended to direct County departments to procure sustainable vehicles and meet strategic goals by focusing on two specific strategies:

- Reducing energy consumption: reduce fuel consumed by internal combustion engines by right-sizing the fleet and by deploying telematics technologies.
 - Establish a process for fleet-right sizing to reduce fuel demand by minimizing the number of County-owned vehicles
 - Establish guidelines for the deployment of telematics technologies to reduce fuel consumption on new and legacy fossil fuel-powered vehicles
 - Route optimization
- Changing the energy County operations consume away from fossil fuels: incorporate alternative energy sources into the County fleet. This will be accomplished by:
 - Ensuring fleet procurements align with strategic goals by purchasing zero or low emission vehicles
 - Ensuring electric vehicle and alternative fuel infrastructure deployment is aligned with vehicle purchases

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 Purchase/Replacement: To ensure that all vehicle purchases align with the County's GHG goals, proposed vehicle purchases will be assigned to a tiered system, assigned by Fleet Management, based on the degree of emissions reduction. Fleet Management will identify the highest tier in which a suitable replacement vehicle is available based on available vehicle technologies.

Fleet Management will also identify the specific vehicle make and model that supports fleet standardization. Consideration will be given to operational needs (ex.- pursuit-rated public safety vehicles) in assessing the available vehicles. Departments can appeal the tier assigned by following the Sustainable Fleet Procedures document.

3.1.1 Vehicle Replacement Tiered Structure:

Tier I – Zero emission vehicle

Tier II – Alternative fueled internal combustion engine

Tier III – Hybrid internal combustion engine

Tier IV – Conventional internal combustion engine – Gasoline

Tier V – Conventional internal combustion engine – Diesel

These purchase and replacement guidelines apply to all vehicles acquired through purchase, lease, or donation with the exception of the following:

- Vehicles rented for the purposes of emergency response deployment.
- Unmarked law enforcement vehicles used primarily for covert operations. For the purposes of this policy, these vehicles are defined as vehicles that receive a confidential license plate and are used in such a way that their identification as County vehicles would incapacitate them from performing their normal duties.
- Vehicles for Mountain Mobility may not be required to comply with this policy. In any instance where federal or state guidelines prevent Mountain Mobility from compliance, those federal or state guidelines shall supersede this policy.

3.2 Funding: Vehicles will be funded through the capital improvement process.

Departments are encouraged to seek alternative funding sources such as grants, so long as they are able to purchase vehicles from their approved tier, as laid out in this policy.

Vehicle leases and long-term rentals must be approved by Fleet Management and must comply with the purchasing requirements established in this policy.

Funding for EVs and other alternative fueled vehicles should follow the vehicle replacement process that is laid out in this policy. The Office of Sustainability will work with departments to find the most effective source of funding if outside resources are needed to pilot new technologies in order to push the County forward to achieve strategic goals (i.e. grants, lease options, etc.).

3.3 Data Collection: In order to make effective decisions, the County must be informed by data collected and a thorough analysis of available fleet-wide information. A number of methodologies may be used, but the following three types of data in particular should be leveraged whenever possible.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the [County Sustainability Officer](#).

- Automatic Vehicle Locator (AVL) data: this data includes vehicle movement patterns, vehicle utilization, and vehicle idling time.
- Electric Capacity and Efficiency: The capability of County facilities to support the deployment of EV charging infrastructure, and the extent to which the County is optimizing the use of EV charging assets.
- Total Cost of Ownership (TCO) model: The model includes the total cost of maintenance, fuel, and upfront capital cost of the vehicle.

Fleet management will perform a vehicle utilization analysis annually to ensure budgetary alignment. Staff will use available data to identify vehicles that are underutilized by miles or hours of operation. This analysis will include a comparison between the total cost of ownership for a vehicle compared to the actual usage. Fleet Management will collaborate with departments to determine whether vehicles should be reassigned to other areas of need or eliminated from the fleet completely.

3.4 Charging Infrastructure: All County facility renovations or new construction projects will include necessary electric vehicle charging infrastructure as appropriate. Departments should utilize the most efficient mix of charging infrastructure that is sufficient to maintain a minimum daily charge (based on operational need) for their EV fleet. Buncombe County will deploy a mixture of Level 1, Level 2, and Level 3 EV charging stations and will align charging needs based on data. Infrastructure charging deployments will be prioritized based on:

- Site EV charger readiness factors include existing electrical load, capacity of site, underground conduit and electrical line capacity
- EV suitability of vehicles by site
- Existing EV deployments
- Departmental requests

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

1. *Greenhouse Gas* – A gas that absorbs and emits radiant energy within the thermal infrared range and which cause increased global temperatures resulting in severely negative environmental impacts.
2. *Telematics* - the branch of information technology which deals with the long-distance transmission of computerized information

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the [County Sustainability Officer](#).

3. *Automated Vehicle Locator* – A device that uses a global positioning system to remotely track the location, speed, and other vehicle specific data.
4. *Electric Vehicle (EV)* – A vehicle that is propelled by one or more electric motors using energy stored in rechargeable batteries.

This is a controlled document for internal use only. Any documents appearing in paper form are not controlled and should be verified with the electronic file version prior to use. For support related to this policy and procedures, contact the [County Sustainability Officer](#).

Appendix O

FY2022 Grant Authorizations

Early Childhood Education & Development Fund

Isaac Coleman Economic Community Investments Grants

Tipping Point Grants

Strategic Partnership Grants

Home and Community Care Block Grants

Community Recreation Grants

Affordable Housing Services Program

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

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

**Buncombe County Isaac Coleman
Grant FY2022 Grant Authorizations**

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

**Buncombe County Tipping Point Grant
FY2022 Grant Authorizations**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix P

Capital Improvement Plan

&

Project Summaries





2022 CAPITAL IMPROVEMENT PLAN



BUNCOMBE COUNTY
NORTH CAROLINA

Contents

- Introduction to the Capital Improvement Plan (CIP).....6
 - What Is It?.....6
 - Capital Asset Types.....6
 - Land6
 - Buildings6
 - Improvements6
 - Equipment7
 - Vehicles.....7
 - Intangible Assets.....7
 - Depreciation7
- Guidelines.....7
 - Statute/Policy7
 - Capital Project Review Team.....8
 - Submission and Criteria.....8
 - Debt or Pay-Go8
- Funding.....8
 - Fund 341 Capital Project Fund8
 - Fund 342 Landfill Capital Projects Fund8
 - Fund 100 General Fund8
 - Greenways.....8
 - Fund 333 AB Tech Capital Project Fund9
 - Funds 326 Public School Capital Needs Fund and 335 Public School ADM Sales Tax and Lottery Projects9
- What’s New in FY2022..... 10
 - Timeline for FY22 Capital Project Process 10
 - Discussion of FY22 Process and Selection 10
 - Development of Solid Waste CIP..... 11
 - Comprehensive Facilities Assessment and Resulting Plan 12
 - Impacts on Operating Budget..... 12
 - FY22 Project Descriptions..... 12
- Buncombe County FY2022-2026 Capital Improvement Plan 15
- Greenways Five Year Plan 16
- Five Year Information Technology Data Governance (ITGC) Project Plan 16
- Solid Waste Enterprise Fund Five Year Capital Improvement Plan..... 18

Existing Projects [Buncombe County]	19
FY20 Garren Creek Tower Retrofit	19
200 College Exterior	20
Buncombe County Health Clinic	21
Courthouse Exterior Renovations	22
Detention Center Cooling Tower Replacement	23
Detention Center Exterior Repair and Cleaning	24
FY20 Building Automation System - Allport	25
FY20 Comprehensive Facilities Assessment	26
FY20 Fleet and General Services Complex	27
FY20 Interchange Building	28
FY20 Jail Mezzanine Metal Screen Partitions	28
FY20 Pack Library Exterior Wash	29
FY20 Parking Lot Improvements Countywide	30
FY20 Parks and Recreation Projects	31
FY20 Register of Deeds Building Envelope	32
FY20 Roof Replacements	33
FY20 Soccer Complex Improvements	34
FY21 Courthouse Repairs	34
FY21 Jail Repairs	35
IT Redundant Network Configuration	35
Library Infrastructure	36
FY21 Broadband Projects	36
Pack Library Fire Suppression System	37
FY20 Shelter at Lake Julian Walking Trail	38
FY20 Grading and Paving of Old Playground at Lake Julian	39
FY20 Lake Julian Shelter Replacements	40
FY20 Buncombe County Detention Facility Needs Assessment	41
FY21 Solar on Public Facilities	41
Subtitle D Vertical Expansion	42
Greenways	43
Enka Heritage Greenway	43
Reems Creek Greenway	44
Sidewalks - General	45

Woodfin Greenway	46
Woodfin Greenway - TDA Grant.....	47
Hominy Creek Greenway.....	48
Existing Projects [Asheville-Buncombe Technical College]	49
FY20 Emergency Relief	49
Capital Plan Maintenance.....	49
FY20 Energy Savings	49
FY20 Enka Site Assessment & Master Plan.....	50
FY20 Enka Site Programmatic Capital Investments.....	50
FY20 Enka Site TCC Roofs	50
Existing Projects [Asheville City Schools].....	51
Hall Fletcher Restroom Renovations.....	51
Hall Fletcher Roof Replacements	52
AHS New Classroom Replacement Building - Design & Assessment.....	53
AHS New Classroom Replacement Building - Construction	53
AHS New Classroom Replacement Building - Geotech, Inspections, Agency Fees and Owners Contingency....	54
Montford Retaining Wall Repairs	54
Multiple ACS Schools - Safety and Security Concerns	55
Herring Elementary School – 2022 SCFC Cycle Campuswide Projects	55
Appendix I: Buncombe County Capital Improvement Policy	56
1.0 Purpose.....	56
2.0 Applicability	56
3.0 Policy.....	56
4.0 Policy Non-Compliance.....	57
5.0 Audit	57
6.0 Definitions	57
Appendix II: Capital Improvement Policy – Standard Operating Procedures	58
1.0 Purpose.....	58
2.0 Specific Procedures	58
3.0 References.....	59
4.0 Definitions	59
Appendix III: Capital Project Request Form (FY22)	60
Appendix IV: Scoring Criteria and Results	61
Appendix V: Full List of Submitted Capital Project Requests in FY22.....	63

Appendix VI: Tentative Projects and Maintenance Identified by the Comprehensive Facilities Assessment 66
References..... 68

Introduction to the Capital Improvement Plan (CIP)

What Is It?

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

The Buncombe County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects that includes estimated project costs and funding sources the County expects to carry out over five years. Projects will be consistent with County priorities and address needs for maintenance and expansion of infrastructure and capital assets. While major maintenance can result in a capital request of its own, most maintenance and outlay for capital projects is budgeted within the annual operating budget of the department associated with the project. Greenways, due to the potential for large fiscal investment and purchase of property, are included as well.

The enormous fiscal implications and considerable resources invested in capital projects demand a robust plan that is comprehensive yet clear. Identifying the best investments in capital allows the County to anticipate future operating costs, responsibly take on debt, and plan conscientiously.

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

Capital Asset Types

Land

Land is real property that is used in the operations of Buncombe County and has an indefinite useful life (and therefore is not depreciated). In recording the cost of land, not only is the purchase price capitalized, but also any costs that prepare the land for its intended use (included but not limited to legal and title fees, grading, excavation, and demolition of existing structures). Because land has an indefinite useful life, it must be recorded separately from any buildings or equipment associated with it. Land that is held for resale should not be capitalized. Land that is donated should be recorded at its estimated fair value at the time of donation.

Buildings

Buildings are permanent structures used in the operations of Buncombe County and have a defined useful life. In recording the cost of a building, not only is the purchase price capitalized, but also any costs to prepare the building for its intended use (professional services, construction costs, etc.). Buildings that are held for resale should not be capitalized. Buildings that are donated should be recorded at its estimated fair value at the time of donation.

Improvements

Improvements are any costs incurred after the initial acquisition that add value to an existing asset by either adding to the asset's original useful life or by increasing the asset's ability to provide service (improving its intended use). Routine maintenance that does not increase the asset's function is not capitalized.

Equipment

Equipment is a broad category of capital assets that are used in the operations of Buncombe County that meet the capitalization threshold. Examples of equipment would include servers, machinery, generators, printers, medical equipment, kitchen equipment, audiovisual equipment, etc.

Vehicles

Vehicles are recorded as capital assets when used in the operations of Buncombe County. Examples of vehicles would include Sheriff Department vehicles, ambulances, vehicles used to visit construction sites for tax or permit purposes, vehicles used to conduct home visits for human services, etc.

Intangible Assets

Intangible assets may be non-financial in nature, but provide future benefits to Buncombe County. Items such as computer software (purchased or internally generated), land use rights of land not owned by Buncombe County, copyrights, etc.

Depreciation

Buncombe County utilizes the straight-line depreciation method of depreciation. Using this method, an equal portion of the cost is allocated to each period of its useful life. For example, if a piece of machinery costs \$60,000.00 and has a useful life of 60 months the allocation of depreciation will be \$1,000.00 per month.

Buncombe County uses the following schedule for determining the useful life of a capital asset.

Asset Type	Useful Life
Land	Not Applicable
Land Improvements	240 months
Buildings	360 months
Building Improvements	240 months
Equipment	120 months
Computer/Electronic	60 months
Vehicles	
New	60 months
Used	36 months
Sheriff Vehicles	36 months

Guidelines

Statute/Policy

The Local Government Budget and Fiscal Control Act – Subchapter III of North Carolina General Statutes Chapter 159 - largely governs Capital Projects for government entities in North Carolina and defines "capital project" as "a project financed in whole or in part by the proceeds of bonds or notes or debt instruments or a project involving the construction or acquisition of a capital asset."

Per N.C.G.S. 159-11(d), the local government "shall include in the budget a proposed financial plan for each intragovernmental service fund . . . and information concerning capital projects and grant projects authorized or to be authorized by project ordinances."

Per N.C.G.S. 159-26(b)(8), local governments are required to establish and maintain "a ledger or group of accounts in which to record the details relating to the general fixed assets of the unit or public authority" in its accounting system.

Buncombe County first adopted a Capital Improvement Policy in 1996 and was most recently amended and presented to the Board of Commissioners for approval in 2020. This policy, along with its procedures, are found in Appendices I and II of this document.

Capital Project Review Team

For FY22, the Capital Project Review Team consisted of the two Assistant County Managers, the Budget Director, the Finance Director, and the General Services Director. Other departments that saw representation this year included the Planning Department, Recreation Services, and Strategic Partnerships. The Budget Department facilitated meetings and discussion. Selection of the members of this Team aligned with the Capital Improvement Policy as well as with the intent to bring a variety of expertise and perspective.

Submission and Criteria

New for FY22 was mandatory training for all potential project submitters, with attendance required before a submission could be made. Submission of capital project requests for FY22 was open to all departments with a request deadline in mid-November. Projects were submitted using Workday through a universal submission form (see Appendix III). The Budget Department collated and distributed project submissions to the Capital Project Review Team.

The Review Team reviewed the criteria established in FY21 per Government Finance Officers Association (GFOA) best practice and found that it was acceptable for use this year without changes. These criteria can be found in detail in Appendix IV of this document.

Debt or Pay-Go

Buncombe County's debt policy states "The County shall consider pay-as-you-go financing (also known as cash or Pay-Go financing) by using current resources, such as current tax dollars or accumulated reserves, for projects appropriate for this type of financing." The Finance Office supports funding smaller capital expenditures (less than \$500,000) or that have a shorter useful life (less than 10 years) via Pay-Go while debt financing larger expenditures and those that have a longer useful life. There are some exceptions, such as vehicles, but this guidance will prevail for most decisions.

Funding

Fund 341 Capital Project Fund

This fund accounts for capital asset construction or acquisition from general government resources and financing. Assets constructed or acquired through this fund will be owned by the County.

Fund 342 Landfill Capital Projects Fund

This fund was created to account for the capital projects associated with the solid waste program.

Fund 100 General Fund

The General Fund is the chief operating fund of Buncombe County. Operating expenditures that support or contribute to capital projects and are generally recurring, such as maintenance or staffing, will be budgeted in this fund. Vehicle purchases will also be budgeted in the General Fund.

Greenways

Buncombe County Recreation Services, in collaboration with several other entities, developed a Greenways Master Plan in 2012 to guide the development of greenways and trails in Buncombe County.

“A greenway is defined as a course for pedestrian and bicyclist use through linear open space, oftentimes along a natural corridor, river, or stream. The Plan identifies 102 miles of proposed greenway corridors in Buncombe County. Greenways should not be planned or built unless we also consider how they are to be designed, funded, operated, and maintained. A countywide greenways system represents the County’s first modern foray into constructing and maintaining linear infrastructure, as common public facilities such as sewer systems, water lines, and roads are under the management of other government agencies.” (Master Plan, 2012)

Funding of greenways is often supported by grants with a required upfront match by the County. Current partners include the NC Department of Transportation (NCDOT), the Tourism Development Authority (TDA), and municipalities within the County. Projects receiving some portion of funding in FY22:

- Woodfin Greenway – partners include NCDOT and the town of Woodfin
- Enka Heritage Greenway – partners with TDA

Fund 333 AB Tech Capital Project Fund

This fund is used to account for capital improvements to Asheville-Buncombe Technical Community College (AB Tech). Sales tax and installment obligations are used to finance these projects. Once completed, these assets will be capitalized by AB Tech.

In March 2019, the County and AB Tech signed a Memorandum of Understanding (MOU) to create a Joint Capital Advisory Committee to review and prioritize capital funding requests from the community college and to define the use of Article 46 sales tax dollars.

The AB Tech Capital Project Fund accounts for revenues intended for use on capital projects benefiting AB Tech Community College.

By authority of Article 46 of Chapter 105 of the North Carolina General Statutes and following a majority vote of an advisory referendum in the November 2011 elections, the Buncombe County Board of Commissioners adopted a resolution in December 2011 to levy a local sales and use tax at a rate of one-quarter percent (.25%) to be used exclusively for the stated capital improvement needs of the community college. For this purpose, the County has created a fund to manage the collections and related capital projects and debt service expenditures. In June 2017 the Buncombe County Board of Commissioners adopted a resolution to expand the use of the sales and use tax to include major maintenance and operational needs of the community college. As required by SL 2020-9, this set-aside will sunset in 2027. All capital assets from this funding source will become the property of the community college and be reflected on their financial statements once completed.

Funds 326 Public School Capital Needs Fund and 335 Public School ADM Sales Tax and Lottery Projects

In 1983, the General Assembly passed S.L. 1983-534 and S.L. 1983-134. This legislation created the Buncombe School Capital Fund Commission. Per SL 2016-19, “the Commission shall consider the capital needs of both the Buncombe County School System and the Asheville City School System, prioritize those needs, and recommend projects to be funded from the Public School Capital Needs Fund to the board of county commissioners based on the priority of needs determined.”

Fund 326 accounts for construction related to local public schools with 50% of the Article 39 sales tax collected. Sales tax, general obligation bonds, and installment obligations are used to finance these projects. Once constructed, the assets will be capitalized by the local school units.

Fund 335 accounts for major capital maintenance projects for local public schools with Article 40/42 sales tax and lottery funds. Once constructed, the assets will be capitalized by the local school units. The 40/42 funds are direct passthrough so those projects are not established in the fund. Lottery projects are established by ordinance.

What’s New in FY2022

Timeline for FY22 Capital Project Process

The Capital Project Review timeline was as follows:

Date	Activity
August 11, 2020	Kickoff of Capital Process Review
Aug-Sept 2020	Training for Capital Project Submission
August 17, 2020	Opening Date for Capital Project Requests
September 8, 2020	Capital Review Team Reviews/Revises Policy and Procedures
November 20, 2020	Last Day for Departments to Submit Capital Project Requests
November 30, 2020	Initial Capital Review Team Meeting for FY22 Requests
December 16, 22, 2020 & January 6, 2021	Department Presentations of Requests to Capital Review Team
January 28, 2021	Capital Review Team Recommendation Meeting
February 18, 2021	Recommendations Made to County Manager

Discussion of FY22 Process and Selection

Capital Project Requests were submitted in November 2020 with 33 projects asking for a start date in FY22, 11 projects requesting to begin in FY23, seven projects in FY24, five in FY25, and three in FY26. The entire list is located in Appendix V.

Initially, the Capital Review Team recommended nine projects to the County Manager for inclusion in the FY22 budget:

Department	Project
Emergency Services	911 Backup Center
General Services	Administration Building Envelope Repair Building Automation System for Detention Center
Recreation Services	Accessible Boat Launch at Lake Julian Park Lake Julian Bathroom Additions Lake Julian Paddle Boat Replacement New Restroom Facility for Sports Park Owen Park Playground Upgrade
Sustainability	Solar Panel Installation Phase 2

The County Manager concurred with these selections and added the following project to the recommended FY22 budget:

Department	Project
Recreation Services	Buncombe County Sports Park Dog Park

Also brought to the County Manager was the request to bring forward an FY23 project, to be funded by Public Health pandemic-related funds:

Department	Project
Health and Human Services	Mobile HHS Unit

The Comprehensive Facility Assessment identified two new Capital Projects to add to the recommended budget for FY22:

Department	Project
General Services	40 Coxe Interior Renovation Planning for Forward Facing Building

A parallel process exists for Information Technology (IT) projects above \$5,000. All IT project requests were evaluated by the IT Governance Committee (ITGC) comprised of ten members from the County Management Team. The ITGC scored each project based upon the criteria of Strategic Alignment, Internal Efficiency, Operational Necessity, Program Effectiveness, Cost-Effectiveness, and Chance of Success.

Items approved for the FY22 budget were as follows:

Department	Project
Budget	Enterprise Budgeting Tool
Communications and Public Engagement (CAPE)	Public Records Request Management Tool Community Engagement Platform for Web Online Customer Relations Portal
Finance	Cobblestone Vendor Gateway
Information Technology	O365 Backup Solution Power BI Cloud Service
Library	Papercut Print Release Terminals – Libraries

Development of Solid Waste CIP

The Solid Waste Director submitted a large list of project submissions and during the Capital Review Team process, the decision was made to assist Solid Waste with developing their own five-year CIP. Budget analysts worked closely with the Solid Waste Director, analyzed and projected revenues and expenditures for the Enterprise Fund, and developed a robust five-year plan that can be viewed on page 16 of this document.

Projects approved for the FY22 cycle were:

- Compost Feasibility Study
- Cell 7 Municipal Solid Waste (MSW) (Engineering)
- Landfill Phase 7 Construction and Demolition (C&D)
- MSW Landfill Cell 6 Gas Collection and Control System Expansion

- Floor Trailer for Transfer Station
- Six Semi-Trucks for Hauling and an Off-Road Dump Truck

This CIP reflects estimated debt payments per year as opposed to total expenditures per project in the first year.

Comprehensive Facilities Assessment and Resulting Plan

The County contracted in FY21 for a comprehensive study of our County facilities to plan for and reduce maintenance costs, avoid leasing costs, and find the best use of space for providing customer service. This has yielded a 15-year plan for upgrading facilities and moving departments to where they can most effectively deliver services and make the best use of our buildings. This will result in newly identified capital projects beginning in FY22.

With plans to combine several departments into fewer buildings, there will be capital investments in those buildings. The Health and Human Services (HHS) Building at 40 Coxe will require interior office work and renovation to accommodate the consolidation of remaining HHS staff from the 35 Woodfin building. This project, *40 Coxe Interior Renovation*, will utilize 2015 excess debt proceeds from the construction of the building expansion and begin work in FY22. This will also allow 35 Woodfin to become a stop for customer-facing departments to include Permits and Inspections, Planning, Register of Deeds, and Tax. A second project, *Planning for Forward-Facing Building*, will begin this work and be supported by pay-go funding in the FY22 budget.

Additionally, the existing FY20 Fleet Complex Project has had the scope expanded to include General Services in the new construction, increasing the existing budget of \$3,500,000 to \$8,380,000 for this purpose. The increase in budget is brought forward with the FY22 annual budget and will be included in debt issuance.

Maintenance projects identified in the plan will begin in FY23. More information is available in Appendix VI.

Impacts on Operating Budget

During the project submission process, project submitters are asked to estimate operating costs for additional personnel, utilities, maintenance, and/or other operating costs related to their submission. Of the projects identified for inclusion in FY22, there was \$24,000 identified in maintenance for two projects. For the Solar Panel Installation Project, there was \$18,000 identified over the life of the system, estimated at \$600 maintenance costs per year. Solid Waste has identified \$6,000 in maintenance costs for their purchase of six new semi-trucks.

For the Administration Building Envelope Repair Project, these repairs will ultimately reduce maintenance costs directly associated with water infiltration and other deficiencies associated with envelope issues. Said repairs would also reduce utility expenses and prolong the life of the building and building systems. Additionally, the Building Automation System for the detention center will reduce operational costs by updating obsolete technology.

The Budget Department will work more closely with departments in the coming budget cycle to ensure that operating costs are identified and more reasonably aligned with project submissions.

FY22 Project Descriptions

FY22 Administration Building Envelope Repair (General Services) - Repair envelope and original construction deficiencies discovered in preliminary analysis and repair of building exterior. Preliminary analysis discovered

flashing was not installed or it was installed improperly during the original construction of the building. This repair will result in increased integrity of the building as well as reduced costs in utilities.

FY22 Building Automation System (BAS) for Detention Center (General Services) - Upgrade the existing obsolete BAS for the Detention Center. The systems programming currently does not allow for optimal control/use of the system. This project will include the installation of an overlay system that would take the place of the current Metasys system. Unlike the current system, the new BAS would not be a proprietary system allowing for more flexibility in its use. Current technology is not compatible with the existing BAS, therefore the use of an obsolete laptop is needed and IT is unable to provide a replacement in the event the current laptop becomes unusable. This system should reduce utility costs going forward.

FY22 40 Coxe Interior Renovation (General Services) – Interior renovation of the structure to accommodate relocating Health and Human Services staff to this location and vacating the 35 Woodfin building.

FY22 Planning for Forward Facing Building (General Services) – Initial planning and design for 35 Woodfin building to accommodate moving of front-facing departments to include Planning, Permits, Tax, and Register of Deeds.

FY22 Mobile Health and Human Services Unit (Health and Human Services) – Purchase of a mobile vehicle or trailer to take services outside of our building and into the county, focusing on under-resourced areas. The services to be provided through this unit include vaccinations and immunizations, food assistance and Medicaid enrollment/recertification, WIC, immunizations, testing for sexually transmitted and blood-borne infections, preconception wellness, family planning, cancer screening, and health promotion/education. Fuel and maintenance will be ongoing operating expenses.

FY22 Accessible Boat Launch at Lake Julian Park (Parks and Recreation Services) - Install an inclusive kayak and canoe launch at Lake Julian Park. This replacement will include guide rails for easy access in and out of the water, launch rollers for easy movement of the watercraft, and a floating platform that adjusts to changing water levels for universal access.

FY22 Buncombe County Sports Park Dog Park (Parks and Recreation Services) - Build Dog park at Buncombe County Sports Park in the area beside Community Garden/Community Orchard. Ongoing maintenance and supply costs TBD.

FY22 Lake Julian Bathroom Additions (Parks and Recreation Services) - The addition of three new bathroom facilities will alleviate the strain the existing bathrooms take on and make the park more accessible to visitors with disabilities by placing bathrooms at other places through the park. Ongoing maintenance and janitorial expenditures TBD.

FY22 Lake Julian Paddle Boat Replacement (Parks and Recreation Services) - Replacing the fleet of worn-out paddle boats at Lake Julian Park.

FY22 New Restroom Facility for Sports Park (Parks and Recreation Services) - This bathroom is a two-room design that has one stall on each side. It will be placed at field 8 and will alleviate the need for people to have to walk the long distance down the hill, and the need that we currently have to use port-a-johns. Ongoing maintenance and janitorial expenditures TBD.

FY22 Owen Park Playground Upgrade (Parks and Recreation Services) – Playground will replace equipment that is more than 20 years old and be available for use by children up to age 12. Ongoing maintenance costs TBD.

FY 22 Solar Panel Installation Phase 2 - E AVL Library/Firing Range (Sustainability) - Installation of solar photovoltaic systems on East Asheville Library and the Public Safety Training Center Firing Range.

FY22 911 Back-Up Center (Emergency Services) - Setting up a backup center for 911 as required by statute. The department has outgrown the current space. Utilities will be an ongoing operating expense.

Buncombe County FY2022-2026 Capital Improvement Plan

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

Swing Gates for Parks	\$74,750						Pay-Go
Adult Playground		\$172,500					Pay-Go
Audit of Available Space for Future Development		\$30,000					Pay-Go
Construct two pickleball courts			\$348,000				Pay-Go
Murals on Existing Structures					\$200,000		Pay-Go
Sustainability							
FY22 Solar Panel Installation Phase 2 (E AVL Library)	\$400,000						Debt Finance
Solar Panel Installation Placeholder	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	TBD
Capital Projects Fund TOTAL	\$6,464,445	\$20,460,698	\$13,402,500	\$748,000	\$400,000	\$1,600,000	

Greenways Five Year Plan

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

Five Year Information Technology Data Governance (ITGC) Project Plan

Department/Project	FY22	FY23	FY24	FY25	FY26	Funding Source
Budget						
Enterprise Budgeting Tool	\$318,351					General Fund
CAPE						
Public Records Request Management Tool	\$30,000					General Fund
Community Engagement Platform for Web	\$50,000					General Fund
Online Customer Relations Portal	\$25,000					General Fund
Content Management System					\$250,000	General Fund
County Manager						
COOP System and Services		\$120,000				General Fund
Emergency Services						

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

Solid Waste Enterprise Fund Five Year Capital Improvement Plan

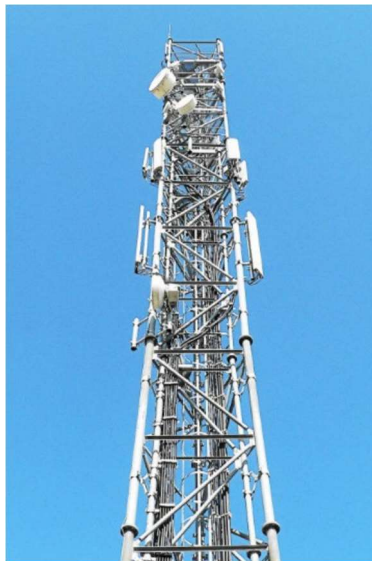
Project Name	Category	FY22	FY23	FY24	FY25	FY26	Future FY	Funding Source
Compost Feasibility Study	Engineering	\$100,000						Pay-Go
Landfill Engineering Cell 7 MSW Construction	Construction	\$2,166,836	\$2,166,836	\$2,166,836	\$2,166,836	\$2,166,836	\$4,333,672	Debt Finance
Landfill Phase 7 C&D	Construction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

Existing Projects [Buncombe County]

Project summaries for projects approved by the Board and either in progress or yet to be started will be found in the following pages. These are projects actively managed by Buncombe County and do not include Capital Projects that are funded by passthrough dollars with no active project management responsibility for the County. (Such projects include Buncombe County Schools projects and Lottery-funded projects.)

Projects are listed in order by department. Department entries include the Project Name, Fund, Project Manager, and description, as well as the total budget and the percentage of the budget expended through June 30, 2021. Pictures or renderings are provided where appropriate and available.

Project Name:	FY20 Garren Creek Tower Retrofit	Department:	Emergency Services
		Fund:	341 Capital Project
<u>Project Manager:</u>	Vance Bell	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. This project is to implement a solution for the lack of radio coverage in the Garren Creek Volunteer Fire District.		
<u>Budget:</u>	\$1,000,000	<u>% Budget Used:</u>	13%



PROJECT NAME: 200 College Exterior

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

Start Date: 7/1/2018

Project Status: In Progress

Description: When the building was built, the window flashings were improperly installed and leaks have been an ongoing issue. The windows, frames, and adjacent exterior components need to be removed so that the proper flashing system can be installed. Once that is complete, the windows will be reinstalled and re-sealed. This project is scheduled to complete in September 2021.

Budget: \$626,017

% Budget Used: 91%



PROJECT NAME:	Buncombe County Health Clinic	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	4/7/2015
<u>Project Status:</u>	In Progress		
<u>Description:</u>	This project is the renovation and upfit of the old Health Clinic after the new facility at 40 Coxe was built. Some of the space was demolished to make room for the new building and a new layout had to be created. This will include space for the Health Clinic, pharmacy, lab, and WIC space. Elevator upgrade remains to be completed in August 2021.		
<u>Budget:</u>	\$1,474,184	<u>% Budget Used:</u>	94%

PROJECT NAME: Courthouse Exterior Renovations

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

Start Date: 11/15/2017

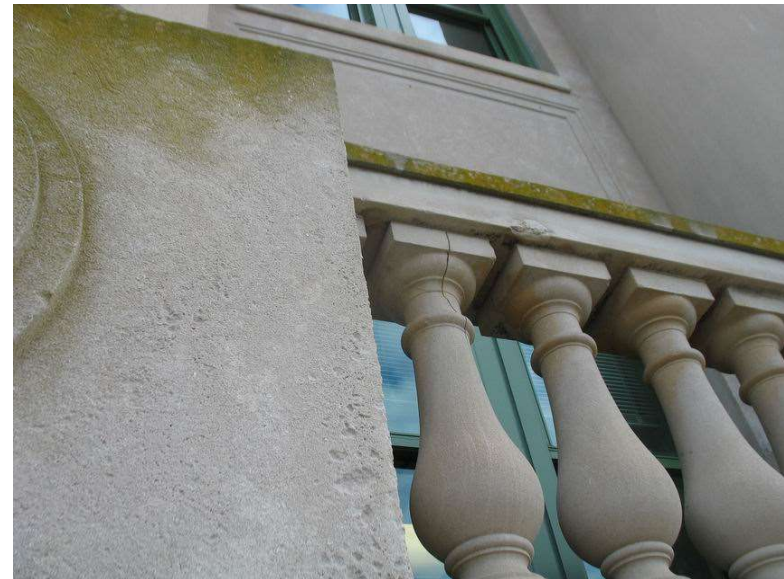
Project Status: In Progress

Description:

This project is to remediate the exterior envelope of the building to eliminate water intrusion to the facility as well as clean the building exterior. It includes tuck pointing failed masonry joints, re-sealing failed caulk joints, repairing cracked limestone, re-flashing failed window sills and lintels, and painting window coverings on the 14th and 15th floor.

Budget: \$4,575,835

% Budget Used: 83%



PROJECT NAME: Detention Center Cooling Tower Replacement

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

Start Date: 7/1/2017

Project Status: In Progress

Description:

This project is to replace the cooling tower that serves the north tower of the Detention Facility. The unit is at the end of its life cycle and has developed several leaks in the recent past that waste water and result in air conditioning interruption. This project will need to be re-bid in the fall.

Budget: \$376,940

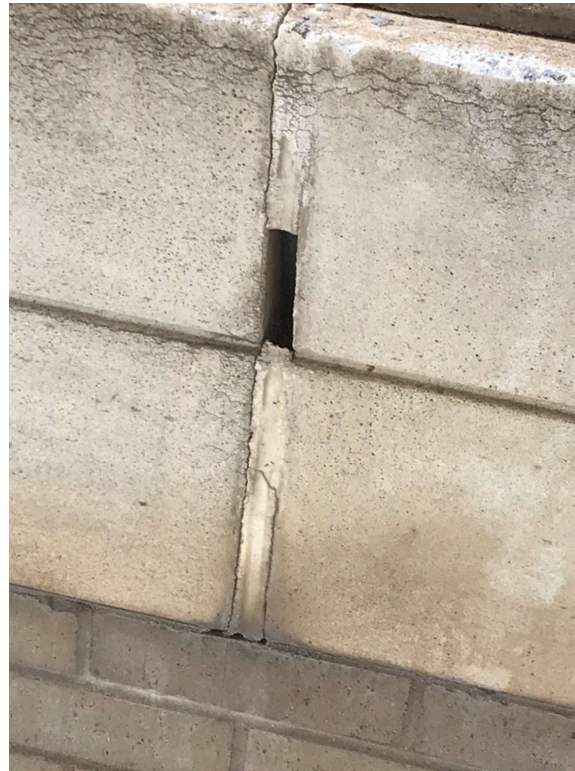
% Budget Used: 4%

PROJECT NAME: Detention Center Exterior Repair and Cleaning **DEPARTMENT:** General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford **Start Date:** 7/1/2018
Project Status: In Progress

Description: This project is to repair the exterior envelope of the Detention Center North Tower which includes the re-sealing of caulk joints, tuck pointing of pre-cast stone joints, re-painting of the windows and washing the building.

Budget: \$1,383,931 **% Budget Used:** 80%



PROJECT NAME: FY20 Building Automation System - Allport

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

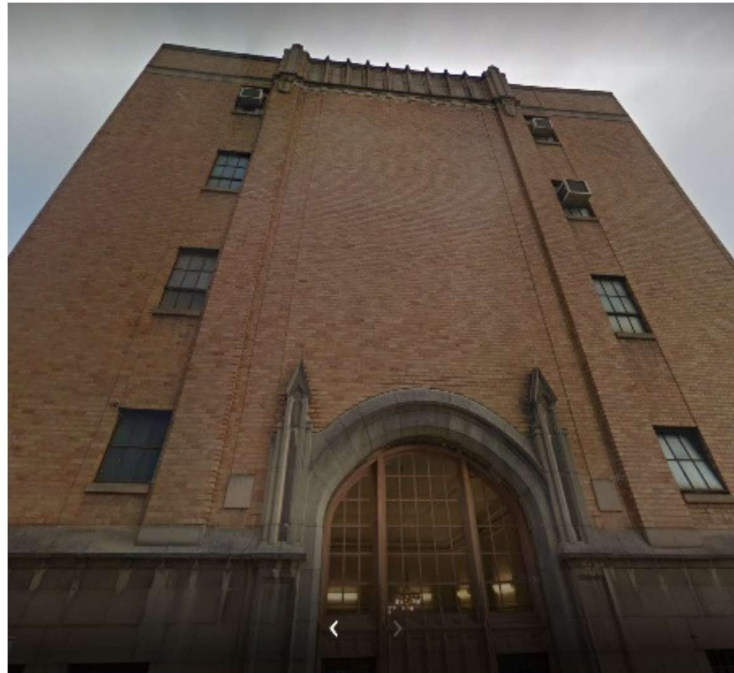
Start Date: 7/1/2019

Project Status: Not Started

Description: To replace the existing Building Automation System (BAS) of the facility. This system networks thermostats throughout the Allport Building. The current BAS is an obsolete system and needs replacement to allow for integration into the existing global facility BAS.

Budget: \$39,600

% Budget Used: 0%



PROJECT NAME:	FY20 Comprehensive Facilities Assessment	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	6/18/2020
<u>Project Status:</u>	In Progress		
<u>Description:</u>	<p>The Comprehensive Facility Plan consists of two major deliverables, a space management plan for up to two million square feet and a building condition assessments for multiple buildings.</p> <p>The data collected as part of the Comprehensive Facility Plan will be used to assist the County in making long and short term capital and space improvement plans.</p> <p>CPL Architecture was chosen based on their relevant experience, comparable projects, team structure and delivery method.</p> <p>The total cost of the study is \$835,780, which includes \$267,090 for the library facilities. The assessment is almost complete and a large portion has already been reported out to the Board of Commissioners.</p>		
<u>Budget:</u>	\$835,780	<u>% Budget Used:</u>	90%

PROJECT NAME:	FY20 Fleet and General Services Complex	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	6/18/2020
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Project will provide a new Fleet Services Complex located on County property to service and maintain the approximately four hundred vehicle County fleet. Complex will provide up-to-date facility to respond to the demand of additional vehicles added to the fleet in the past few years.		
<u>Budget:</u>	\$3,500,000	<u>% Budget Used:</u>	1%



PROJECT NAME:	FY20 Interchange Building	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	This project is to make three major repairs to the Interchange Building located at 59 Woodfin Place. First, we will be replacing all of the windows in the facility. This would include a lead paint abatement on the wood structure around the windows that would allow them to be removed. Second, we will be replacing all of the fan coil HVAC units on the first floor of the facility. Lastly, we will re-paint all exterior surfaces of the facility. This project on hold until Comprehensive Facility Plan is completed.		
<u>Budget:</u>	\$468,641	<u>% Budget Used:</u>	0%

PROJECT NAME:	FY20 Jail Mezzanine Metal Screen Partitions	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	This project is to install metal screen partitions to prevent falls and intentional jumping from the upper levels of the housing units at the Detention Center. At least ten incidents have occurred to make this project high on the priority list. This project will include one male pod and one female pod. An RFP to combine this project with the FY21 Jail Repairs is being reissued in the summer of 2021. Prior RFP's have not garnered interest from contractors at this juncture.		
<u>Budget:</u>	\$318,000	<u>% Budget Used:</u>	0%

PROJECT NAME: FY20 Pack Library Exterior Wash

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

Start Date: 7/1/2019

Project Status: Not Started

Description: The exterior of Pack Library needs to be cleaned as many large, dark stains are present, especially underneath the windows. There are several sealant joints that have also failed and need to be repaired.

Budget: \$192,500

% Budget Used: 0%



PROJECT NAME: FY20 Parking Lot Improvements Countywide

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

Start Date: 7/1/2019

Project Status: In Progress

Description:

Multiple parking areas around County-owned facilities are in need of repair. Areas included in this request are public and community parking lots including parks, pools, libraries, and high traffic County buildings. Locations included are the highest priority in need of repair. Included is one new construction project at South Buncombe Library.

Budget: \$946,523

% Budget Used: 0.3%



PROJECT NAME: FY20 Parks and Recreation Projects

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

Start Date: 7/1/2019

Project Status: In Progress

Description: Enka and Owen Restroom heating to allow change from seasonal to full-time use. Also includes three phase power for the Enka Sports Park

Budget: \$787,665

% Budget Used: 13%



PROJECT NAME: FY20 Register of Deeds Building Envelope

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

Start Date: 7/1/2019

Project Status: Not Started

Description: This project would replace the roof, replace the lower floor windows, tuck point failed masonry joints, and replace all exterior sealant joints at the Register of Deeds Building located at 205 College Street. We have had several instances of water intrusion at this facility which were related to a failed component that this would address. This project on hold until Comprehensive Facility Plan is completed

Budget: \$560,475

% Budget Used: 0%



PROJECT NAME: FY20 Roof Replacements

DEPARTMENT: General Services
FUND: 341 Capital Project

Project Manager: Ronald Lunsford

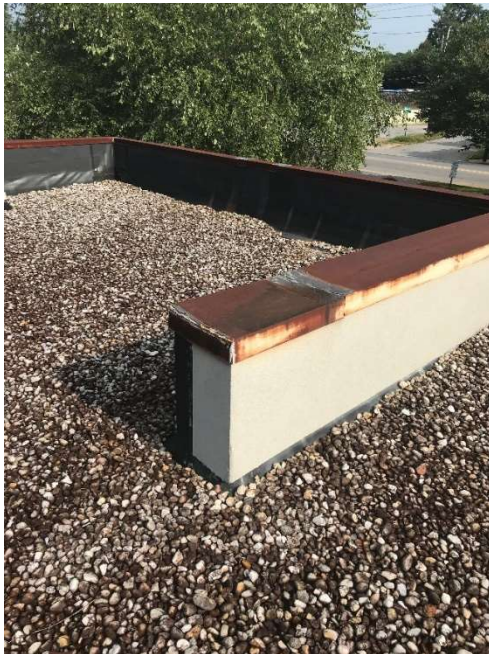
Start Date: 7/1/2019

Project Status: In Progress

Description: The roof systems at 94 Coxe Avenue and the West Asheville Branch Library are at the end of their life cycles and have developed leaks in the recent past. 94 Coxe Avenue also has a section of guttering that needs replacing. West Asheville Library has metal coping around the exterior of the building that needs to be replaced as it is rusting, which will lead to leaks as well as being cosmetically unappealing.

Budget: \$466,900

% Budget Used: 4%



PROJECT NAME:	FY20 Soccer Complex Improvements	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	To improve the roadways, parking, and sidewalks of the Enka Soccer Complex. Greenway expansion has and will continue to increase traffic and use of this County Park.		
<u>Budget:</u>	\$155,608	<u>% Budget Used:</u>	0%

PROJECT NAME:	FY21 Courthouse Repairs	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	7/1/2021
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Replace chilled water piping in the Courthouse. Work will begin in the winter of FY22		
<u>Budget:</u>	\$596,239	<u>% Budget Used:</u>	0%

PROJECT NAME:	FY21 Jail Repairs	DEPARTMENT:	General Services
		FUND:	341 Capital Project
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Shower floor replacement for multiple pods due to health and safety concerns. Slider/door repair and replacement to address aging equipment for required security. An RFP to combine this project with the Jail Partition replacement project is being reissued in the summer of 2021. Prior RFP's have not garnered interest from contractors at this juncture.		
<u>Budget:</u>	\$786,359	<u>% Budget Used:</u>	0%

PROJECT NAME:	IT Redundant Network Configuration	DEPARTMENT:	Information Technology
		FUND:	341 Capital Project
<u>Project Manager:</u>	Vance Bell	<u>Start Date:</u>	8/2/2016
<u>Project Status:</u>	In Progress		
<u>Description:</u>	At this time, all internet traffic goes through Interchange. To eliminate a single point of failure, we need to implement redundant internet network access via the End of Connection (EOC) data center.		
<u>Budget:</u>	\$1,000,000	<u>% Budget Used:</u>	88%

PROJECT NAME:	Library Infrastructure	DEPARTMENT:	Information Technology
		FUND:	341 Capital Project
<u>Project Manager:</u>	Vance Bell	<u>Start Date:</u>	12/4/2018
<u>Project Status:</u>	In Progress		
<u>Description:</u>	This project has 2 components: implementing wireless infrastructure at all branches to move away from Charter Wi-Fi and installation of security cameras at all locations to support a consistent security profile at every branch.		
<u>Budget:</u>	\$140,085	<u>% Budget Used:</u>	91%

PROJECT NAME:	FY21 Broadband Projects	DEPARTMENT:	Information Technology
		FUND:	341 Capital Project
<u>Project Manager:</u>	Kathy Brady	<u>Start Date:</u>	9/20/20
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Buncombe County is partnering with state and local agencies to identify internet service providers who are willing to bring service to areas of the County that lack internet access.		
<u>Budget:</u>	\$133,000	<u>% Budget Used:</u>	0%

PROJECT NAME: Pack Library Fire Suppression System

DEPARTMENT:

Library

FUND:

341 Capital Project

Project Manager: Ronald Lunsford

Start Date:

2/21/2019

Project Status: In Progress

Description:

The North Carolina Room located on the lower level of Pack Memorial Library is a location that contains documents that are significant to the history of the state. This project would be to remove the "wet" fire suppression system in this area that uses water to extinguish a fire. We would replace the system with a "dry" system that uses a chemical to extinguish a fire that would not damage any documents should it be deployed.

Budget:

\$233,439

% Budget Used:

3%



PROJECT NAME: FY20 Shelter at Lake Julian Walking Trail

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Peyton O’Conner

Start Date: 7/1/2019

Project Status: Not Started

Description: This project is intended to build a large-scale shelter at Lake Julian Park. Initial budget estimate is too low for the project scope and the project scope and budget are currently being reconsidered for a presentation to the Board of Commissioners.

Budget: \$180,000

% Budget Used: 0%



PROJECT NAME: FY20 Grading and Paving of Old Playground at Lake Julian

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Ronald Lunsford
Project Status: In Progress

Start Date: 7/1/2019

Description: With the addition of a new playground in 2018 the old wooden playground is in need of removal. The area will then be graded and paved to add parking capacity. This price will be to remove the existing playground and fencing, grade the site, pave it with asphalt, and line it for new parking spaces. Removing the old playground will eliminate hazards. Parking is a premium at Lake Julian Park. Additionally, new parking will create opportunities for larger revenue producing events and strategic partnerships.

Budget: \$180,000

% Budget Used: 0%



PROJECT NAME: FY20 Lake Julian Shelter Replacements

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Ronald Lunsford
Project Status: In Progress

Start Date: 7/1/2019

Description: The existing shelters at Lake Julian Park are almost 60 years old and show significant wear. The shelters are rented out to the community and the demand for them is high. By replacing the shelters we can ensure that the community gets value when they rent, and we will eliminate hazards that the aging existing shelters present. Existing concrete slabs would generally be reused. New shelters will provide a lighted, safe, covered area for visitors to the park. The shelters produce a revenue stream that returns capital to the County over their lifespan. The long-term fiscal impact will be a net profit as rental fees will exceed the cost of the shelter replacements.

Budget: \$100,000

% Budget Used: 9%



PROJECT NAME:	FY20 Buncombe County Detention Facility Needs Assessment	DEPARTMENT:	Sheriff's Office
		FUND:	341 Capital Project

<u>Project Manager:</u>	Tiffany Iheanacho	<u>Start Date:</u>	7/1/2019
<u>Project Status:</u>	In Progress		

Description: A request for expansion/construction of a detention facility to be added to the capital plan originated several fiscal years ago. The request remained on the list in FY19 and it was not recommended at that time. For FY20, the Capital Projects Review Team discussed that the original internal assessment of space and population was outdated, that there were efforts underway for jail diversion, and that it would be prudent to re-evaluate current space, population, etc. by an external consultant. With having an assessment we could better determine if a detention facility would be needed as well as the scope and timing for it.

<u>Budget:</u>	\$225,000	<u>% Budget Used:</u>	92%
-----------------------	-----------	------------------------------	-----

PROJECT NAME:	FY21 Solar on Public Facilities	DEPARTMENT:	Sustainability
		FUND:	341 Capital Project

<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	8/1/2021
<u>Project Status:</u>	In Progress		

Description: The County is installing 14 solar projects on County facilities as well as overseeing contracting for 26 other solar projects on schools and community college property.

<u>Budget:</u>	\$9,970,780	<u>% Budget Used:</u>	20%
-----------------------	-------------	------------------------------	-----

PROJECT NAME: Subtitle D Vertical Expansion

DEPARTMENT: Solid Waste
FUND: 342 Landfill Capital Projects

Project Manager: Dane Pedersen

Start Date: 4/7/2015

Project Status: In Progress

Description: Ongoing expenditures necessary to accommodate side slope vertical expansion of municipal solid waste (MSW) landfill

Budget: \$782,805

% Budget Used: 92%

Greenways

PROJECT NAME: Enka Heritage Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 327 Grants Fund

Project Manager: Peyton O’Conner

Start Date: 7/1/2018

Project Status: In Progress

Description: This unique aspect of Buncombe County Sports Park and the Enka Sports Complex connects visitors to the Enka community’s deep culture and history. The trail runs along Hominy Creek and not only promotes an active lifestyle, but informs users of nearby points of interest and provides an easier connection to residential homes, businesses, and lodging. It will eventually connect to existing or planned greenways stretching to Bent Creek, The North Carolina Arboretum, and the Blue Ridge Parkway. This Greenway is a component of the larger Enka Destination Grant project.

Budget: \$280,000

% Budget Used: 0%



PROJECT NAME: Reems Creek Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

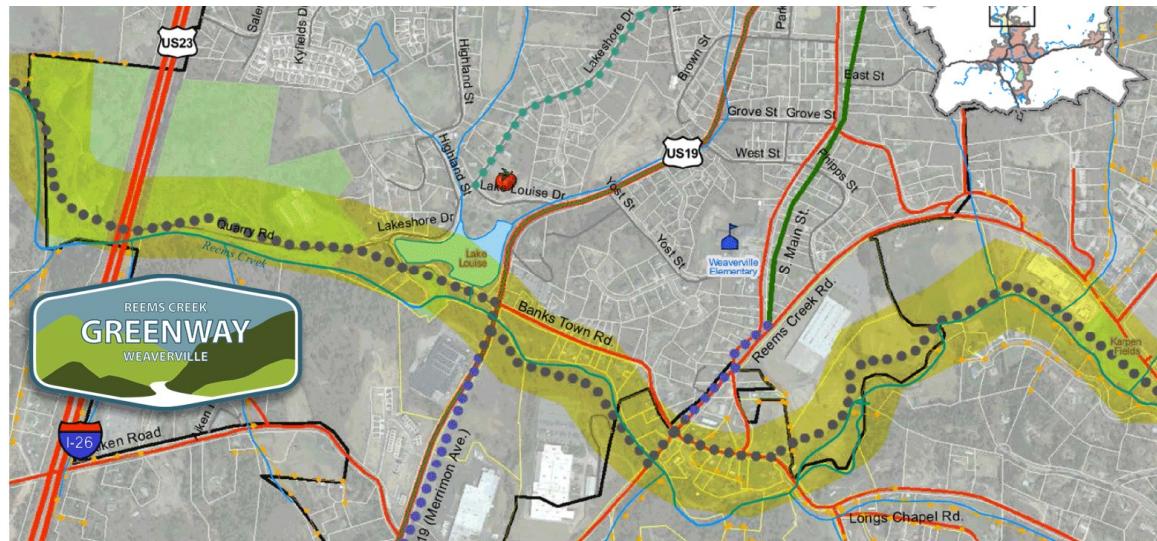
Project Manager: Peyton O’Conner
Project Status: In Progress

Start Date: 7/1/2018

Description: This project is for the design of the Reems Creek Greenway. The greenway runs parallel to Reems Creek from west of Lake Louise to Karpen Soccer Field. The total award amount was \$600,000 with \$480,000 coming from Federal Highway Administration's Surface Transportation Block Grant, \$60,000 from Town of Weaverville, and \$60,000 from Buncombe County.

Budget: \$600,000

% Budget Used: 0%



PROJECT NAME: Sidewalks - General

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Peyton O’Conner
Project Status: In Progress

Start Date: 6/25/2018

Description: Equitable investment in our network of sidewalks leads to more equitable outcomes in health, safety, and neighborhood vitality. While we now recognize Buncombe County should work in applying an equity lens to all that we do, historically that has not been the case with sidewalk construction, repairs, and reconstruction. A robust network will provide for safe, accessible, active off-road pedestrian transportation, as well as connections to recreation and economic activities. This also recognizes our network serves as a critical connection to municipal sidewalk, greenway, and trail networks, ensuring Buncombe County plays a vital role in improving safe connectivity for all residents.

Budget: \$182,000

% Budget Used: 0%



PROJECT NAME: Woodfin Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Peyton O'Conner
Project Status: In Progress

Start Date: 5/31/2016

Description: Design and construction of the Woodfin Greenway which runs parallel to Riverside Drive from Broadway Ave north to Elk Mountain Road at Metropolitan Sewerage District.

Budget: \$1,960,000

% Budget Used: 6%



PROJECT NAME: Woodfin Greenway - TDA Grant

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

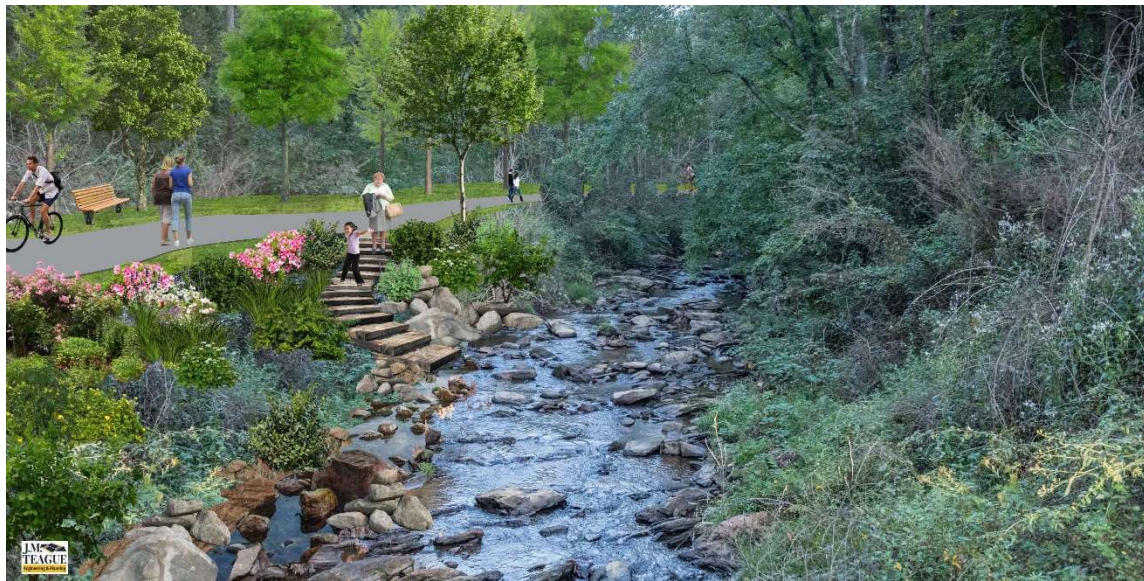
Project Manager: Peyton O'Conner
Project Status: In Progress

Start Date: 1/23/2018

Description: Grant for larger Woodfin Project including greenway, Riverside Park, Silver Line Park, and the Woodfin Wave.

Budget: \$2,250,000

% Budget Used: 0%



PROJECT NAME: Hominy Creek Greenway

DEPARTMENT: Parks, Greenways & Recreation
FUND: 341 Capital Project

Project Manager: Peyton O’Conner

Start Date: TBD

Project Status: Not Started

Description: Funding to match \$320k Federal Highway Administration Surface Transportation Block Grant. This will cover the design of the greenway from Hominy Creek Park to the NC Farmer's Market.

Budget: \$80,000

% Budget Used: 0%



Existing Projects [Asheville-Buncombe Technical College]

PROJECT NAME:	FY20 Emergency Relief	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Emergency repairs and maintenance needed for AB Tech campus capital projects		
<u>Budget:</u>	\$40,000	<u>% Budget Used:</u>	0%
<hr/>			
PROJECT NAME:	Capital Plan Maintenance	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	2/1/2018
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Deferred maintenance projects for AB Tech Asheville campus. Assessment was completed by PFA in 2016 and provided list of capital projects with prioritization (ranked 1-4).		
<u>Budget:</u>	\$12,561,213	<u>% Budget Used:</u>	73%
<hr/>			
PROJECT NAME:	FY20 Energy Savings	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Retrofitting all light fixtures at Victoria Rd Campus to LED		
<u>Budget:</u>	\$500,000	<u>% Budget Used:</u>	65%

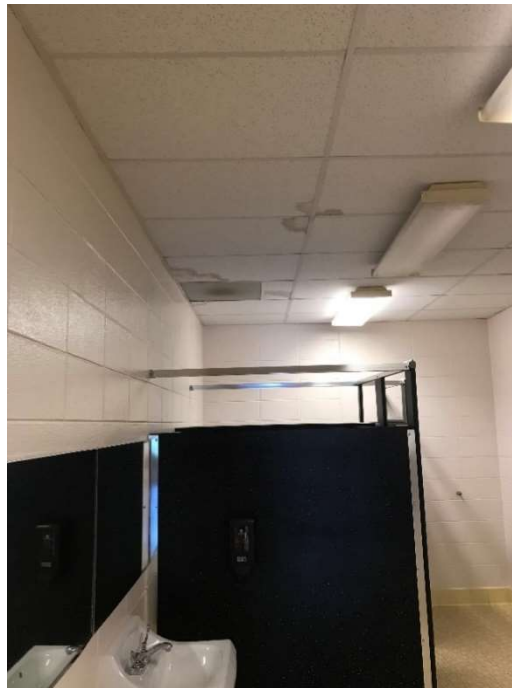
PROJECT NAME:	FY20 Enka Site Assessment & Master Plan	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Site assessment and master plan for AB Tech Enka Campus		
<u>Budget:</u>	\$125,000	<u>% Budget Used:</u>	95%

PROJECT NAME:	FY20 Enka Site Programmatic Capital Investments	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Funding for Enka site CIP		
<u>Budget:</u>	\$75,000	<u>% Budget Used:</u>	0%

PROJECT NAME:	FY20 Enka Site TCC Roofs	DEPARTMENT:	AB Tech
		FUND:	333 AB Tech
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	10/15/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Technology Commercialization Center roof replacement		
<u>Budget:</u>	\$1,700,000	<u>% Budget Used:</u>	1%

Existing Projects [Asheville City Schools]

PROJECT NAME:	Hall Fletcher Restroom Renovations	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	11/20/2018
<u>Project Status:</u>			
<u>Description:</u>	Bringing restrooms to ADA compliance. Contractor is also doing roof replacement.		
<u>Budget:</u>	\$427,304	<u>% Budget Used:</u>	87%



PROJECT NAME: Hall Fletcher Roof Replacements

DEPARTMENT: Asheville City Schools
FUND: 326 Public School Capital Needs Fund

Project Manager: Ronald Lunsford

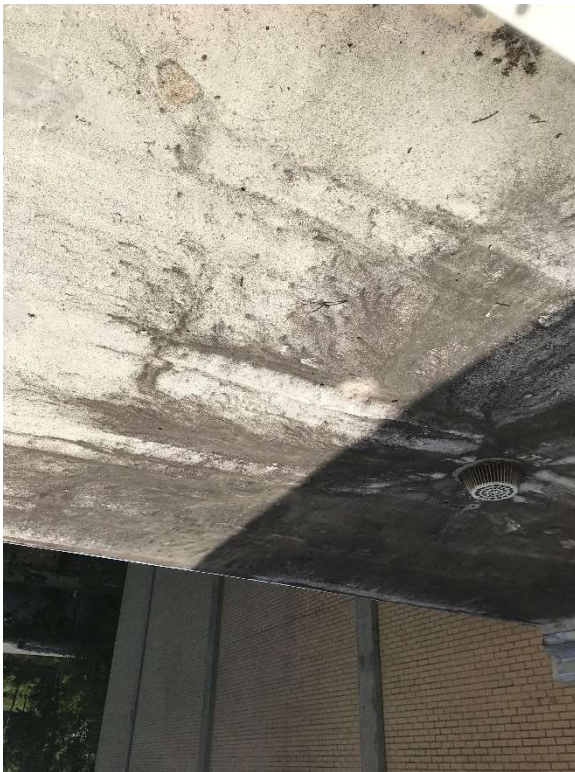
Start Date: 11/20/2018

Project Status:

Description: Roof replacement for large portion of school.

Budget: \$428,375

% Budget Used: 96%



PROJECT NAME:	AHS New Classroom Replacement Building - Design & Assessment	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	11/19/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	This is the replacement for the demolished ROTC building.		
<u>Budget:</u>	\$397,171	<u>% Budget Used:</u>	55%

PROJECT NAME:	AHS New Classroom Replacement Building - Construction	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	11/19/2019
<u>Project Status:</u>	Not Started		
<u>Description:</u>	This is a replacement for the demolished ROTC building.		
<u>Budget:</u>	\$3,488,834	<u>% Budget Used:</u>	0%

PROJECT NAME:	AHS New Classroom Replacement Building - Geotech, Inspections, Agency Fees and Owners Contingency	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	11/19/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	This is the replacement for the demolished ROTC building.		
<u>Budget:</u>	\$373,232	<u>% Budget Used:</u>	4%

PROJECT NAME:	Montford Retaining Wall Repairs	DEPARTMENT:	Asheville City Schools
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	11/19/2019
<u>Project Status:</u>	In Progress		
<u>Description:</u>	Retaining wall dating to 1950's is failing at North Star Academy.		
<u>Budget:</u>	\$740,763	<u>% Budget Used:</u>	6%

PROJECT NAME:	Multiple ACS Schools - Safety and Security Concerns	DEPARTMENT:	Education
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	10/6/2020
<u>Project Status:</u>	Not Started		
<u>Description:</u>	Install secure vestibule at Claxton Elementary. Project will go out for bid in June 2021.		
<u>Budget:</u>	\$110,000	<u>% Budget Used:</u>	0%

PROJECT NAME:	Herring Elementary School – 2022 SCFC Cycle Campuswide Projects	DEPARTMENT:	Education
		FUND:	326 Public School Capital Needs Fund
<u>Project Manager:</u>	Ronald Lunsford	<u>Start Date:</u>	11/5/2020
<u>Project Status:</u>	In Progress		
<u>Description:</u>	HVAC System Controls - \$1,124,953; Replace Dual Temp/Hydronic Pipe Mains and Insulation on 1st and 2nd Floor - \$483,069; Abatement & Roof Drainage, Envelope Repairs, Hot Water System - \$310,175; Door Hardware & Guardrail Replacements - 95,363; Storefront & Window Replacement - \$356,550; Renovations to 6 Group Toilets - \$586,604; Major Kitchen Renovations - \$786,739; Replace Synthetic Floor - \$154,370		
<u>Budget:</u>	\$3,897,823	<u>% Budget Used:</u>	0.5%

Appendix I: Buncombe County Capital Improvement Policy



Capital Improvement Policy

Contents

1.0 Purpose.....	56
2.0 Applicability	56
3.0 Policy	56
4.0 Policy Non-Compliance	57
5.0 Audit.....	57
6.0 Definitions.....	57

1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). The scope of this policy includes all capital projects accounted for in Buncombe County’s general fund, enterprise funds and other components. School capital is managed by the appropriate jurisdiction and is not within the scope of this policy.

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

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

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

2.0 Applicability

This policy applies to all Buncombe County departments and employees. Where there is conflict with any department-specific policy, this document will supersede.

3.0 Policy

3.1 CIP Process

Capital projects requiring new funding should be identified and approved as part of the CIP. The Board of Commissioners may choose to approve a non-CIP project due to urgency or receipt of restricted funds. The CIP will be updated annually for the purpose of reassessing capital needs. A timeframe will be identified in the annual budget calendar for departments to submit new CIP projects and update existing CIP projects.

All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County's five-year CIP. Prioritization of projects will be based on the alignment with criteria and any additional factors established or deemed appropriate by the Capital Review Team.

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

3.2 CIP Adoption

The first year of the Capital Improvement Plan will be approved in conjunction with the adoption of the annual Budget Ordinance. CIP approval by the Board of Commissioners establishes commitment to the first year capital projects only.

The County shall appropriate all funds for capital projects with a Project Ordinance in accordance with the North Carolina Local Government Budget and Fiscal Control Act. A capital project will not begin until a balanced Project Ordinance is adopted. Once adopted, a capital project may not be materially amended without Board approval.

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

3.3 Administration and Implementation

A Capital Review Team will convene annually to evaluate project requests and assist in presentation of requests. The Budget department will provide support for the CIP process, publish the annual budget calendar, maintain CIP documentation, prepare Project Ordinance information, and be a resource for capital project stakeholders as needed.

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

4.0 Policy Non-Compliance

Employees willfully violating the terms and conditions of this policy may be subject to appropriate disciplinary action, up to and including dismissal.

5.0 Audit

All policies for Buncombe County may be subject to audit or review as outlined in the [Internal Auditor's Statement](#).

6.0 Definitions

6.1 Capital Project - construction, renovation or demolition project, or acquisition of land or other assets, valued at or above the threshold established by the Capital Review Team and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.

6.2 Capital Improvement Plan (CIP) - a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.

6.3 Project Manager – employee charged with the management of a specific Capital Project.

Appendix II: Capital Improvement Policy – Standard Operating Procedures

Contents

1.0 Purpose	58
2.0 Specific Procedures	58
3.0 References	59
4.0 Definitions	59

1.0 Purpose

The Capital Improvement Policy defines capital projects and establishes the process for adopting and amending the County’s five-year Capital Improvement Plan (CIP). These procedures provide clarification for the annual CIP process and adoption.

2.0 Specific Procedures

I. Capital Project Requests

- a. Capital project requests are submitted through Workday. Projects may be submitted throughout the year but will only be considered during the current budget cycle if received by that year’s submission deadline.
- b. Any person requesting a project will have attended a Capital Project Submission training administered by the Budget Department.
- c. The requesting department or agency will provide the following information when requesting consideration of a new capital project:
 - Project Title
 - Project Manager and Requestor
 - Project Description
 - Justification
 - Alignment with the County Strategic Plan
 - Estimated Costs
 - Funding Estimates and Sources of Funding
 - Operating Budget Impacts
 - Documentation to support submission
- d. All capital project requests will be reviewed, analyzed, and presented to the Capital Review Team to develop and update the County’s five-year CIP. Prioritization of projects will be based on the alignment with the following criteria and any additional factors established or deemed appropriate by the Capital Review Team:
 - Health and Safety
 - Quality of Life
 - Regulatory Mandate
 - Integrity and reliability of Assets
 - Cost Savings Over Project Life
 - Service Delivery and Effectiveness
 - Synergy with Other Projects
 - Alignment with Strategic Plan

- e. Capital projects may be submitted with a requested start in any of the subsequent five Fiscal Years (e.g. FY22-26 for FY22 budget planning cycle).

II. Capital Review Team

- a. This team may consist of Budget Analyst(s), Performance Management Analyst(s), General Services Director or designee, Information Technology Director or designee, Chief Financial Officer or designee, Assistant County Managers and/or their designees, and any other relevant project stakeholder(s). The Team will convene annually to evaluate project requests. Specific membership shall be evaluated on an annual basis.
- b. Project submitters may choose to provide a presentation to the Review Team about how their project relates to the scoring criteria.
- c. The Review Team will score projects and make recommendations to the County Manager for inclusion in the CIP based on the scoring criteria and budget availability.

III. Capital Project Threshold

- a. The threshold for Capital Project Budgeting is \$100,000 as of FY22 budget planning cycle. The threshold may be changed in the future based on best practice and needs of the County and at the discretion of the Capital Review Team.
- b. Capital projects that do not meet this threshold shall be submitted through the annual budgeting process in the Capital Outlay ledger.

IV. Urgent Capital

- a. If a Department Director has an urgent need for a Capital Project, that request will be submitted to the Budget Department and an impromptu meeting of the Capital Review Team will be called to evaluate the request based on need and criteria and make a recommendation to the County Manager.

3.0 References

- i. Capital Improvement Policy

4.0 Definitions

- I. **Capital Project** - Construction, renovation or demolition project, or acquisition of land or other assets, valued at or more than the threshold established by the Capital Review Team, and with a useful life of at least five years. This includes significant capital maintenance projects. Improvements to or expansions of existing assets must increase appraised value or add to life expectancy to qualify as a capital project.
- II. **Capital Improvement Plan (CIP)** - A long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.
- III. **Project Manager** – Employee charged with the management of a specific Capital Project.

Appendix III: Capital Project Request Form (FY22)

Project Name: _____

Project Manager: _____

Project Requestor: _____

Is This an Energy Savings Project? (Y/N) _____

Project Description & Justification: _____

How does project align with the strategic plan? _____

Requested FY Start of Project: _____

Anticipated Project Duration (years): _____

EXPENDITURES:

PLANNING/DESIGN: Enter the *Total* Amount for Planning/Design \$ _____

ENGINEERING: Enter the *Total* Amount for Engineering \$ _____

LAND: Enter the *Total* Amount for Land \$ _____

CONSTRUCTION: Enter the *Total* Amount for Construction \$ _____

EQUIPMENT: Enter the *Total* Amount for Equipment \$ _____

OTHER: Enter the *Total* Amount for Other \$ _____

CONTINGENCY: Enter the *Total* Amount for Contingency \$ _____

NOTES: Enter Any Additional Details Related to Expenditures: _____

FUNDING:

SOURCES: Select *All* Funding Sources that Apply (To include grants or other funding types) _____

TOTAL AMOUNT: Enter the *Total* Amount of All Funding \$ _____

NOTES: Enter Any Additional Details Related to Funding: _____

OPERATING COST IMPACT

SALARY & BENEFITS COSTS: Enter the *Total* Amount for Personnel Costs \$ _____

UTILITIES COSTS: Enter the *Total* Amount for Utilities Costs \$ _____

MAINTENANCE COSTS: Enter the *Total* Amount for Maintenance Costs \$ _____

OTHER COSTS: Enter the *Total* Amount for Other Costs \$ _____

ANNUAL OPERATING COSTS: Enter the *Total* Amount for Annual Operating Costs \$ _____

NOTES: Enter Any Additional Details Related to Operating Cost Impact: _____

ESTIMATED COST SAVINGS

COST SAVINGS: Enter the *Total* Amount for Cost Savings \$ _____

Explain How Those Cost Savings Would Occur: _____

Attachments (Add additional PDF's, excel files, or other documents as backup for your request. All dollar figures should be supported by quotes or similar backup.)

Appendix IV: Scoring Criteria and Results

Criteria	Weighting Factor	Priority Factor					
		0	1	2	3	4	5
Health & Safety	1.50	Not at all		Very high priority			
Does the project or purchase improve the wellbeing of the residents and employees? Zero does not affect and 5 very much affects the wellbeing of residents and employees							
Quality of Life	1.20						
How does the project or purchase improve the quality of life for residents and visitors? Consider not only the impact of quality but the number of citizens and visitors as a whole in the county that will benefit. Score a zero here for minimal quality of life while a 5 would substantially improve the quality of life of many of the citizens of and visitors to Buncombe County							
Regulatory Mandate	1.50						
Is the project or purchase required by a Federal, State or other governing body mandate? A zero would be there is no mandate requiring the project or purchase and a priority of 5 would be there is a current mandate. A rating in between would mean there is a mandate that will take place but there is a time period before the County must comply							
Integrity and Reliability of Assets	1.20						
Are there frequent problems or issues that require the project to be completed? Is the condition or age of the asset compromising the integrity or use of the asset? Problems could be that equipment needs repairs or the design of something causes frequent accidents. A zero would be no concerns about issues or reliability while a priority of 5 would be frequent problems and/or issues.							
Cost Savings Over the Project Life	1.10						
By constructing the project or purchasing the asset, what will be the impact of future operating costs, cost savings or generation of revenue? A zero would be no revenue generated, minimal cost savings or large operating costs from the project or purchase and a rating of 5 would result in reduced future expenditures, minimal operating costs or substantial generation of revenue							
Service Delivery and Effectiveness	1.10						
Does the project or purchase improve service delivery or provide more effective services to the public? For example, an infrastructure project may provide better access to an area whereas the purchase of a General Services truck may not provide any improvement in service delivery. In these examples, the infrastructure project would receive a priority rating of 5 while the truck would receive a zero.							
Synergy with Other Projects	1.10						
Does the project or purchase enhance or influence other County goals or projects? Projects or purchases that affect other projects or purchases would have a rating of 5 whereas, projects or purchases that stand-alone would be rated zero.							
Strategic Plan	1.50						
Does the project or purchase meet a County Strategic Plan objective? For example, a solar project would align with Environmental Stewardship and rate a factor of 5 while no alignment with the County Strategic Plan would be a zero.							
Highest Possible Score							51

Adapted from White Bear Township, MN Finance Department

Project	Cost Savings Over the Project Life	Health and Safety	Integrity and		Regulatory Mandate	Service Delivery and		Strategic Plan	Synergy with Other Projects	Grand Total
			Reliability of Assets	Quality of Life		Effectiveness	Efficiency			
BAS System for Detention Center	3.5	5.8	5.0	3.4	5.8	4.4	4.3	2.4	34.6	
911 Backup Center	2.2	6.7	3.7	3.5	5.7	4.2	5.3	2.8	34.0	
Solar Panel Installation Phase 2	4.7	3.8	3.3	3.5	3.9	3.2	6.6	4.4	33.2	
Lake Julian Paddle Boat Replacement	2.2	4.9	4.5	4.7	1.9	3.3	6.4	2.8	30.7	
New Restroom Facility for Sports Park	2.4	5.4	3.6	3.9	2.8	3.3	5.1	3.5	29.9	
Owen Park Playground Upgrade	1.5	4.3	3.9	4.8	2.8	3.7	6.2	2.5	29.7	
Accessible Boat Launch at Lake Julian Park	2.2	4.9	2.7	5.0	2.8	3.3	5.8	2.9	29.6	
Lake Julian Bathroom Additions	2.4	5.1	3.3	3.8	3.0	3.1	5.1	3.8	29.6	
Administration Building Envelope Repair	3.2	6.0	5.1	2.6	2.8	3.0	3.6	2.3	28.6	

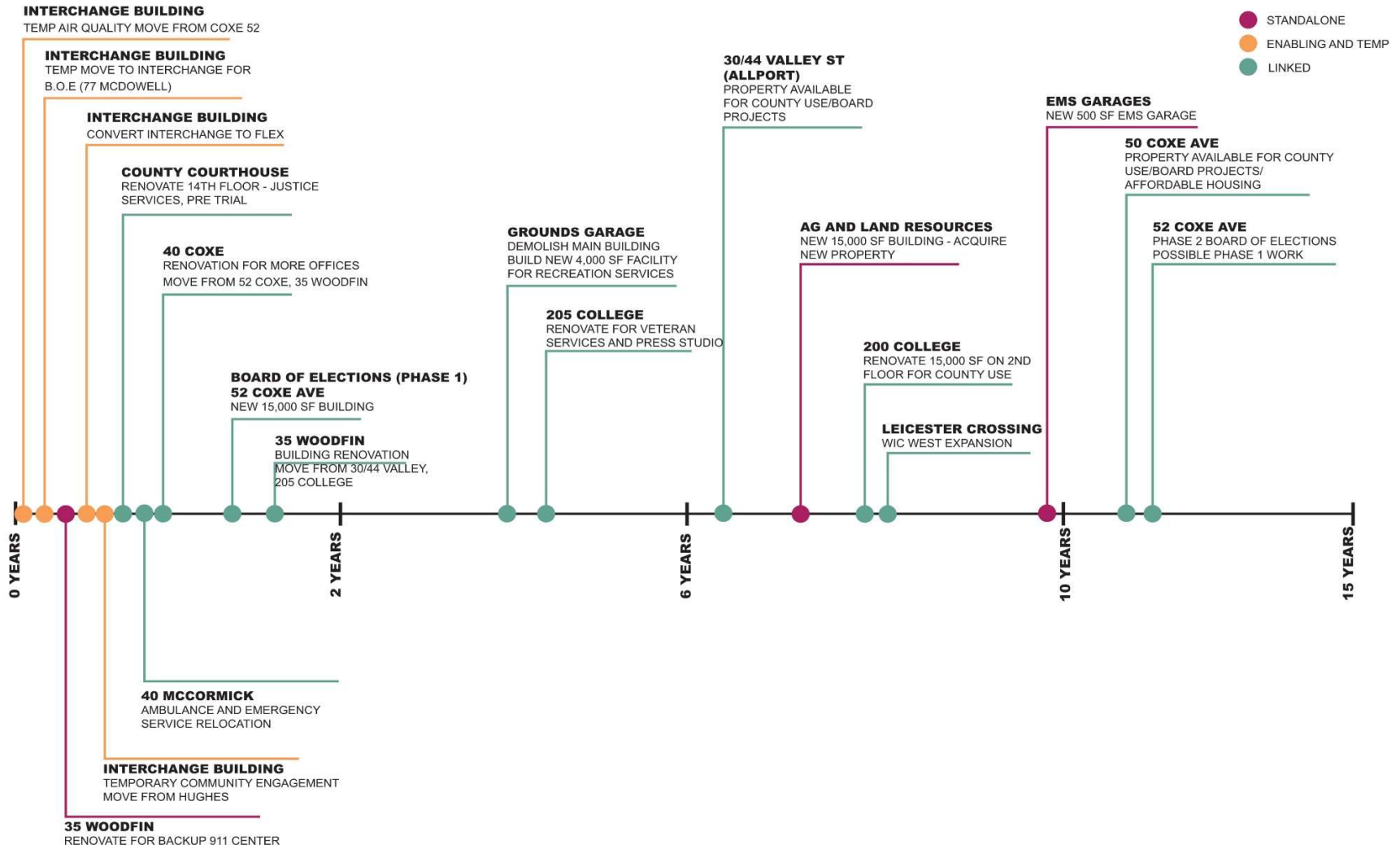
Appendix V: Full List of Submitted Capital Project Requests in FY22

Department	Project Name	FY Start	Disposition
Emergency Services	911 Backup Center	2022	Include in FY22 CIP
Emergency Services	Emergency Operations Center upgrades to Public Safety Training Center Emergency Services Garage/Warehouse Improvements	2022	Disposition to FY23 placeholder
General Services	Administration Building Envelope Repair	2022	Include in FY22 CIP
Intergovernmental Relations	Buncombe Broadband Expansion	2022	Does not meet Capital definition; exploring funding with American Rescue Plan Local Fiscal Recovery Funds
Public Safety Training Center	BCESTF BACKUP GENERATOR AND UPS	2022	Duplicate submission
	Firing range phase 2 design	2022	Disposition to FY23 placeholder
Recreation Services	Accessible Boat Launch at Lake Julian Park	2022	Include in FY22 CIP
	ADA Accessible Park Upgrades	2022	Move to Capital Outlay for FY22 for budget approval
	Adult Playground	2022	Disposition to FY24 placeholder
	Audit of Available Space for Future Development	2022	
	Automatic gate at the Buncombe County Sports Park	2022	Disposition to FY23 placeholder
	Buncombe County Sports Park Dog Park	2022	Include in FY22 CIP
	Charles D. Owen Dog Park	2022	Disposition to FY23 placeholder
	Construct two pickleball courts	2022	Disposition to FY25 placeholder
	Department Five Year Strategic Plan	2022	Submit in FY22 operating budget for annual approval
	Lake Julian Paddle Boat Replacement	2022	Include in FY22 CIP
	Murals on Existing Structures	2022	Disposition to Future Year placeholder
	Open Air Classroom at Charles D. Owen Park	2022	Disposition to FY23 placeholder
	Owen Park Playground Upgrade	2022	Include in FY22 CIP
	Swing Gates for Parks	2022	Disposition to FY23 placeholder

Recreation Services	Upfit to North Buncombe Park Concession Stand	2022	Returned in FY21 to cover with operating dollars
Sheriff	Sheriff's Office - Patrol, Detective Bureau and Evidence Offices	2022	No longer needed; Comprehensive Facility Plan will explore alternative
Solid Waste	C&D Phase 7 Construction Contract	2022	Include in Five Year Solid Waste Plan
	C&D Phase 7 Construction Quality Assurance	2022	
	C&D Phase 7 Permitting and Bidding	2022	
	Cell 7 Construction Contract	2022	
	Cell 7 Construction Quality Assurance	2022	
	Cell 7 Design, Permitting and Bidding	2022	
	Compost Feasibility Study	2022	
	MSW landfill Cell 6 Gas Collection and Control System Expansion	2022	
	Purchase 6 new semi-trucks for transfer station hauling	2022	
Sustainability	Solar Panel Installation - East AVL Library and Firing Range	2022	Include in FY22 CIP
IT	Criminal Justice Information Systems Replacement	2023	Include as FY23 Placeholder
Public Safety Training Center	Firing range phase 2 construction	2023	Include as FY23 Placeholder
Solid Waste	Borrow Investigation and Area Development	2023	Include in Five Year Solid Waste Plan
	Convenient site improvements.	2023	
	Electric (EV/B) Roll Off Truck (Seek Grants)	2023	
	Landfill-Gas-to-Energy Facility- New Generator, Landfill gas delivery skid and equipment	2023	
	MSW cells 1 through 5 gas collection and control Improvements	2023	
	New Track Hoe	2023	
	New Walking Floor trailers (2)	2023	
	Paving for Transfer Station	2023	
Sustainability	Solar Projects - Placeholder for additional rooftop solar on County facilities	2023	Include as FY23 Placeholder

IT	Public Safety Radio System Replacement	2024	Include as FY24 Placeholder
Solid Waste	Landfill inbound weight scale replacement \$70,000	2024	Include in Five Year Solid Waste Plan
	Landfill-gas-to-energy Engine long block rebuild	2024	
	New Walking Floor Trailers (3)	2024	
	Paving Overlay	2024	
	Residential Service Evaluation	2024	
Sustainability	Solar Projects - Placeholder for additional rooftop solar projects for County facilities	2024	Include as FY24 Placeholder
Solid Waste	New Bull Dozer \$300,000	2025	Include in Five Year Solid Waste Plan
	New Walking Floor trailers (2)	2025	
	Outbound Scale Replacement \$70000	2025	
	Tipping Floor Repairs	2025	
Sustainability	Solar Projects - Placeholder for additional rooftop solar projects on county facilities	2025	Include as FY25 Placeholder
Solid Waste	C&D Landfill - Phase 8 Expansion	2026	Include in Five Year Solid Waste Plan
	New Walking Floor trailers (2)	2026	
Sustainability	Solar Projects - Placeholder for additional rooftop solar for County facilities	2026	Include as FY26 Placeholder

Appendix VI: Tentative Projects and Maintenance Identified by the Comprehensive Facilities Assessment



Building Maintenance

- Roof Replacements
- HVAC Unit Replacements
- Finishes updates
- Includes all county buildings including libraries
- **15 year plan** – includes escalation
- Years indicate target year for work to take care of deferred maintenance and not create deferred maintenance in the future.
- Maintenance list assumes Year 0 as FY 2023

Facility Name	CURRENT COST	Escalated Costs by Severity Assessment					Blank Escalated	ESCALATED COST
		0-2 Years Priority 1	3-6 Years Priority 2	7-10 Years Priority 3	11-15 Years Priority 4			
1 - Allport Building 30	\$2,530,242	\$731,808	\$605,167	\$1,183,208	\$510,120	\$0	\$3,030,304	
1 - Allport Building 44	\$3,527,974	\$1,958,999	\$1,245,236	\$686,732	\$0	\$0	\$3,890,967	
2 - Register of Deeds	\$1,247,547	\$0	\$641,112	\$679,763	\$0	\$174,369	\$1,495,244	
2 - Community Engagement	\$165,654	\$56,807	\$43,937	\$59,385	\$0	\$30,909	\$191,038	
3 - Interchange Building	\$2,775,604	\$576,868	\$1,413,061	\$809,454	\$229,576	\$214,079	\$3,243,038	
4 - EMS/911 Center	\$1,876,938	\$98,907	\$1,249,701	\$845,495	\$3,638	\$5,657	\$2,203,397	
5 - County Courthouse	\$8,906,497	\$8,796,485	\$0	\$479,305	\$96,644	\$0	\$9,372,434	
6 - 94 Coxe Avenue Tax Office	\$883,522	\$247,149	\$341,260	\$426,962	\$7,275	\$0	\$1,022,646	
7 - General Services	\$233,914	\$202,531	\$37,141	\$8,095	\$0	\$0	\$247,766	
8 - Grounds Garage	\$152,935	\$13,197	\$159,179	\$0	\$0	\$0	\$172,376	
9 - 40 Coxe Avenue Health and Human Services	\$10,500,818	\$0	\$906,249	\$656,144	\$13,356,226	\$0	\$14,918,619	
10 - Hughes Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 - County Garage	\$317,780	\$26,185	\$332,103	\$0	\$0	\$0	\$358,288	
12 - Leicester Crossing	\$1,650,309	\$0	\$13,904	\$9,664	\$2,372,172	\$0	\$2,395,740	
13 - 50 Coxe Avenue Board of Elections Warehouse.	\$15,168	\$9,639	\$3,405	\$3,640	\$0	\$0	\$16,683	
14 - 52 Coxe Avenue, HHS	\$529,562	\$69,293	\$407,535	\$122,182	\$9,481	\$0	\$608,491	
15 - Mt Carmel Soil and Water	\$222,033	\$13,345	\$53,429	\$72,021	\$152,397	\$0	\$291,192	
16, 17 - Detention Center	\$6,044,574	\$71,608	\$5,817,385	\$142,139	\$1,072,354	\$0	\$7,103,485	
18 - 200 College Street	\$58,743	\$61,093	\$0	\$0	\$0	\$0	\$61,093	
19 - 177 Erwin Hills	\$701,839	\$43,892	\$234,330	\$30,047	\$624,537	\$0	\$932,806	
20 - Animal Shelter	\$298,295	\$0	\$336,295	\$2,510	\$0	\$0	\$338,805	
21 - Courts Complex	\$914,213	\$0	\$0	\$1,022,080	\$145,219	\$0	\$1,167,299	
22 - EMS Garages	\$35,335	\$0	\$37,268	\$0	\$3,638	\$0	\$40,905	
23 - 35 Woodfin	\$4,931,983	\$2,050,791	\$2,184,477	\$6,275	\$0	\$1,273,857	\$5,515,399	
24 - Community Health 257 & 283 Biltmore	\$11,200	\$624	\$6,356	\$6,275	\$0	\$0	\$13,255	
24 - Community Health Child Crisis Center 277 Biltmore	\$211,955	\$11,863	\$891	\$250,703	\$0	\$0	\$263,457	
25 - Board Of Elections	\$533,212	\$121,340	\$224,493	\$96,173	\$0	\$175,691	\$617,697	
26 - 356 Biltmore	\$3,985,817	\$7,280	\$1,014,634	\$1,660,039	\$2,563,893	\$0	\$5,245,846	
27 - Mountain Mobility	\$394,023	\$84,579	\$232,265	\$135,613	\$0	\$0	\$452,457	
28 - West Asheville Library	\$139,130	\$62,435	\$70,621	\$3,284	\$20,745	\$0	\$157,086	
29 - Enka	\$357,038	\$35,448	\$0	\$207,625	\$229,184	\$0	\$472,257	
30 - Swannanoa	\$502,315	\$477,618	\$42,732	\$0	\$7,883	\$0	\$528,233	
31 - Black Mountain	\$384,514	\$171,056	\$130,354	\$18,914	\$131,120	\$0	\$451,444	
32 - Pack	\$2,323,185	\$59,978	\$2,088	\$83,698	\$3,196,609	\$0	\$3,342,374	
33 - South Buncombe Library	\$296,074	\$135,010	\$11,895	\$6,275	\$219,381	\$0	\$372,560	
34 - Fairview	\$247,825	\$16,118	\$115,029	\$314	\$190,212	\$0	\$321,673	
35 - Leicester	\$117,528	\$0	\$45,721	\$11,723	\$98,800	\$0	\$156,244	
36 - South Asheville Library	\$278,677	\$202,437	\$80,752	\$0	\$18,739	\$0	\$301,928	
37 - Weaverville Library	\$155,675	\$159,180	\$2,970	\$0	\$0	\$0	\$162,151	
39 - North Asheville	\$100,288	\$0	\$50,990	\$3,284	\$75,709	\$880	\$130,864	
TOTAL COSTS	\$58,559,935	\$16,573,564	\$18,093,963	\$9,729,019	\$25,335,553	\$1,875,442	\$71,607,540	

References

Donaldson, G. (2015, August). Prioritizing Capital Improvement Planning. *Government Finance Review*, 18–22.

Westerman, N. (2004, June). Managing the Capital Planning Cycle. *Government Finance Review*, 26–31.

Greenways and Trails Master Plan (2012). Retrieved 6/2021;

<https://www.buncombecounty.org/governing/depts/parks/greenways.aspx#sec-greenways-trails-master-plan>

Appendix Q

Line Item Budget



Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
100 General	General Revenues	Revenue Accounts	
		4000:Ad Valorem Taxes	(233,296,662.00)
		4090:Interest	(300,000.00)
		4120:Investment Earnings	(50,000.00)
		4140:Local Option - Sales Tax	(36,344,931.00)
		4150:Miscellaneous Revenue	(1,291,500.00)
		4180:Other Taxes and Licenses	(2,260,000.00)
		4210:Restricted Intergovernmental	(978,760.00)
		4240:Sales and Services	(1,715,156.00)
		4250:Unrestricted Intergovernmental	(625,000.00)
	General Revenues Total		(276,862,009.00)
	Cooperative Extension	Revenue Accounts	
		4150:Miscellaneous Revenue	(3,000.00)
		4240:Sales and Services	(2,000.00)
	Cooperative Extension Total		(5,000.00)
	Detention Center	Revenue Accounts	
		4210:Restricted Intergovernmental	(228,750.00)
		4240:Sales and Services	(3,159,500.00)
	Detention Center Total		(3,388,250.00)
	Direct Assistance	Revenue Accounts	
		4210:Restricted Intergovernmental	(4,649,482.00)
	Direct Assistance Total		(4,649,482.00)
	Division of Social Services	Revenue Accounts	
		4210:Restricted Intergovernmental	(28,945,103.00)
		4240:Sales and Services	(36,316.00)
	Division of Social Services Total		(28,981,419.00)
	Elections	Revenue Accounts	
4240:Sales and Services		(36,000.00)	
Elections Total		(36,000.00)	
Emergency Services	Revenue Accounts		
	4210:Restricted Intergovernmental	(632,419.00)	
	4240:Sales and Services	(5,151,101.00)	
Emergency Services Total		(5,783,520.00)	
Fleet Services	Revenue Accounts		
	4150:Miscellaneous Revenue	(50,000.00)	
Fleet Services Total		(50,000.00)	
General Services	Revenue Accounts		
	4210:Restricted Intergovernmental	(230,000.00)	
	4240:Sales and Services	(596,660.00)	
General Services Total		(826,660.00)	
Governing Body	Revenue Accounts		
	4240:Sales and Services	(2,400.00)	
Governing Body Total		(2,400.00)	
Human Resources	Revenue Accounts		
	4101:Program Revenue	(7,000.00)	
Human Resources Total		(7,000.00)	
Identification Bureau	Revenue Accounts		
	4210:Restricted Intergovernmental	(901,745.00)	
	4240:Sales and Services	(286,490.00)	
Identification Bureau Total		(1,188,235.00)	
Information Technology	Revenue Accounts		
	4240:Sales and Services	(5,400.00)	
Information Technology Total		(5,400.00)	
Interfund Transfers	Revenue Accounts		
	4110:Interfund Transfer Revenue	(5,025,346.00)	

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
100 General	Interfund Transfers Total		(5,025,346.00)
	JCPC - Juvenile Crime Prevention Council	Revenue Accounts	
		4210:Restricted Intergovernmental	(644,477.00)
	JCPC - Juvenile Crime Prevention Council Total		(644,477.00)
	Library	Revenue Accounts	
		4210:Restricted Intergovernmental	(225,206.00)
		4240:Sales and Services	(34,000.00)
	Library Total		(259,206.00)
	Other Financing Sources	Revenue Accounts	
		4230:Sale of Assets	(70,000.00)
		4310:Appropriated Fund Balance	(9,314,218.00)
	Other Financing Sources Total		(9,384,218.00)
	Parking Services	Revenue Accounts	
		4240:Sales and Services	(750,000.00)
	Parking Services Total		(750,000.00)
	Parks, Greenways & Recreation	Revenue Accounts	
		4240:Sales and Services	(146,580.00)
	Parks, Greenways & Recreation Total		(146,580.00)
	Permits & Inspections	Revenue Accounts	
		4190:Permits and Fees	(2,800,000.00)
		4240:Sales and Services	(11,970.00)
	Permits & Inspections Total		(2,811,970.00)
	Planning	Revenue Accounts	
		4240:Sales and Services	(434,000.00)
	Planning Total		(434,000.00)
	PR & Communications	Revenue Accounts	
		4180:Other Taxes and Licenses	(26,000.00)
	PR & Communications Total		(26,000.00)
	Public Health	Revenue Accounts	
		4210:Restricted Intergovernmental	(4,532,402.00)
		4240:Sales and Services	(3,543,032.00)
	Public Health Total		(8,075,434.00)
	Register of Deeds	Revenue Accounts	
		4180:Other Taxes and Licenses	(6,000,000.00)
		4190:Permits and Fees	(1,907,000.00)
	Register of Deeds Total		(7,907,000.00)
	Sheriff's Office	Revenue Accounts	
		4210:Restricted Intergovernmental	(614,832.00)
		4240:Sales and Services	(305,000.00)
	Sheriff's Office Total		(919,832.00)
	Tax Collections	Revenue Accounts	
		4150:Miscellaneous Revenue	(50,000.00)
		4240:Sales and Services	(1,381,259.00)
	Tax Collections Total		(1,431,259.00)
	Agriculture and Land Resources	Revenue Accounts	
		4150:Miscellaneous Revenue	(250.00)
		4210:Restricted Intergovernmental	(30,420.00)
		4310:Appropriated Fund Balance	(30,130.00)
	Agriculture and Land Resources Total		(60,800.00)
	Public Safety Interoperability Partnership (PSIP)	Revenue Accounts	
		4240:Sales and Services	(733,118.00)
	Public Safety Interoperability Partnership (PSIP) Total		(733,118.00)
100 General Total			(360,394,615.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
100 General			
General Government	Budget	Salaries And Benefits	
		5000:Salaries and Wages	543,734.00
		Salary	524,418.00
		Longevity	19,316.00
		5030:Benefits	276,463.00
		Payroll Taxes	41,595.00
		Employer 401(k)	41,954.00
		State Retirement	61,388.00
		Health Insurance	126,504.00
		Life Insurance	336.00
		Retiree Medicare Stabilization	2,778.00
		Unemployment	126.00
		Workers Comp	1,782.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	11,170.00
		Registration	11,170.00
		6060:Office Expenses	6,615.00
		Books and Supplies	500.00
		Dues and Subscriptions	815.00
		Office Supplies	5,300.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	11,834.00
		Non Discretionary Copier Rental	1,570.00
		Non Discretionary Insurance and Bonds	6,965.00
		Non Discretionary Telephone	3,299.00
		Budget Total	849,816.00
	Community Engagement	Salaries And Benefits	
		5000:Salaries and Wages	218,412.00
		Salary	207,295.00
		Longevity	11,117.00
		5030:Benefits	114,676.00
		Payroll Taxes	16,708.00
		Employer 401(k)	16,583.00
		State Retirement	24,658.00
		Health Insurance	54,216.00
		Life Insurance	168.00
		Retiree Medicare Stabilization	1,389.00
		Unemployment	63.00
		Workers Comp	891.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	12,287.00
		(Blank)	238.00
		Airfare	350.00
		Lodging	1,584.00
		Registration	3,800.00
		Rental Car	215.00
		Training	4,600.00
		Travel	1,500.00
		6060:Office Expenses	11,107.00
		Meetings	8,386.00
		Office Supplies	2,180.00
		Printing	541.00
		6090:Contract and Professional Services	264,135.00
		Contracted Services	256,155.00
		Professional Services	7,980.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	9,955.00
		Non Discretionary Copier Rental	2,568.00
		Non Discretionary Insurance and Bonds	3,282.00
		Non Discretionary Telephone	4,105.00
		Community Engagement Total	630,572.00
	County Manager	Salaries And Benefits	
		5000:Salaries and Wages	955,486.00
		Salary	924,054.00
		Longevity	23,432.00
		Temporary Salary	8,000.00
		5030:Benefits	390,429.00
		Payroll Taxes	73,095.00
		Employer 401(k)	68,467.00
		State Retirement	99,269.00
		Health Insurance	144,576.00
		Life Insurance	336.00
		Retiree Medicare Stabilization	2,778.00
		Unemployment	126.00
		Workers Comp	1,782.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	28,829.00
		Airfare	1,800.00
		Employee Training	5,800.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	County Manager	Lodging	6,029.00		
		Parking	100.00		
		Registration	3,000.00		
		Training	2,800.00		
		Training/Meeting Food	2,300.00		
		Travel	7,000.00		
		6060:Office Expenses	25,500.00		
		Books and Supplies	500.00		
		Dues and Subscriptions	8,000.00		
		Event Registration	500.00		
		Meetings	1,700.00		
		Office Supplies	14,500.00		
		Postage	300.00		
		6070:Maintenance and Repair	300.00		
		Equipment Maintenance	300.00		
		6090:Contract and Professional Services	11,300.00		
		Professional Services	11,300.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	24,432.00		
		Non Discretionary Copier Rental	11,770.00		
		Non Discretionary Insurance and Bonds	6,525.00		
		Non Discretionary Telephone	6,137.00		
		County Manager Total			1,436,276.00
		Elections	Salaries And Benefits	5000:Salaries and Wages	603,208.00
				Salary	531,085.00
				Longevity	13,827.00
				Overtime	35,000.00
				Temporary Salary	23,296.00
				5030:Benefits	333,347.00
				Payroll Taxes	46,145.00
				Employer 401(k)	39,166.00
				State Retirement	59,465.00
				Health Insurance	180,720.00
				Life Insurance	504.00
				Retiree Medicare Stabilization	4,167.00
Unemployment	210.00				
Workers Comp	2,970.00				
Operating Expenditures - Discretionary					
6010:Uniforms	1,225.00				
Uniform Cleaning	725.00				
Uniforms	500.00				
6020:Travel and Training	40,470.00				
Airfare	1,000.00				
Lodging	9,500.00				
Registration	14,712.00				
Rental Car	2,720.00				
Training/Meeting Food	2,721.00				
Travel	9,817.00				
6040:Rent and Lease	173,630.00				
Office Space Rental	173,630.00				
6060:Office Expenses	243,478.00				
Dues and Subscriptions	1,223.00				
Employee Recognition	900.00				
Office Food and Provisions	5,115.00				
Office Supplies	79,172.00				
Postage	51,349.00				
Printing	85,590.00				
Safety Equipment	2,600.00				
Janitorial Supplies	1,100.00				
Mail Management	16,429.00				
6070:Maintenance and Repair	105,550.00				
Building and Grounds Maintenance	5,000.00				
Equipment Maintenance	100,550.00				
6075:Equipment	14,500.00				
Non Capital Equipment	14,500.00				
6090:Contract and Professional Services	1,029,610.00				
Contracted Services	933,125.00				
Janitorial Service	25,800.00				
Professional Services	70,685.00				
6160:Advertising	11,500.00				
Advertising	11,500.00				
6500:Information Technology	8,928.00				
IT Equipment	8,928.00				
6525:Telecommunications	2,440.00				
Telephone	2,440.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	72,966.00				
Non Discretionary Copier Rental	5,088.00				
Non Discretionary Insurance and Bonds	11,125.00				
Non Discretionary Motor Fuel	500.00				

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
General Government	Elections	Non Discretionary Telephone	56,253.00
	Elections Total		2,640,852.00
Finance		Salaries And Benefits	
		5000:Salaries and Wages	1,398,219.00
		Salary	1,353,817.00
		Longevity	40,902.00
		Temporary Salary	3,500.00
		5030:Benefits	796,736.00
		Payroll Taxes	106,964.00
		Employer 401(k)	105,170.00
		State Retirement	153,043.00
		Health Insurance	415,656.00
		Life Insurance	1,064.00
		Retiree Medicare Stabilization	8,797.00
		Unemployment	399.00
		Workers Comp	5,643.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	44,425.00
		Airfare	2,800.00
		Lodging	7,268.00
		Registration	21,250.00
		Rental Car	700.00
		Travel	12,407.00
		6040:Rent and Lease	3,412.00
		Equipment Rental	3,412.00
		6060:Office Expenses	30,345.00
		Dues and Subscriptions	6,815.00
		Office Supplies	14,830.00
		Postage	7,200.00
		Printing	1,500.00
		6090:Contract and Professional Services	314,989.00
		Contracted Services	10,500.00
		File and Mail Management	75,180.00
		Professional Services	229,309.00
		6105:Charges and Fees	1,612.00
		Bank Service Charges	1,612.00
		6160:Advertising	500.00
		Advertising	500.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	33,245.00
		Non Discretionary Copier Rental	2,339.00
		Non Discretionary Insurance and Bonds	22,561.00
		Non Discretionary Motor Fuel	250.00
		Non Discretionary Telephone	8,095.00
Finance Total			2,623,483.00
Fleet Services		Salaries And Benefits	
		5000:Salaries and Wages	389,193.00
		Salary	374,746.00
		Longevity	14,447.00
		5030:Benefits	322,672.00
		Payroll Taxes	29,774.00
		Employer 401(k)	28,427.00
		State Retirement	41,748.00
		Health Insurance	216,864.00
		Life Insurance	392.00
		Retiree Medicare Stabilization	3,241.00
		Unemployment	147.00
		Workers Comp	2,079.00
		Operating Expenditures - Discretionary	
		6010:Uniforms	4,042.00
		Uniforms	4,042.00
		6020:Travel and Training	4,110.00
		Registration	4,110.00
		6030:Vehicle Expense	257,882.00
		Auto Maintenance	252,882.00
		Tag and Title	5,000.00
		6060:Office Expenses	64,920.00
		Dues and Subscriptions	5,700.00
		Office Supplies	1,200.00
		Postage	20.00
		Safety Equipment	1,000.00
		Small Tools	7,000.00
		Moving Expenses	50,000.00
		6070:Maintenance and Repair	2,500.00
		Equipment Maintenance	2,500.00
		6090:Contract and Professional Services	17,000.00
		Contracted Services	17,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	16,252.00
		Non Discretionary Copier Rental	375.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	Fleet Services	Non Discretionary Insurance and Bonds	9,868.00		
		Non Discretionary Motor Fuel	1,000.00		
		Non Discretionary Telephone	5,009.00		
		Capital Outlay			
		7000:Capital Outlay	1,745,056.00		
		Vehicles - General Government	758,620.00		
		Vehicles - Sheriff	986,436.00		
		Fleet Services Total	2,823,627.00		
		General Government	Salaries And Benefits	5000:Salaries and Wages	(176,000.00)
				Salary	160,000.00
(Blank)	(336,000.00)				
5030:Benefits	(84,000.00)				
(Blank)	(84,000.00)				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	366,296.00				
Non Discretionary Other Post Employment Benefits	366,296.00				
Contingency					
9002:Budgetary Contingency	590,000.00				
(Blank)	590,000.00				
General Government Total	696,296.00				
General Services	Salaries And Benefits	5000:Salaries and Wages	2,159,105.00		
		Salary	2,016,612.00		
		Longevity	86,755.00		
		Overtime	2,948.00		
		Temporary Salary	52,790.00		
		5030:Benefits	1,289,603.00		
		Payroll Taxes	165,173.00		
		Employer 401(k)	161,325.00		
		State Retirement	237,470.00		
		Health Insurance	692,992.00		
		Life Insurance	2,184.00		
		Retiree Medicare Stabilization	18,057.00		
		Unemployment	819.00		
		Workers Comp	11,583.00		
		Operating Expenditures - Discretionary			
		6000:Utilities	1,907,335.00		
		Utilities	1,907,335.00		
		6010:Uniforms	24,500.00		
		Uniforms	24,500.00		
		6020:Travel and Training	37,021.00		
		Certifications	3,000.00		
		Lodging	3,240.00		
		Miscellaneous	100.00		
		Registration	27,750.00		
		Rental Car	1,075.00		
		Travel	1,856.00		
		6040:Rent and Lease	147,541.00		
		Land Rental	147,541.00		
		6060:Office Expenses	58,554.00		
		Dues and Subscriptions	500.00		
		Office Supplies	9,575.00		
		Janitorial Supplies	48,479.00		
		6070:Maintenance and Repair	884,900.00		
		Building and Grounds Maintenance	824,900.00		
		Pool Resurfacing	60,000.00		
		6075:Equipment	120,735.00		
		Non Capital Equipment	120,735.00		
		6090:Contract and Professional Services	1,731,222.00		
		Contracted Services	866,187.00		
		Janitorial Service	865,035.00		
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	193,942.00				
Non Discretionary Copier Rental	10,462.00				
Non Discretionary Insurance and Bonds	83,066.00				
Non Discretionary Motor Fuel	40,000.00				
Non Discretionary Telephone	60,414.00				
Capital Outlay					
7000:Capital Outlay	125,000.00				
Major Maintenance	125,000.00				
General Services Total	8,679,458.00				
Governing Body	Salaries And Benefits	5000:Salaries and Wages	363,522.00		
		Salary	356,950.00		
		Longevity	6,572.00		
		5030:Benefits	247,855.00		
		Payroll Taxes	27,809.00		
		Employer 401(k)	11,373.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	Governing Body	State Retirement	16,793.00		
		457 Prudential	17,181.00		
		Health Insurance	167,166.00		
		Life Insurance	504.00		
		Retiree Medicare Stabilization	4,167.00		
		Unemployment	189.00		
		Workers Comp	2,673.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	6,348.00		
		Lodging	1,670.00		
		Registration	2,550.00		
		Training	800.00		
		Travel	1,328.00		
		6060:Office Expenses	296,162.00		
		Dues and Subscriptions	288,062.00		
		Office Supplies	7,000.00		
		Postage	300.00		
		Printing	800.00		
		6160:Advertising	3,000.00		
		Advertising	3,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	16,756.00		
		Non Discretionary Copier Rental	688.00		
		Non Discretionary Insurance and Bonds	10,673.00		
		Non Discretionary Telephone	5,395.00		
		Governing Body Total			933,643.00
		Human Resources	Human Resources	Salaries And Benefits	
				5000:Salaries and Wages	1,039,196.00
				Salary	1,005,603.00
				Longevity	33,593.00
				5030:Benefits	553,020.00
				Payroll Taxes	79,499.00
				Employer 401(k)	77,871.00
				State Retirement	113,689.00
				Health Insurance	271,080.00
				Life Insurance	728.00
				Retiree Medicare Stabilization	6,019.00
				Unemployment	273.00
Workers Comp	3,861.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	94,800.00				
Certifications	5,000.00				
Education and Program Materials	6,000.00				
Employee Training	9,000.00				
Registration	3,000.00				
Training	71,000.00				
Training/Meeting Food	800.00				
6060:Office Expenses	100,550.00				
Books and Supplies	10,000.00				
Dues and Subscriptions	19,000.00				
Education and Program Materials	20,000.00				
Employee Recognition	29,000.00				
Meetings	9,000.00				
Office Supplies	6,950.00				
Printing	1,100.00				
Recreation and Educational Programming Expense	5,000.00				
Special Events Expense	500.00				
6090:Contract and Professional Services	85,705.00				
Background Checks	8,000.00				
Contracted Services	57,705.00				
Drug Testing	5,000.00				
Human Resource Development	5,000.00				
Professional Services	10,000.00				
6105:Charges and Fees	25,750.00				
Flex Plan Administration	25,750.00				
6160:Advertising	21,000.00				
Advertising	21,000.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	19,208.00				
Non Discretionary Copier Rental	2,844.00				
Non Discretionary Insurance and Bonds	14,595.00				
Non Discretionary Telephone	1,769.00				
Program Support					
6520:Program Support	43,126.00				
Public Transportation Employee Benefit	3,126.00				
Employee Housing Assistance Benefit Loan Program	40,000.00				
Human Resources Total			1,982,355.00		
Information Technology	Information Technology	Salaries And Benefits			
		5000:Salaries and Wages	4,812,957.00		
		Salary	4,608,476.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	Information Technology	Longevity	184,481.00		
		Temporary Salary	20,000.00		
		5030:Benefits	2,504,691.00		
		Payroll Taxes	368,194.00		
		Employer 401(k)	362,275.00		
		State Retirement	532,087.00		
		Health Insurance	1,192,752.00		
		Life Insurance	3,304.00		
		Retiree Medicare Stabilization	27,317.00		
		Unemployment	1,239.00		
		Workers Comp	17,523.00		
			Operating Expenditures - Discretionary		
			6020:Travel and Training	61,939.00	
			Airfare	600.00	
			Lodging	3,004.00	
			Registration	54,287.00	
			Rental Car	1,075.00	
			Travel	2,973.00	
			6040:Rent and Lease	5,000.00	
			Equipment Rental	5,000.00	
			6060:Office Expenses	7,400.00	
			Office Supplies	6,200.00	
			Postage	1,200.00	
			6090:Contract and Professional Services	573,937.00	
			Contracted Services	573,937.00	
			6500:Information Technology	7,055,840.00	
			Infrastructure Refresh	2,049,579.00	
			IT Licensing and Maintenance	4,515,836.00	
			Technology Refresh	490,425.00	
			6525:Telecommunications	260,000.00	
			Connectivity	260,000.00	
			Operating Expenditures - Non-Discretionary		
			6510:Non Discretionary	187,596.00	
			Non Discretionary Copier Rental	503.00	
			Non Discretionary Insurance and Bonds	140,363.00	
			Non Discretionary Motor Fuel	1,000.00	
			Non Discretionary Telephone	45,730.00	
			Information Technology Total	15,469,360.00	
		Internal Audit	Salaries And Benefits	5000:Salaries and Wages	257,620.00
				Salary	249,513.00
				Longevity	8,107.00
				5030:Benefits	125,481.00
				Payroll Taxes	19,708.00
				Employer 401(k)	19,961.00
				State Retirement	29,085.00
				Health Insurance	54,216.00
				Life Insurance	168.00
				Retiree Medicare Stabilization	1,389.00
				Unemployment	63.00
				Workers Comp	891.00
	Operating Expenditures - Discretionary				
	6020:Travel and Training			39,900.00	
	Airfare			3,000.00	
	Lodging			6,800.00	
	Training			17,800.00	
	Travel			12,300.00	
	6060:Office Expenses			13,200.00	
	Dues and Subscriptions			4,000.00	
	Education and Program Materials			3,000.00	
	Meetings			700.00	
	Office Supplies			5,500.00	
	6090:Contract and Professional Services			10,000.00	
	Contracted Services			10,000.00	
	Operating Expenditures - Non-Discretionary				
	6510:Non Discretionary	3,303.00			
	Non Discretionary Insurance and Bonds	2,125.00			
	Non Discretionary Telephone	1,178.00			
	Internal Audit Total	449,504.00			
Legal and Risk	Salaries And Benefits	5000:Salaries and Wages	749,875.00		
		Salary	716,144.00		
		Longevity	33,731.00		
		5030:Benefits	331,682.00		
		Payroll Taxes	57,366.00		
		Employer 401(k)	57,292.00		
		State Retirement	84,661.00		
		Health Insurance	126,504.00		
		Life Insurance	392.00		
		Retiree Medicare Stabilization	3,241.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted				
General Government	Legal and Risk	Unemployment	147.00				
		Workers Comp	2,079.00				
		Operating Expenditures - Discretionary					
		6020:Travel and Training	17,980.00				
		Lodging	7,015.00				
		Registration	7,000.00				
		Rental Car	1,419.00				
		Travel	2,546.00				
		6060:Office Expenses	14,226.00				
		Books and Supplies	500.00				
		Dues and Subscriptions	11,916.00				
		Office Supplies	1,560.00				
		Postage	250.00				
		6090:Contract and Professional Services	101,200.00				
		Professional Services	101,200.00				
		6105:Charges and Fees	1,000.00				
		Court Filing Fees	1,000.00				
		Operating Expenditures - Non-Discretionary					
		6510:Non Discretionary	14,192.00				
		Non Discretionary Copier Rental	2,140.00				
		Non Discretionary Insurance and Bonds	7,970.00				
		Non Discretionary Telephone	4,082.00				
		Legal and Risk Total	1,230,155.00				
		Parking Services	Operating Expenditures - Discretionary	6070:Maintenance and Repair	22,500.00		
				Building and Grounds Maintenance	22,500.00		
				6075:Equipment	10,000.00		
				Non Capital Equipment	10,000.00		
				6090:Contract and Professional Services	465,000.00		
				Contracted Services	465,000.00		
				Operating Expenditures - Non-Discretionary			
				6510:Non Discretionary	18,880.00		
				Non Discretionary Insurance and Bonds	18,880.00		
				Parking Services Total	516,380.00		
				Performance Management	Salaries And Benefits	5000:Salaries and Wages	907,492.00
						Salary	869,715.00
Longevity	31,777.00						
Temporary Salary	6,000.00						
5030:Benefits	410,959.00						
Payroll Taxes	69,424.00						
Employer 401(k)	69,576.00						
State Retirement	101,778.00						
Health Insurance	162,648.00						
Life Insurance	504.00						
Retiree Medicare Stabilization	4,167.00						
Unemployment	189.00						
Workers Comp	2,673.00						
Operating Expenditures - Discretionary							
6020:Travel and Training	20,542.00						
Airfare	1,577.00						
Employee Training	500.00						
Lodging	2,370.00						
Parking	50.00						
Registration	13,696.00						
Rental Car	553.00						
Training/Meeting Food	1,796.00						
6060:Office Expenses	4,176.00						
Dues and Subscriptions	1,676.00						
Office Supplies	2,500.00						
Operating Expenditures - Non-Discretionary							
6510:Non Discretionary	16,105.00						
Non Discretionary Insurance and Bonds	10,345.00						
Non Discretionary Telephone	5,760.00						
Program Support							
6520:Program Support	45,000.00						
Program Support	45,000.00						
Performance Management Total	1,404,274.00						
PR & Communications	Salaries And Benefits	5000:Salaries and Wages	480,526.00				
		Salary	464,419.00				
		Longevity	16,107.00				
		5030:Benefits	241,619.00				
		Payroll Taxes	36,761.00				
		Employer 401(k)	37,154.00				
		State Retirement	54,250.00				
		Health Insurance	108,432.00				
		Life Insurance	336.00				
		Retiree Medicare Stabilization	2,778.00				

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	PR & Communications	Unemployment	126.00		
		Workers Comp	1,782.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	3,029.00		
		Rental Car	450.00		
		Training	1,445.00		
		Travel	1,134.00		
		6060:Office Expenses	18,300.00		
		Dues and Subscriptions	5,000.00		
		Office Food and Provisions	300.00		
		Office Supplies	6,000.00		
		Printing	7,000.00		
		6070:Maintenance and Repair	9,700.00		
		Equipment Maintenance	9,700.00		
		6090:Contract and Professional Services	5,000.00		
		Government Access Channel	5,000.00		
		6160:Advertising	18,000.00		
		Advertising	15,000.00		
		Facebook Advertising	3,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	18,449.00		
		Non Discretionary Insurance and Bonds	7,432.00		
		Non Discretionary Telephone	11,017.00		
		PR & Communications Total	794,623.00		
		Register of Deeds	Salaries And Benefits	5000:Salaries and Wages	924,963.00
				Salary	882,219.00
				Longevity	34,744.00
				Temporary Salary	8,000.00
				5030:Benefits	624,900.00
				Payroll Taxes	72,352.00
				Employer 401(k)	70,576.00
				State Retirement	103,525.00
				Health Insurance	343,368.00
				Life Insurance	952.00
				Register of Deeds Supplemental Retirement Payment	20,850.00
				Retiree Medicare Stabilization	7,871.00
				Unemployment	357.00
Workers Comp	5,049.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	7,000.00				
Lodging	2,000.00				
Training	1,500.00				
Travel	3,500.00				
6060:Office Expenses	44,350.00				
Dues and Subscriptions	1,650.00				
Office Supplies	26,000.00				
Postage	6,200.00				
Printing	10,500.00				
6070:Maintenance and Repair	1,000.00				
Equipment Maintenance	1,000.00				
6090:Contract and Professional Services	10,000.00				
Contracted Services	10,000.00				
6105:Charges and Fees	2,964,000.00				
Credit Card Processing Fee	17,000.00				
Excise Tax	2,940,000.00				
Electronic Birth Registration System Payment	7,000.00				
6500:Information Technology	9,230.00				
Data Processing	9,230.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	42,738.00				
Non Discretionary Copier Rental	19,263.00				
Non Discretionary Insurance and Bonds	21,658.00				
Non Discretionary Telephone	1,817.00				
Register of Deeds Total	4,628,181.00				
Strategic Partnership Grants	Salaries And Benefits	5000:Salaries and Wages	173,524.00		
		Salary	167,445.00		
		Longevity	6,079.00		
		5030:Benefits	84,079.00		
		Payroll Taxes	13,275.00		
		Employer 401(k)	13,395.00		
		State Retirement	19,591.00		
		Health Insurance	36,144.00		
		Life Insurance	112.00		
		Retiree Medicare Stabilization	926.00		
		Unemployment	42.00		
		Workers Comp	594.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	3,138.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	Strategic Partnership Grants	Registration	1,015.00		
		Travel	2,123.00		
		6060:Office Expenses	850.00		
		Meetings	250.00		
		Office Supplies	500.00		
		Postage	50.00		
		Printing	50.00		
		6090:Contract and Professional Services	5,200.00		
		Professional Services	5,200.00		
		6160:Advertising	1,000.00		
		Advertising	1,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	2,767.00		
		Non Discretionary Insurance and Bonds	2,125.00		
		Non Discretionary Telephone	642.00		
		Program Support			
		6520:Program Support	1,489,305.00		
		Program Support	1,489,305.00		
		Strategic Partnership Grants Total			1,759,863.00
		Sustainability		Salaries And Benefits	
				5000:Salaries and Wages	87,913.00
				Salary	82,937.00
				Longevity	4,976.00
				5030:Benefits	42,194.00
				Payroll Taxes	6,725.00
				Employer 401(k)	6,635.00
State Retirement	9,925.00				
Health Insurance	18,072.00				
Life Insurance	56.00				
Retiree Medicare Stabilization	463.00				
Unemployment	21.00				
Workers Comp	297.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	2,458.00				
Lodging	724.00				
Registration	900.00				
Travel	834.00				
6060:Office Expenses	1,400.00				
Dues and Subscriptions	900.00				
Office Supplies	500.00				
6090:Contract and Professional Services	397,500.00				
Contracted Services	182,500.00				
Professional Services	215,000.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	1,063.00				
Non Discretionary Insurance and Bonds	1,063.00				
Sustainability Total				532,528.00	
Tax Assessment				Salaries And Benefits	
				5000:Salaries and Wages	1,760,455.00
				Salary	1,616,480.00
				Longevity	67,987.00
		Temporary Salary	75,988.00		
		5030:Benefits	1,170,322.00		
		Payroll Taxes	134,675.00		
		Employer 401(k)	129,319.00		
		State Retirement	193,645.00		
		Health Insurance	686,736.00		
		Life Insurance	1,736.00		
		Retiree Medicare Stabilization	14,353.00		
		Unemployment	651.00		
		Workers Comp	9,207.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	29,200.00		
		Lodging	8,400.00		
		Registration	15,900.00		
		Training	1,000.00		
		Travel	3,900.00		
		6060:Office Expenses	93,800.00		
		Dues and Subscriptions	32,400.00		
		Office Supplies	25,400.00		
		Postage	10,000.00		
		Printing	26,000.00		
		6090:Contract and Professional Services	439,600.00		
		Contracted Services	369,600.00		
		Professional Services	70,000.00		
		6160:Advertising	1,500.00		
		Legal Advertising	1,500.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	68,287.00		
Non Discretionary Copier Rental	13,325.00				

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
General Government	Tax Assessment	Non Discretionary Insurance and Bonds	34,920.00		
		Non Discretionary Motor Fuel	2,000.00		
		Non Discretionary Telephone	18,042.00		
	Tax Assessment Total			3,563,164.00	
	Tax Collections	Salaries And Benefits	5000:Salaries and Wages	776,488.00	
			Salary	736,100.00	
			Longevity	30,388.00	
			Overtime	10,000.00	
			5030:Benefits	519,272.00	
			Payroll Taxes	59,402.00	
Employer 401(k)			57,624.00		
State Retirement			85,183.00		
Health Insurance			306,182.00		
Life Insurance			728.00		
Retiree Medicare Stabilization			6,019.00		
Unemployment			273.00		
Workers Comp		3,861.00			
Operating Expenditures - Discretionary		6020:Travel and Training	9,730.00		
		Lodging	4,370.00		
		Registration	3,000.00		
		Rental Car	710.00		
		Travel	1,650.00		
		6060:Office Expenses	122,995.00		
		Dues and Subscriptions	3,250.00		
		Miscellaneous	1,200.00		
		Office Supplies	15,000.00		
		Postage	76,245.00		
		Printing	27,300.00		
		6070:Maintenance and Repair	3,377.00		
		Equipment Maintenance	3,377.00		
		6090:Contract and Professional Services	52,750.00		
		Contracted Services	50,000.00		
		Legal Services	2,750.00		
		6105:Charges and Fees	690,000.00		
	Credit Card Processing Fee	146,000.00			
Registered Motor Vehicles Collection Fee	544,000.00				
6160:Advertising	6,000.00				
Legal Advertising	6,000.00				
Operating Expenditures - Non-Discretionary	6510:Non Discretionary	24,394.00			
	Non Discretionary Copier Rental	5,794.00			
	Non Discretionary Insurance and Bonds	15,513.00			
	Non Discretionary Telephone	3,087.00			
Tax Collections Total			2,205,006.00		
General Government Total			55,849,416.00		
Human Services	Animal Services	Operating Expenditures - Discretionary	6060:Office Expenses	1,100.00	
			Janitorial Supplies	1,100.00	
			6070:Maintenance and Repair	500.00	
			Equipment Maintenance	500.00	
			6090:Contract and Professional Services	1,465,250.00	
		Contracted Services	1,442,450.00		
		Janitorial Service	22,800.00		
		Operating Expenditures - Non-Discretionary	6510:Non Discretionary	47,946.00	
			Non Discretionary Copier Rental	15,331.00	
			Non Discretionary Telephone	32,615.00	
	Animal Services Total			1,514,796.00	
	Behavioral Health		Operating Expenditures - Discretionary	6090:Contract and Professional Services	600,000.00
		Behavioral Health Consult		600,000.00	
		Program Support	6520:Program Support	256,478.00	
			Program Support	256,478.00	
Behavioral Health Total			856,478.00		
Direct Assistance	Program Support	6520:Program Support	8,651,392.00		
		Additional Standard Board Rate IV-E	65,000.00		
		Additional Standard Board Rate State	67,550.00		
		Adoption Assistance	724,300.00		
		Adoption Vendor - Medical	19,000.00		
		Adoption Vendor - Non-Recurring	31,000.00		
		Adoption Vendor - Therapeutic	29,000.00		
		Child Placing Agency IV-E	364,000.00		
		Child Placing Agency IV-E Maximization Administration	605,000.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
Human Services	Direct Assistance	Child Placing Agency State	150,000.00		
		Child Placing Agency State Administration	70.00		
		Child Placing Agency State Maximization Administration	150,000.00		
		Contracts, Grants & Subcontractors	30,000.00		
		Crisis Intervention Program	916,828.00		
		Energy Neighbor	49,000.00		
		Family Preservation Adult	5,000.00		
		Family Preservation Child	27,000.00		
		Family Preservation Transportation	4,300.00		
		General Assistance	30,000.00		
		Helping Each Member Cope	16,705.00		
		Level 2 IV-E	208,000.00		
		Level 2 State	78,000.00		
		Level 3 IV-E	21,500.00		
		Level 3 IV-E Maximization	18,000.00		
		Level 3 State	17,000.00		
		Level 3 State Maximization	16,000.00		
		Low-Income Energy Assistance Program (LIHEAP)	916,828.00		
		Non-Emergency Medicaid Transportation	98,000.00		
		Non-Reimbursable Board	59,786.00		
		Residential Cost IV-E	83,000.00		
		Residential Cost IV-E Maximization	692,000.00		
		Residential Cost State	48,000.00		
		Residential Cost State Maximization	290,000.00		
		Services for the Blind	9,925.00		
		Special Assistance	1,500,000.00		
		Special Child Adoption	40,500.00		
		Standard Board Rate IV-E	332,000.00		
		Standard Board Rate State	223,600.00		
		Temporary Assistance for Needy Families (TANF)	400,500.00		
		Unclaimed Bodies	15,000.00		
		Homeowner Assistance	300,000.00		
		Direct Assistance Total			8,651,392.00
		Division of Social Services		Salaries And Benefits	
				5000:Salaries and Wages	27,144,660.00
				Salary	26,067,860.00
				Longevity	1,076,800.00
				5030:Benefits	14,884,858.00
				Payroll Taxes	2,076,568.00
				Employer 401(k)	2,085,429.00
				State Retirement	2,766,041.00
				Health Insurance	7,587,348.00
				Life Insurance	24,270.00
				Retiree Medicare Stabilization	204,646.00
				Unemployment	9,282.00
		Workers Comp	131,274.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	451,575.00		
		Airfare	290.00		
		Client Related Travel	260,765.00		
		Employee Training	25,945.00		
		Lodging	34,810.00		
		Parking	1,645.00		
		Registration	25,292.00		
		Rental Car	31,585.00		
		Training/Meeting Food	12,600.00		
		Travel	54,263.00		
		Food - Do Not Claim	4,380.00		
		6030:Vehicle Expense	50.00		
		Auto Maintenance	50.00		
		6060:Office Expenses	267,047.00		
		Books and Supplies	100.00		
		Dues and Subscriptions	13,840.00		
		Employee Recognition	6,220.00		
		Non Food Office Provisions	300.00		
		Office Supplies	139,600.00		
		Postage	95,108.00		
		Printing	11,879.00		
		6070:Maintenance and Repair	38,330.00		
		Building and Grounds Maintenance	27,830.00		
		Equipment Maintenance	10,500.00		
		6075:Equipment	3,700.00		
		Non Capital Equipment	3,700.00		
		6090:Contract and Professional Services	2,429,280.00		
		Background Checks	30,100.00		
		Behavioral Health Consult	192,300.00		
		Building Security	92,560.00		
		Contract Workers	29,310.00		
		Contracted Services	60,500.00		
		Disposal Services	14,500.00		
		DNA Testing	10,500.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted				
Human Services	Division of Social Services	Drug Testing	27,800.00				
		File and Mail Management	704,422.00				
		Human Resource Development	6,550.00				
		Interpreter	65,265.00				
		Janitorial Service	248,708.00				
		Legal Services	3,050.00				
		Neutral Facilitation	112,180.00				
		Professional Services	21,650.00				
		Substance Abuse Services	591,885.00				
		Transcription Service	218,000.00				
		6105:Charges and Fees	14,500.00				
		Bank Service Charges	5,300.00				
		Court Filing Fees	5,000.00				
		Credit Card Processing Fee	2,000.00				
		Vital Records	2,200.00				
		6160:Advertising	10,676.00				
		Advertising	4,676.00				
		Legal Advertising	6,000.00				
		Operating Expenditures - Non-Discretionary					
		6510:Non Discretionary	2,135,098.00				
		Non Discretionary Copier Rental	141,581.00				
		Non Discretionary Insurance and Bonds	1,751,692.00				
		Non Discretionary Motor Fuel	8,500.00				
		Non Discretionary Telephone	233,325.00				
		Program Support					
		6520:Program Support	5,836,680.00				
		Adult Day Care	124,515.00				
		Adult In-Home Aide	89,975.00				
		Board - SSI (Trust)	14,000.00				
		Child Care	18,000.00				
		Client Supplies	58,500.00				
		Client Support	47,500.00				
		Client Transportation	150,185.00				
		Community Child Protection Team	1,500.00				
		Contracts, Grants & Subcontractors	966,500.00				
		Crisis Intervention Program	160,078.00				
		Domestic Violence Lethality Prevention	17,160.00				
		Emergency Placements	20,000.00				
		Guardianship	426,300.00				
		Home Assessment	5,000.00				
		LINKS - Independent Living	66,242.00				
		LINKS Trust - Housing Funds	14,763.00				
		LINKS Trust - Transitional Funds	116,105.00				
		Low-Income Energy Assistance Program (LIHEAP)	160,078.00				
		Medical Expense	10,000.00				
		Non-Emergency Medicaid Transportation	886,000.00				
		Parenting Education	77,925.00				
		Program Administration	2,059,009.00				
		Recruitment and Retention	28,425.00				
		Social Work Visitations	287,500.00				
		Temporary Assistance for Needy Families (TANF)	31,000.00				
		Tutoring	420.00				
		Division of Social Services Total			53,216,454.00		
		Human Services		Salaries And Benefits			
				5000:Salaries and Wages	(480,000.00)		
				Salary	200,000.00		
				(Blank)	(680,000.00)		
				5030:Benefits	(170,000.00)		
				(Blank)	(170,000.00)		
				Operating Expenditures - Non-Discretionary			
				6510:Non Discretionary	743,193.00		
				Non Discretionary Other Post Employment Benefits	743,193.00		
				Contingency			
				9002:Budgetary Contingency	365,000.00		
				(Blank)	365,000.00		
				Human Services Total			458,193.00
		Public Health		Salaries And Benefits			
				5000:Salaries and Wages	8,660,772.00		
				Salary	8,345,397.00		
Longevity	315,375.00						
5030:Benefits	4,949,805.00						
Payroll Taxes	662,547.00						
Employer 401(k)	659,856.00						
State Retirement	872,628.00						
Health Insurance	2,652,178.00						
Life Insurance	7,314.00						
Retiree Medicare Stabilization	56,486.00						
Unemployment	2,562.00						
Workers Comp	36,234.00						
Operating Expenditures - Discretionary							

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
Human Services	Public Health	6010:Uniforms	1,700.00		
		Uniform Cleaning	1,525.00		
		Uniforms	175.00		
		6020:Travel and Training	188,901.00		
		Airfare	2,700.00		
		Client Related Travel	24,061.00		
		Employee Training	13,720.00		
		Lodging	40,434.00		
		Parking	450.00		
		Registration	30,604.00		
		Rental Car	8,600.00		
		Training/Meeting Food	12,950.00		
		Travel	52,837.00		
		Food - Do Not Claim	2,545.00		
		6060:Office Expenses	250,082.00		
		Dues and Subscriptions	34,830.00		
		Education and Program Materials	80,949.00		
		Employee Recognition	3,712.00		
		Office Food and Provisions	200.00		
		Office Supplies	73,749.00		
		Postage	37,438.00		
		Printing	19,204.00		
		6070:Maintenance and Repair	18,435.00		
		Building and Grounds Maintenance	5,000.00		
		Equipment Maintenance	13,435.00		
		6075:Equipment	1,000.00		
		Non Capital Equipment	1,000.00		
		6090:Contract and Professional Services	5,051,091.00		
		Background Checks	800.00		
		Building Security	32,522.00		
		Contracted Services	4,548,993.00		
		Disposal Services	6,900.00		
		Drug Testing	823.00		
		File and Mail Management	54,551.00		
		Interpreter	28,000.00		
		Janitorial Service	69,952.00		
		Professional Services	303,950.00		
		Transcription Service	4,600.00		
		6105:Charges and Fees	11,250.00		
		Court Filing Fees	250.00		
		Credit Card Processing Fee	11,000.00		
		6110:Medical Supplies	919,720.00		
		Flu Vaccine	32,500.00		
		Medical Supplies	161,220.00		
		Pharmaceuticals	216,000.00		
		Vaccines	510,000.00		
		6160:Advertising	7,759.00		
		Advertising	7,759.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	275,624.00		
		Non Discretionary Copier Rental	21,478.00		
		Non Discretionary Insurance and Bonds	160,761.00		
		Non Discretionary Motor Fuel	14,339.00		
		Non Discretionary Telephone	79,046.00		
		Program Support			
		6520:Program Support	2,934,150.00		
		Client Supplies	10,000.00		
		Client Support	7,000.00		
		Client Transportation	4,400.00		
		Contracts, Grants & Subcontractors	2,912,750.00		
		Public Health Total			23,270,289.00
		Veterans Service		Salaries And Benefits	
				5000:Salaries and Wages	255,047.00
				Salary	245,354.00
				Longevity	9,693.00
				5030:Benefits	133,466.00
				Payroll Taxes	19,511.00
				Employer 401(k)	19,628.00
				State Retirement	25,989.00
				Health Insurance	64,990.00
				Life Insurance	224.00
				Retiree Medicare Stabilization	1,852.00
Unemployment	84.00				
Workers Comp	1,188.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	8,662.00				
Lodging	4,192.00				
Registration	1,500.00				
Rental Car	430.00				
Travel	2,540.00				
6060:Office Expenses	200.00				

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
Human Services	Veterans Service	Dues and Subscriptions	200.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	4,558.00
		Non Discretionary Insurance and Bonds	4,058.00
		Non Discretionary Motor Fuel	500.00
		Program Support	
		6520:Program Support	100.00
		Client Transportation	100.00
		Veterans Service Total	402,033.00
		Human Services Total	88,369,635.00
Public Safety	Detention Center	Salaries And Benefits	
		5000:Salaries and Wages	10,025,666.00
		Salary	9,702,573.00
		Longevity	264,093.00
		Overtime	34,000.00
		Temporary Salary	25,000.00
		5030:Benefits	6,618,167.00
		Payroll Taxes	766,942.00
		Employer 401(k)	753,089.00
		State Retirement	1,115,870.00
		Health Insurance	3,813,192.00
		Life Insurance	11,312.00
		Retiree Medicare Stabilization	93,526.00
		Unemployment	4,242.00
		Workers Comp	59,994.00
		Operating Expenditures - Discretionary	
		6000:Utilities	617,676.00
		Utilities	617,676.00
		6010:Uniforms	97,338.00
		Uniforms	97,338.00
		6020:Travel and Training	54,467.00
		Employee Training	30,797.00
		Travel	23,670.00
		6060:Office Expenses	838,097.00
		Employee Lunches	9,750.00
		Inmate Supplies	111,282.00
		Non Food Office Provisions	43,238.00
		Office Food and Provisions	595,453.00
		Office Supplies	75,911.00
		Postage	2,463.00
		6070:Maintenance and Repair	296,672.00
		Building and Grounds Maintenance	258,000.00
		Equipment Maintenance	38,672.00
		6075:Equipment	42,203.00
		Non Capital Equipment	42,203.00
		6090:Contract and Professional Services	2,483,153.00
		Contracted Services	2,125,655.00
		Inmate Medical Services	300,000.00
		Medical Services	17,498.00
		NCDC Housing	40,000.00
		6110:Medical Supplies	49,710.00
		Medical Supplies	49,710.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	372,207.00
		Non Discretionary Copier Rental	11,509.00
Non Discretionary Insurance and Bonds	325,642.00		
Non Discretionary Telephone	35,056.00		
Detention Center Total	21,495,356.00		
Emergency Services		Salaries And Benefits	
		5000:Salaries and Wages	10,686,255.00
		Salary	9,519,812.00
		Longevity	329,345.00
		Overtime	104,000.00
		Temporary Salary	733,098.00
		5030:Benefits	5,974,184.00
		Payroll Taxes	817,497.00
		Employer 401(k)	747,186.00
		State Retirement	1,143,756.00
		Health Insurance	3,134,102.00
		Life Insurance	8,680.00
		Retiree Medicare Stabilization	71,765.00
		Unemployment	3,381.00
		Workers Comp	47,817.00
		Operating Expenditures - Discretionary	
		6010:Uniforms	158,974.00
		Cleaning Expense	56,642.00
Uniforms	102,332.00		
6020:Travel and Training	49,365.00		
Agency Travel	420.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
Public Safety	Emergency Services	Airfare	325.00		
		Employee Training	4,830.00		
		Lodging	15,866.00		
		Registration	11,150.00		
		Rental Car	4,781.00		
		Training	1,175.00		
		Travel	10,818.00		
		6060:Office Expenses	105,529.00		
		Dues and Subscriptions	15,008.00		
		Employee Recognition	4,300.00		
		Non Food Office Provisions	1,000.00		
		Office Food and Provisions	6,085.00		
		Office Supplies	28,887.00		
		Postage	2,500.00		
		Printing	4,099.00		
		Safety Equipment	26,453.00		
		Signage	15,000.00		
		Standby Supplies	2,197.00		
		6070:Maintenance and Repair	66,252.00		
		Equipment Maintenance	66,252.00		
		6075:Equipment	70,205.00		
		Non Capital Equipment	70,205.00		
		6090:Contract and Professional Services	606,725.00		
		Contracted Services	533,725.00		
		Janitorial Service	73,000.00		
		6110:Medical Supplies	709,144.00		
		Medical Supplies	709,144.00		
		6500:Information Technology	30,000.00		
		Telephone	30,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	519,751.00		
		Non Discretionary Copier Rental	12,388.00		
		Non Discretionary Insurance and Bonds	277,246.00		
		Non Discretionary Motor Fuel	160,000.00		
		Non Discretionary Telephone	70,117.00		
		Program Support			
		6520:Program Support	108,000.00		
		Arson Task Force	2,000.00		
		BC Firefighters Association	10,000.00		
		Contracts, Grants & Subcontractors	96,000.00		
		Capital Outlay			
		7000:Capital Outlay	653,679.00		
		Capital Equipment	653,679.00		
		Emergency Services Total			19,738,063.00
		Family Justice Center		Salaries And Benefits	
				5000:Salaries and Wages	84,464.00
				Salary	84,364.00
				Longevity	100.00
				5030:Benefits	59,727.00
				Payroll Taxes	6,461.00
				Employer 401(k)	6,749.00
				State Retirement	9,536.00
				Health Insurance	36,144.00
				Life Insurance	56.00
				Retiree Medicare Stabilization	463.00
Unemployment	21.00				
Workers Comp	297.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	1,500.00				
Airfare	(235.00)				
Lodging	(235.00)				
Registration	500.00				
Training	2,000.00				
Travel	(530.00)				
6060:Office Expenses	11,000.00				
Dues and Subscriptions	2,000.00				
Meetings	500.00				
Office Supplies	7,000.00				
Printing	1,500.00				
6090:Contract and Professional Services	294,046.00				
Contracted Services	275,000.00				
Disposal Services	1,000.00				
Janitorial Service	16,046.00				
Professional Services	2,000.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	15,766.00				
Non Discretionary Copier Rental	5,564.00				
Non Discretionary Insurance and Bonds	1,255.00				
Non Discretionary Telephone	8,947.00				
Family Justice Center Total			466,503.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
Public Safety	Identification Bureau	Salaries And Benefits			
		5000:Salaries and Wages	1,065,198.00		
		Salary	1,021,724.00		
		Longevity	43,474.00		
		5030:Benefits	680,800.00		
		Payroll Taxes	81,487.00		
		Employer 401(k)	80,534.00		
		State Retirement	118,562.00		
		Health Insurance	382,640.00		
		Life Insurance	1,176.00		
		Retiree Medicare Stabilization	9,723.00		
		Unemployment	441.00		
		Workers Comp	6,237.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	6,400.00		
		Training	6,000.00		
		Travel	400.00		
		6060:Office Expenses	24,680.00		
		Dues and Subscriptions	180.00		
		Office Supplies	21,000.00		
		Postage	3,500.00		
		6070:Maintenance and Repair	39,032.00		
		Equipment Maintenance	39,032.00		
		6075:Equipment	41,750.00		
		Non Capital Equipment	41,750.00		
		6105:Charges and Fees	150,000.00		
		Concealed Handgun Payment	150,000.00		
		6500:Information Technology	3,500.00		
		Technology Refresh	3,500.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	27,686.00		
		Non Discretionary Copier Rental	1,163.00		
		Non Discretionary Insurance and Bonds	22,748.00		
		Non Discretionary Telephone	3,775.00		
		Identification Bureau Total		2,039,046.00	
		JCPC - Juvenile Crime Prevention Council		Operating Expenditures - Discretionary	
				6060:Office Expenses	1,000.00
				Meetings	500.00
				Office Supplies	500.00
				6160:Advertising	500.00
				Advertising	500.00
				Program Support	
				6520:Program Support	628,977.00
				JCPC Program Payment	628,977.00
				JCPC - Juvenile Crime Prevention Council Total	
		Justice Resource Support		Salaries And Benefits	
				5000:Salaries and Wages	842,245.00
Salary	828,563.00				
Longevity	13,682.00				
5030:Benefits	400,816.00				
Payroll Taxes	64,432.00				
Employer 401(k)	66,286.00				
State Retirement	95,732.00				
Health Insurance	162,648.00				
Life Insurance	784.00				
Retiree Medicare Stabilization	6,482.00				
Unemployment	294.00				
Workers Comp	4,158.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	16,597.00				
Airfare	912.00				
Lodging	4,250.00				
Registration	4,225.00				
Training	5,940.00				
Transportation	172.00				
Travel	1,098.00				
6040:Rent and Lease	31,362.00				
Office Space Rental	31,362.00				
6060:Office Expenses	12,977.00				
Meetings	2,500.00				
Office Supplies	9,654.00				
Postage	23.00				
Printing	800.00				
6090:Contract and Professional Services	1,095,031.00				
Contracted Services	1,045,031.00				
Professional Services	50,000.00				
6160:Advertising	600.00				
Advertising	600.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	19,917.00				

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted	
Public Safety	Justice Resource Support	Non Discretionary Copier Rental	3,752.00	
		Non Discretionary Insurance and Bonds	14,222.00	
		Non Discretionary Telephone	1,943.00	
		Program Support		
		6520:Program Support	25,000.00	
		Program Support	25,000.00	
		Justice Resource Support Total	2,444,545.00	
		Pre-trial Release	Salaries And Benefits	
			5000:Salaries and Wages	606,545.00
			Salary	592,608.00
			Longevity	13,937.00
	5030:Benefits	388,659.00		
	Payroll Taxes	46,400.00		
	Employer 401(k)	46,143.00		
	State Retirement	66,697.00		
	Health Insurance	216,864.00		
	Life Insurance	840.00		
	Retiree Medicare Stabilization	6,945.00		
	Unemployment	315.00		
	Workers Comp	4,455.00		
	Operating Expenditures - Discretionary			
	6020:Travel and Training	3,688.00		
	Lodging	500.00		
	Registration	1,350.00		
	Rental Car	215.00		
	Training	1,500.00		
	Travel	123.00		
	6060:Office Expenses	4,138.00		
	Certifications	938.00		
	Meetings	150.00		
	Office Supplies	3,000.00		
	Postage	50.00		
	6090:Contract and Professional Services	26,786.00		
	Contracted Services	25,786.00		
	Professional Services	1,000.00		
	6500:Information Technology	900.00		
	IT Equipment	900.00		
	Operating Expenditures - Non-Discretionary			
	6510:Non Discretionary	51,642.00		
	Non Discretionary Copier Rental	8,550.00		
	Non Discretionary Insurance and Bonds	30,007.00		
	Non Discretionary Telephone	13,085.00		
Pre-trial Release Total		1,082,358.00		
Public Safety		Salaries And Benefits		
		5000:Salaries and Wages	(700,000.00)	
		(Blank)	(700,000.00)	
		5030:Benefits	(175,000.00)	
		(Blank)	(175,000.00)	
		Operating Expenditures - Non-Discretionary		
		6510:Non Discretionary	689,017.00	
		Non Discretionary Other Post Employment Benefits	689,017.00	
		Contingency		
		9002:Budgetary Contingency	10,000.00	
		(Blank)	10,000.00	
Public Safety Total		(175,983.00)		
Public Safety Training Center		Salaries And Benefits		
		5000:Salaries and Wages	324,954.00	
		Salary	242,506.00	
		Longevity	8,448.00	
		Temporary Salary	74,000.00	
		5030:Benefits	148,227.00	
		Payroll Taxes	24,858.00	
		Employer 401(k)	19,400.00	
		State Retirement	28,333.00	
		Health Insurance	72,288.00	
		Life Insurance	224.00	
		Retiree Medicare Stabilization	1,852.00	
		Unemployment	84.00	
		Workers Comp	1,188.00	
		Operating Expenditures - Discretionary		
		6000:Utilities	110,700.00	
		Utilities	110,700.00	
		6010:Uniforms	3,000.00	
		Uniforms	3,000.00	
		6020:Travel and Training	2,000.00	
		Employee Training	200.00	
		Registration	1,800.00	
		6030:Vehicle Expense	1,000.00	
Auto Maintenance	1,000.00			

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted			
Public Safety	Public Safety Training Center	6060:Office Expenses	1,300.00			
		Dues and Subscriptions	200.00			
		Office Supplies	1,000.00			
			Postage	100.00		
		6070:Maintenance and Repair	12,500.00			
			Building and Grounds Maintenance	6,250.00		
			Equipment Maintenance	6,250.00		
		6090:Contract and Professional Services	77,530.00			
			Contracted Services	77,530.00		
		Operating Expenditures - Non-Discretionary				
		6510:Non Discretionary	21,864.00			
			Non Discretionary Copier Rental	2,363.00		
			Non Discretionary Insurance and Bonds	17,338.00		
			Non Discretionary Motor Fuel	1,000.00		
			Non Discretionary Telephone	1,163.00		
		Capital Outlay				
		7000:Capital Outlay	50,383.00			
			Capital Equipment	50,383.00		
		Public Safety Training Center Total			753,458.00	
		Sheriff's Office	Salaries And Benefits	5000:Salaries and Wages	12,762,664.00	
				Salary	12,127,617.00	
				Longevity	424,566.00	
				Overtime	190,481.00	
				Temporary Salary	20,000.00	
				5030:Benefits	8,224,905.00	
					Payroll Taxes	978,395.00
					Employer 401(k)	899,270.00
					State Retirement	1,396,017.00
					Health Insurance	4,741,120.00
					Life Insurance	12,264.00
					Retiree Medicare Stabilization	101,397.00
					Sheriff Supplemental Retirement Payment	26,800.00
	Unemployment			4,599.00		
	Workers Comp			65,043.00		
Operating Expenditures - Discretionary						
6010:Uniforms	268,822.00					
	Ammunition			56,437.00		
	Uniforms			177,385.00		
	Vests			35,000.00		
6020:Travel and Training	149,240.00					
	Employee Training			71,140.00		
	Travel			78,100.00		
6030:Vehicle Expense	89,660.00					
	Auto Supplies			89,660.00		
6040:Rent and Lease	1,200.00					
	Equipment Rental			1,200.00		
6060:Office Expenses	154,145.00					
	Dues and Subscriptions			6,207.00		
	K-9 Supplies			14,000.00		
	Office Supplies			111,094.00		
	Postage			18,304.00		
	Printing			4,540.00		
6070:Maintenance and Repair	20,505.00					
	Equipment Maintenance			20,505.00		
6075:Equipment	168,497.00					
	Non Capital Equipment			168,497.00		
6090:Contract and Professional Services	258,858.00					
	Contracted Services			240,858.00		
	Undercover Services			18,000.00		
Operating Expenditures - Non-Discretionary						
6510:Non Discretionary	1,164,412.00					
	Non Discretionary Copier Rental	67,947.00				
	Non Discretionary Insurance and Bonds	363,988.00				
	Non Discretionary Motor Fuel	500,000.00				
	Non Discretionary Telephone	232,477.00				
Sheriff's Office Total			23,262,908.00			
Public Safety Interoperability Partnership (PSIP)	Salaries And Benefits	5000:Salaries and Wages	519,949.00			
		Salary	500,330.00			
		Longevity	19,619.00			
		5030:Benefits	289,529.00			
			Payroll Taxes	39,775.00		
			Employer 401(k)	40,027.00		
			State Retirement	59,292.00		
			Health Insurance	144,576.00		
			Life Insurance	392.00		
			Retiree Medicare Stabilization	3,241.00		
			Unemployment	147.00		
			Workers Comp	2,079.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
Public Safety	Public Safety Interoperability Partnership (PSIP)	Operating Expenditures - Discretionary	
		6020:Travel and Training	3,676.00
		Airfare	500.00
		Lodging	480.00
		Registration	2,384.00
		Rental Car	129.00
		Travel	183.00
		6060:Office Expenses	1,020.00
		Office Supplies	1,000.00
		Postage	20.00
		6090:Contract and Professional Services	46,576.00
		Contracted Services	46,576.00
		6500:Information Technology	478,532.00
		Infrastructure Refresh	90,000.00
		IT Licensing and Maintenance	388,532.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	6,090.00
		Non Discretionary Insurance and Bonds	6,090.00
	Public Safety Interoperability Partnership (PSIP) Total		1,345,372.00
Public Safety Total			73,082,103.00
Cultural And Recreational	Cultural and Recreational	Salaries And Benefits	
		5000:Salaries and Wages	(28,000.00)
		Salary	40,000.00
		(Blank)	(68,000.00)
		5030:Benefits	(17,000.00)
		(Blank)	(17,000.00)
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	76,735.00
		Non Discretionary Other Post Employment Benefits	76,735.00
		Contingency	
		9002:Budgetary Contingency	35,000.00
		(Blank)	35,000.00
	Cultural and Recreational Total		66,735.00
	Library	Salaries And Benefits	
		5000:Salaries and Wages	3,382,690.00
		Salary	2,800,942.00
		Longevity	90,004.00
		Temporary Salary	491,744.00
		5030:Benefits	1,711,964.00
		Payroll Taxes	258,769.00
		Employer 401(k)	171,955.00
		State Retirement	252,832.00
		Health Insurance	956,426.00
		Life Insurance	4,816.00
		Retiree Medicare Stabilization	39,818.00
		Unemployment	1,806.00
		Workers Comp	25,542.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	31,000.00
		Employee Training	9,270.00
		Lodging	4,185.00
		Miscellaneous	7,800.00
		Registration	2,100.00
		Rental Car	645.00
		Travel	7,000.00
		6040:Rent and Lease	7,700.00
		Office Space Rental	7,700.00
		6060:Office Expenses	1,018,688.00
		Books and Supplies	729,000.00
		Dues and Subscriptions	80,805.00
		Office Supplies	141,883.00
		Postage	10,000.00
		Printing	2,000.00
		Library Programming	55,000.00
		6070:Maintenance and Repair	43,681.00
		Building and Grounds Maintenance	43,281.00
		Equipment Maintenance	400.00
		6090:Contract and Professional Services	238,750.00
		Contracted Services	238,750.00
		6105:Charges and Fees	11,596.00
		Collection Agency Fee	10,096.00
		Credit Card Processing Fee	1,500.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	173,467.00
		Non Discretionary Copier Rental	48,071.00
		Non Discretionary Insurance and Bonds	115,475.00
		Non Discretionary Motor Fuel	600.00
		Non Discretionary Telephone	9,321.00
	Library Total		6,619,536.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
Cultural And Recreational	Parks, Greenways & Recreation	Salaries And Benefits			
		5000:Salaries and Wages	725,982.00		
		Salary	653,515.00		
		Longevity	25,267.00		
		Temporary Salary	47,200.00		
		5030:Benefits	498,299.00		
		Payroll Taxes	55,537.00		
		Employer 401(k)	50,862.00		
		State Retirement	74,632.00		
		Health Insurance	307,224.00		
		Life Insurance	672.00		
		Retiree Medicare Stabilization	5,556.00		
		Unemployment	252.00		
		Workers Comp	3,564.00		
		Operating Expenditures - Discretionary			
		6000:Utilities	6,500.00		
		Utilities	6,500.00		
		6010:Uniforms	5,000.00		
		Uniforms	5,000.00		
		6020:Travel and Training	18,600.00		
		Airfare	1,500.00		
		Lodging	3,600.00		
		Registration	6,000.00		
		Rental Car	500.00		
		Training	3,500.00		
		Travel	3,500.00		
		6040:Rent and Lease	4,666.00		
		Land Rental	4,666.00		
		6060:Office Expenses	113,250.00		
		Dues and Subscriptions	4,500.00		
		Education and Program Materials	1,750.00		
		Festival of Lights Expense	55,000.00		
		Health/Fitness Programming Expense	2,000.00		
		Miscellaneous	29,500.00		
		Office Food and Provisions	750.00		
		Office Supplies	8,500.00		
		Postage	250.00		
		Printing	4,000.00		
		Recreation and Educational Programming Expense	3,000.00		
		Special Events Expense	4,000.00		
		6070:Maintenance and Repair	30,500.00		
		Building and Grounds Maintenance	24,500.00		
		Equipment Maintenance	6,000.00		
		6075:Equipment	21,500.00		
		Non Capital Equipment	21,500.00		
		6090:Contract and Professional Services	326,536.00		
		Contracted Services	276,536.00		
		Professional Services	50,000.00		
		6105:Charges and Fees	5,100.00		
		Credit Card Processing Fee	5,100.00		
		6160:Advertising	10,000.00		
		Advertising	10,000.00		
		6525:Telecommunications	800.00		
		Telephone	800.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	36,108.00		
		Non Discretionary Insurance and Bonds	17,624.00		
		Non Discretionary Motor Fuel	4,500.00		
		Non Discretionary Telephone	13,984.00		
		Program Support			
		6520:Program Support	242,487.00		
		Program Support	142,487.00		
		Contracts, Grants & Subcontractors	100,000.00		
		Parks, Greenways & Recreation Total	2,045,328.00		
		Cultural And Recreational Total	8,731,599.00		
		Economic & Physical Development	Cooperative Extension	Salaries And Benefits	
				5000:Salaries and Wages	2,069.00
				Temporary Salary	2,069.00
				5030:Benefits	158.00
				Payroll Taxes	158.00
				Operating Expenditures - Discretionary	
				6020:Travel and Training	3,075.00
				Employee Training	900.00
				Lodging	600.00
				Registration	250.00
Rental Car	900.00				
Travel	425.00				
6040:Rent and Lease	250.00				
Equipment Rental	250.00				

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted				
Economic & Physical Development	Cooperative Extension	6060:Office Expenses	16,700.00				
		4H Expenses	2,500.00				
		Dues and Subscriptions	1,200.00				
				Education and Program Materials	3,000.00		
				Office Supplies	8,600.00		
				Postage	900.00		
				Printing	500.00		
				6070:Maintenance and Repair	700.00		
				Equipment Maintenance	700.00		
				6075:Equipment	2,200.00		
				Non Capital Equipment	2,200.00		
				6090:Contract and Professional Services	442,278.00		
				Contracted Services	6,200.00		
				NC State Contract	436,078.00		
				Operating Expenditures - Non-Discretionary			
				6510:Non Discretionary	3,429.00		
				Non Discretionary Copier Rental	1,901.00		
				Non Discretionary Insurance and Bonds	381.00		
				Non Discretionary Telephone	1,147.00		
				Cooperative Extension Total	470,859.00		
		Economic Development	Program Support	6520:Program Support	4,541,333.00		
				Contracts, Grants & Subcontractors	445,000.00		
				Incentive	4,096,333.00		
				Economic Development Total	4,541,333.00		
		Permits & Inspections	Salaries And Benefits	5000:Salaries and Wages	1,509,256.00		
				Salary	1,446,135.00		
				Longevity	63,121.00		
						5030:Benefits	831,257.00
						Payroll Taxes	115,458.00
						Employer 401(k)	113,537.00
						State Retirement	167,355.00
						Health Insurance	415,656.00
						Life Insurance	1,288.00
				Retiree Medicare Stabilization	10,649.00		
				Unemployment	483.00		
				Workers Comp	6,831.00		
				Operating Expenditures - Discretionary			
				6010:Uniforms	2,588.00		
				Uniforms	2,588.00		
				6020:Travel and Training	14,265.00		
				Lodging	4,000.00		
				Parking	60.00		
				Registration	5,880.00		
				Training	1,125.00		
				Travel	3,200.00		
				6060:Office Expenses	16,890.00		
				Dues and Subscriptions	1,300.00		
				Office Supplies	10,000.00		
				Postage	500.00		
				Printing	5,090.00		
				6090:Contract and Professional Services	30,470.00		
				Contracted Services	18,500.00		
				Homeowner Recovery	11,970.00		
				6105:Charges and Fees	55,000.00		
				Credit Card Processing Fee	55,000.00		
				Operating Expenditures - Non-Discretionary			
				6510:Non Discretionary	75,336.00		
		Non Discretionary Copier Rental	5,068.00				
		Non Discretionary Insurance and Bonds	27,341.00				
		Non Discretionary Motor Fuel	25,000.00				
		Non Discretionary Telephone	17,927.00				
		Program Support					
		6520:Program Support	25,000.00				
		Manufactured Home Disposal	25,000.00				
		Permits & Inspections Total	2,560,062.00				
Planning	Salaries And Benefits	5000:Salaries and Wages	1,366,352.00				
		Salary	1,315,474.00				
		Longevity	37,878.00				
		Temporary Salary	13,000.00				
				5030:Benefits	788,870.00		
				Payroll Taxes	104,527.00		
				Employer 401(k)	103,061.00		
				State Retirement	149,723.00		
				Health Insurance	415,656.00		
				Life Insurance	1,064.00		
				Retiree Medicare Stabilization	8,797.00		

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted		
Economic & Physical Development	Planning	Unemployment	399.00		
		Workers Comp	5,643.00		
		Operating Expenditures - Discretionary			
		6020:Travel and Training	36,623.00		
		Airfare	1,400.00		
		Parking	720.00		
		Registration	17,748.00		
		Travel	16,755.00		
		6060:Office Expenses	36,303.00		
		Dues and Subscriptions	7,253.00		
		Office Supplies	17,550.00		
		Postage	10,000.00		
		Printing	1,500.00		
		6090:Contract and Professional Services	9,600.00		
		Professional Services	9,600.00		
		6105:Charges and Fees	8,000.00		
		Credit Card Processing Fee	8,000.00		
		6160:Advertising	23,000.00		
		Legal Advertising	23,000.00		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	55,189.00		
		Non Discretionary Copier Rental	21,468.00		
		Non Discretionary Insurance and Bonds	20,895.00		
		Non Discretionary Motor Fuel	2,000.00		
		Non Discretionary Telephone	10,826.00		
		Program Support			
		6520:Program Support	4,174.00		
		Program Support	4,174.00		
		Planning Total	2,328,111.00		
		Agriculture and Land Resources		Salaries And Benefits	
				5000:Salaries and Wages	423,661.00
				Salary	410,327.00
				Longevity	10,334.00
				Temporary Salary	3,000.00
				5030:Benefits	200,118.00
				Payroll Taxes	32,411.00
				Employer 401(k)	29,163.00
				State Retirement	42,325.00
				Health Insurance	90,360.00
				Life Insurance	392.00
Retiree Medicare Stabilization	3,241.00				
Unemployment	147.00				
Workers Comp	2,079.00				
Operating Expenditures - Discretionary					
6020:Travel and Training	9,172.00				
Lodging	1,900.00				
Rental Car	250.00				
Training	4,150.00				
Training/Meeting Food	672.00				
Travel	2,200.00				
6060:Office Expenses	61,508.00				
Credit Card Processing Fee	425.00				
Dues and Subscriptions	9,378.00				
Education and Program Materials	16,250.00				
Meetings	2,500.00				
Office Supplies	21,555.00				
Postage	500.00				
Printing	2,000.00				
Special Events Expense	6,900.00				
Scholarship Fund	2,000.00				
6070:Maintenance and Repair	2,300.00				
Equipment Maintenance	2,300.00				
6090:Contract and Professional Services	26,348.00				
Professional Services	26,348.00				
Operating Expenditures - Non-Discretionary					
6510:Non Discretionary	13,669.00				
Non Discretionary Copier Rental	2,628.00				
Non Discretionary Insurance and Bonds	7,134.00				
Non Discretionary Motor Fuel	750.00				
Non Discretionary Telephone	3,157.00				
Agriculture and Land Resources Total	736,776.00				
Economic & Physical Development		Salaries And Benefits			
		5000:Salaries and Wages	(56,000.00)		
		(Blank)	(56,000.00)		
		5030:Benefits	(14,000.00)		
		(Blank)	(14,000.00)		
		Operating Expenditures - Non-Discretionary			
		6510:Non Discretionary	68,081.00		
Non Discretionary Other Post Employment Benefits	68,081.00				
Economic & Physical Development Total	(1,919.00)				

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
Economic & Physical Development			
Economic & Physical Development Total			10,635,222.00
Education	AB Tech	Program Support	
		6520:Program Support	7,275,600.00
		Community College	7,275,600.00
	AB Tech Total		7,275,600.00
	Asheville City Schools	Program Support	
		6520:Program Support	13,127,687.00
		Local Current Expense	13,127,687.00
	Asheville City Schools Total		13,127,687.00
	Buncombe County Schools	Program Support	
		6520:Program Support	72,227,881.00
		Local Current Expense	72,227,881.00
	Buncombe County Schools Total		72,227,881.00
	Education Support	Operating Expenditures - Discretionary	
		6090:Contract and Professional Services	414,000.00
		Contracted Services	414,000.00
		Program Support	
		6520:Program Support	80,000.00
		Contracts, Grants & Subcontractors	80,000.00
	Education Support Total		494,000.00
	Pre-K	Program Support	
		6520:Program Support	3,745,440.00
		Program Support	3,745,440.00
	Pre-K Total		3,745,440.00
Education Total			96,870,608.00
Debt	Debt	Debt Service	
		6300:Debt Service	20,388,805.00
		Debt Issuance Costs	218,061.00
		Interest Payments	6,470,278.00
		Principal Payments	13,700,466.00
	Debt Total		20,388,805.00
Debt Total			20,388,805.00
Other Financing Sources And Uses	Interfund Transfers	Transfers And Other Financing	
		8000:Interfund Transfer Expense	6,467,227.00
		(Blank)	6,467,227.00
	Interfund Transfers Total		6,467,227.00
Other Financing Sources And Uses Total			6,467,227.00
100 General Total			360,394,615.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
120 Air Quality	Air Quality	Revenue Accounts	
		4120:Investment Earnings	(6,300.00)
		4180:Other Taxes and Licenses	(146,000.00)
		4190:Permits and Fees	(381,475.00)
		4210:Restricted Intergovernmental	(265,500.00)
		4310:Appropriated Fund Balance	(152,069.00)
	Air Quality Total		(951,344.00)
120 Air Quality Total			(951,344.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
120 Air Quality	Air Quality		
Component Unit			
		Salaries And Benefits	
		5000:Salaries and Wages	462,674.00
		Salary	439,248.00
		Longevity	23,426.00
		5030:Benefits	272,367.00
		Payroll Taxes	35,394.00
		Employer 401(k)	35,140.00
		State Retirement	52,235.00
		Health Insurance	144,576.00
		Life Insurance	336.00
		Retiree Medicare Stabilization	2,778.00
		Unemployment	126.00
		Workers Comp	1,782.00
		Operating Expenditures - Discretionary	
		6000:Utilities	2,040.00
		Utilities	2,040.00
		6020:Travel and Training	16,127.00
		Lodging	3,200.00
		Parking	175.00
		Registration	2,700.00
		Rental Car	1,008.00
		Training	2,010.00
		Transportation	100.00
		Travel	1,934.00
		Travel - Vehicle Expense	5,000.00
		6030:Vehicle Expense	3,250.00
		Auto Maintenance	2,500.00
		Auto Supplies	750.00
		6060:Office Expenses	15,985.00
		Dues and Subscriptions	475.00
		Education and Program Materials	500.00
		Monitoring Supplies	3,700.00
		Office Supplies	3,500.00
		Ozone Supplies	2,750.00
		Postage	2,310.00
		Printing	500.00
		Safety Equipment	2,250.00
		6070:Maintenance and Repair	5,350.00
		Building and Grounds Maintenance	3,850.00
		Equipment Maintenance	1,500.00
		6090:Contract and Professional Services	3,650.00
		Accreditations	500.00
		Legal Services	2,500.00
		Professional Services	650.00
		6105:Charges and Fees	500.00
		Credit Card Processing Fee	500.00
		6140:Meetings and Events	500.00
		Meetings	500.00
		6160:Advertising	1,400.00
		Legal Advertising	1,400.00
		6500:Information Technology	1,000.00
		Internet	1,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	151,501.00
		Non Discretionary Copier Rental	4,840.00
		Non Discretionary Indirect Cost	120,000.00
		Non Discretionary Insurance and Bonds	9,967.00
		Non Discretionary Motor Fuel	2,000.00
		Non Discretionary Telephone	3,644.00
		Non Discretionary Other Post Employment Benefits	11,050.00
		Contingency	
		9002:Budgetary Contingency	15,000.00
		(Blank)	15,000.00
	Air Quality Total		951,344.00
Component Unit Total			951,344.00
120 Air Quality Total			951,344.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
220 Occupancy Tax	General Revenues	Revenue Accounts	
		4160:Occupancy Tax	(30,000,000.00)
	General Revenues Total		(30,000,000.00)
220 Occupancy Tax Total			(30,000,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
220 Occupancy Tax General Government	Finance	Operating Expenditures - Discretionary	
		6090:Contract and Professional Services	29,550,000.00
		Contracted Services	29,550,000.00
		6105:Charges and Fees	450,000.00
		Collection Fees	450,000.00
	Finance Total		30,000,000.00
General Government Total			30,000,000.00
220 Occupancy Tax Total			30,000,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
221 Reappraisal Reserve Fund	Interfund Transfers	Revenue Accounts	
		4110:Interfund Transfer Revenue	(198,013.00)
	Interfund Transfers Total		(198,013.00)
221 Reappraisal Reserve Fund Total			(198,013.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
221 Reappraisal Reserve Fund			
General Government	Tax Assessment	Salaries And Benefits	
		5000:Salaries and Wages	25,000.00
		Temporary Salary	25,000.00
		5030:Benefits	1,913.00
		Payroll Taxes	1,913.00
		Operating Expenditures - Discretionary	
		6060:Office Expenses	45,500.00
		Dues and Subscriptions	15,000.00
		Postage	15,000.00
		Printing	15,500.00
		6090:Contract and Professional Services	125,600.00
		Contracted Services	110,600.00
		Professional Services	15,000.00
	Tax Assessment Total		198,013.00
General Government Total			198,013.00
221 Reappraisal Reserve Fund Total			198,013.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
223 911	911 Operations	Revenue Accounts	
		4210:Restricted Intergovernmental	(569,343.00)
	911 Operations Total		(569,343.00)
	Other Financing Sources	Revenue Accounts	
		4310:Appropriated Fund Balance	(700,000.00)
	Other Financing Sources Total		(700,000.00)
223 911 Total			(1,269,343.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
223 911			
Public Safety	911 Operations	Operating Expenditures - Discretionary	
		6020:Travel and Training	23,982.00
		Lodging	4,824.00
		Registration	15,361.00
		Travel	3,797.00
		6060:Office Expenses	16,008.00
		911 Furniture	16,008.00
		6500:Information Technology	419,353.00
		Telephone	7,000.00
		911 Hardware	105,000.00
		911 Software	307,353.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	110,000.00
		Non Discretionary Telephone	110,000.00
		Capital Outlay	
		7000:Capital Outlay	700,000.00
		Capital Equipment	700,000.00
	911 Operations Total		1,269,343.00
Public Safety Total			1,269,343.00
223 911 Total			1,269,343.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
225 ROD Automation	Register of Deeds	Revenue Accounts	
		4120:Investment Earnings	(500.00)
		4190:Permits and Fees	(158,601.00)
	Register of Deeds Total		(159,101.00)
225 ROD Automation Total			(159,101.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
225 ROD Automation			
General Government	Register of Deeds	Operating Expenditures - Discretionary	
		6060:Office Expenses	60,000.00
		Office Supplies	60,000.00
		6090:Contract and Professional Services	57,020.00
		Contracted Services	57,020.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	16,735.00
		Non Discretionary Copier Rental	16,735.00
		Transfers And Other Financing	
		8000:Interfund Transfer Expense	25,346.00
		(Blank)	25,346.00
	Register of Deeds Total		159,101.00
General Government Total			159,101.00
225 ROD Automation Total			159,101.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
226 Register of Deeds	Register of Deeds	Revenue Accounts	
		4190:Permits and Fees	(400,000.00)
	Register of Deeds Total		(400,000.00)
226 Register of Deeds Total			(400,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
226 Register of Deeds General Government	Register of Deeds	Program Support	
		6520:Program Support	400,000.00
		(Blank)	400,000.00
	Register of Deeds Total		400,000.00
General Government Total			400,000.00
226 Register of Deeds Total			400,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
228 Special Taxing Districts	Asheville City Schools	Revenue Accounts	
		4000:Ad Valorem Taxes	(12,000,000.00)
		4140:Local Option - Sales Tax	(4,000,000.00)
	Asheville City Schools Total		(16,000,000.00)
	Volunteer Fire Districts	Revenue Accounts	
		4000:Ad Valorem Taxes	(31,320,760.00)
		4140:Local Option - Sales Tax	(9,420,613.00)
	Volunteer Fire Districts Total		(40,741,373.00)
228 Special Taxing Districts Total			(56,741,373.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
228 Special Taxing Districts			
Public Safety	Volunteer Fire Districts	Operating Expenditures - Discretionary	
		6105:Charges and Fees	81,690.00
		Registered Motor Vehicles Collection Fee	81,690.00
		Program Support	
		6520:Program Support	37,959,683.00
		Special District Tax	37,959,683.00
		Contingency	
		9002:Budgetary Contingency	2,700,000.00
		(Blank)	2,700,000.00
	Volunteer Fire Districts Total		40,741,373.00
Public Safety Total			40,741,373.00
Education	Asheville City Schools	Program Support	
		6520:Program Support	16,000,000.00
		Special District Tax	16,000,000.00
	Asheville City Schools Total		16,000,000.00
Education Total			16,000,000.00
228 Special Taxing Districts Total			56,741,373.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
230 Transportation	Interfund Transfers	Revenue Accounts	
		4110:Interfund Transfer Revenue	(1,636,581.00)
	Interfund Transfers Total		(1,636,581.00)
230 Transportation	Transportation	Revenue Accounts	
		4150:Miscellaneous Revenue	(36,869.00)
		4210:Restricted Intergovernmental	(3,949,087.00)
	Transportation Total		(3,985,956.00)
230 Transportation Total			(5,622,537.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
230 Transportation			
Human Services	Transportation	Salaries And Benefits	
		5030:Benefits	18,072.00
		Health Insurance	18,072.00
		Operating Expenditures - Discretionary	
		6000:Utilities	12,000.00
		Utilities	12,000.00
		6030:Vehicle Expense	16,000.00
		Auto Maintenance	16,000.00
		6040:Rent and Lease	81,492.00
		Equipment Rental	4,200.00
		Office Space Rental	77,292.00
		6060:Office Expenses	18,050.00
		Dues and Subscriptions	1,050.00
		Office Supplies	17,000.00
		6070:Maintenance and Repair	12,000.00
		Building and Grounds Maintenance	12,000.00
		6075:Equipment	39,580.00
		Non Capital Equipment	39,580.00
		6090:Contract and Professional Services	4,087,281.00
		Contracted Services	4,037,281.00
		Professional Services	50,000.00
		6500:Information Technology	97,000.00
		Data Processing	97,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	424,984.00
		Non Discretionary Copier Rental	590.00
		Non Discretionary Motor Fuel	415,931.00
		Non Discretionary Telephone	8,463.00
		Capital Outlay	
		7000:Capital Outlay	816,078.00
		Vehicle Taxes	23,747.00
		Vehicles	792,331.00
	Transportation Total		5,622,537.00
Human Services Total			5,622,537.00
230 Transportation Total			5,622,537.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
231 Woodfin PDF	General Revenues	Revenue Accounts	
		4000:Ad Valorem Taxes	(778,450.00)
	General Revenues Total		(778,450.00)
231 Woodfin PDF Total			(778,450.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
231 Woodfin PDF	Debt	Debt Service	
		6300:Debt Service	778,450.00
		Debt Service Charges	5,000.00
		Interest Payments	493,450.00
		Principal Payments	280,000.00
	Debt Total		778,450.00
Debt Total			778,450.00
231 Woodfin PDF Total			778,450.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
270 Forfeitures	Sheriff's Office	Revenue Accounts	
		4070:Forfeiture	(271,681.00)
	Sheriff's Office Total		(271,681.00)
270 Forfeitures Total			(271,681.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
270 Forfeitures			
Public Safety	Sheriff's Office	Operating Expenditures - Discretionary	
		6020:Travel and Training	20,000.00
		Employee Training	10,000.00
		Travel	10,000.00
		6060:Office Expenses	201,681.00
		Office Supplies	201,681.00
		6075:Equipment	50,000.00
		Non Capital Equipment	50,000.00
	Sheriff's Office Total		271,681.00
Public Safety Total			271,681.00
270 Forfeitures Total			271,681.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
273 School Fines and Forfeitures	Education	Revenue Accounts	
		4150:Miscellaneous Revenue	(2,000,000.00)
	Education Total		(2,000,000.00)
273 School Fines and Forfeitures Total			(2,000,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
273 School Fines and Forfeitures			
Education	Education	Program Support	
		6520:Program Support	2,000,000.00
		Program Support	2,000,000.00
	Education Total		2,000,000.00
Education Total			2,000,000.00
273 School Fines and Forfeitures Total			2,000,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
276 Representative Payee	Division of Social Services	Revenue Accounts	
		4210:Restricted Intergovernmental	(500,000.00)
	Division of Social Services Total		(500,000.00)
276 Representative Payee Total			(500,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
276 Representative Payee			
Human Services	Division of Social Services	Program Support	
		6520:Program Support	500,000.00
		Trust Children Services Payment	500,000.00
	Division of Social Services Total		500,000.00
Human Services Total			500,000.00
276 Representative Payee Total			500,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
466 Solid Waste	Other Financing Sources	Revenue Accounts	
		4310:Appropriated Fund Balance	(1,306,000.00)
	Other Financing Sources Total		(1,306,000.00)
466 Solid Waste	Solid Waste	Revenue Accounts	
		4150:Miscellaneous Revenue	(95,000.00)
		4180:Other Taxes and Licenses	(578,816.00)
		4190:Permits and Fees	(18,100.00)
		4240:Sales and Services	(10,495,248.00)
	Solid Waste Total		(11,187,164.00)
466 Solid Waste Total			(12,493,164.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
466 Solid Waste			
Debt	Debt	Debt Service	
		6300:Debt Service	331,850.00
		Interest Payments	11,850.00
		Principal Payments	320,000.00
	Debt Total		331,850.00
Debt Total			331,850.00
Enterprise	Solid Waste	Salaries And Benefits	
		5000:Salaries and Wages	2,214,869.00
		Salary	1,867,095.00
		Longevity	69,774.00
		Overtime	255,000.00
		Temporary Salary	23,000.00
		5030:Benefits	1,300,069.00
		Payroll Taxes	169,438.00
		Employer 401(k)	147,949.00
		State Retirement	216,669.00
		Health Insurance	735,044.00
		Life Insurance	2,072.00
		Retiree Medicare Stabilization	17,131.00
		Unemployment	777.00
		Workers Comp	10,989.00
		Operating Expenditures - Discretionary	
		6000:Utilities	67,500.00
		Utilities	67,500.00
		6010:Uniforms	27,000.00
		Uniforms	27,000.00
		6020:Travel and Training	28,650.00
		Employee Training	17,150.00
		Travel	11,500.00
		6030:Vehicle Expense	921,000.00
		Auto Maintenance	370,000.00
		Auto Supplies	8,000.00
		Diesel Fuel	403,000.00
		Tires	140,000.00
		6040:Rent and Lease	844,000.00
		Equipment Rental	844,000.00
		6060:Office Expenses	74,612.00
		Dues and Subscriptions	26,350.00
		Office Supplies	24,562.00
		Postage	1,200.00
		Safety Equipment	22,500.00
		6070:Maintenance and Repair	1,400,000.00
		Building and Grounds Maintenance	310,000.00
		Equipment Maintenance	760,000.00
		Landfill Closure Costs	105,000.00
		Landfill Alt Daily Cover	225,000.00
		6075:Equipment	12,500.00
		Non Capital Equipment	12,500.00
		6090:Contract and Professional Services	1,433,200.00
		Contracted Services	105,000.00
		Disposal Services	2,000.00
		Fluorescent Bulb Recycling	5,000.00
		Hazard Waste Collection	25,000.00
		Illegal Dump Cleanup	20,000.00
		Leachate	130,000.00
		NC Electronics Management	40,000.00
		Professional Services	486,200.00
		Recycling Program	285,000.00
		Tire Disposal	335,000.00
		6105:Charges and Fees	507,000.00
		Credit Card Processing Fee	57,000.00
		Solid Waste Disposal Tax	450,000.00
		6500:Information Technology	7,000.00
		Data Processing	600.00
		IT Licensing and Maintenance	6,400.00
		6525:Telecommunications	3,750.00
		Connectivity	3,750.00
		6620:Landfill Post Closure & Closure Expense	225,000.00
		Old Landfill Post Closure Costs	225,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	1,193,269.00
		Non Discretionary Copier Rental	2,825.00
		Non Discretionary Indirect Cost	1,100,000.00
		Non Discretionary Insurance and Bonds	49,872.00
		Non Discretionary Telephone	1,393.00
		Non Discretionary Other Post Employment Benefits	39,179.00
		Capital Outlay	
		7000:Capital Outlay	506,895.00
		Vehicles	506,895.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
Enterprise	Solid Waste Total		10,766,314.00
Enterprise Total			10,766,314.00
Other Financing Sources And Uses	Interfund Transfers	Transfers And Other Financing	
		8000:Interfund Transfer Expense	1,395,000.00
		(Blank)	1,395,000.00
	Interfund Transfers Total		1,395,000.00
Other Financing Sources And Uses Total			1,395,000.00
466 Solid Waste Total			12,493,164.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
469 Inmate Commissary	Detention Center	Revenue Accounts	
		4120:Investment Earnings	(250.00)
		4240:Sales and Services	(483,733.00)
	Detention Center Total		(483,983.00)
469 Inmate Commissary Total			(483,983.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)
 Fiscal Year: 2022
 Company: Buncombe County
 Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
469 Inmate Commissary			
Public Safety	Detention Center	Salaries And Benefits	
		5000:Salaries and Wages	90,201.00
		Salary	87,170.00
		Longevity	3,031.00
		5030:Benefits	61,875.00
		Payroll Taxes	6,900.00
		Employer 401(k)	6,974.00
		State Retirement	10,183.00
		Health Insurance	36,144.00
		Life Insurance	112.00
		Retiree Medicare Stabilization	926.00
		Unemployment	42.00
		Workers Comp	594.00
		Operating Expenditures - Discretionary	
		6060:Office Expenses	127,082.00
		Office Supplies	127,082.00
		6090:Contract and Professional Services	111,000.00
		Contracted Services	111,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	43,008.00
		Non Discretionary Indirect Cost	18,500.00
		Non Discretionary Insurance and Bonds	1,740.00
		Non Discretionary Telephone	21,650.00
		Non Discretionary Other Post Employment Benefits	1,118.00
		Contingency	
		9002:Budgetary Contingency	50,817.00
		(Blank)	50,817.00
	Detention Center Total		483,983.00
Public Safety Total			483,983.00
469 Inmate Commissary Total			483,983.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
480 Health and Dental Insurance	Medical Insurance	Revenue Accounts	
		4050:Employee Contributions	(2,523,265.00)
		4060:Employer Contributions	(32,086,685.00)
		4150:Miscellaneous Revenue	(1,030,000.00)
	Medical Insurance Total		(35,639,950.00)
480 Health and Dental Insurance Total			(35,639,950.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
480 Health and Dental Insurance General Government	Employee Health	Salaries And Benefits	
		5000:Salaries and Wages	346,622.00
		Salary	263,900.00
		Longevity	12,722.00
		Temporary Salary	70,000.00
		5030:Benefits	127,743.00
		Payroll Taxes	26,517.00
		Employer 401(k)	17,512.00
		State Retirement	26,150.00
		Health Insurance	54,216.00
		Life Insurance	224.00
		Retiree Medicare Stabilization	1,852.00
		Unemployment	84.00
		Workers Comp	1,188.00
		Operating Expenditures - Discretionary	
		6020:Travel and Training	4,320.00
		Employee Training	2,120.00
		Travel	2,200.00
		6060:Office Expenses	4,500.00
		Dues and Subscriptions	3,100.00
		Office Supplies	1,200.00
		Printing	200.00
		6090:Contract and Professional Services	300,000.00
		Contracted Services	300,000.00
		6110:Medical Supplies	64,000.00
		Medical Supplies	16,000.00
		Pharmaceuticals	48,000.00
		6500:Information Technology	40,000.00
		IT Licensing and Maintenance	40,000.00
		Operating Expenditures - Non-Discretionary	
		6510:Non Discretionary	12,577.00
		Non Discretionary Copier Rental	1,500.00
		Non Discretionary Insurance and Bonds	4,102.00
		Non Discretionary Telephone	1,642.00
		Non Discretionary Other Post Employment Benefits	5,333.00
	Employee Health Total		899,762.00
	Medical Insurance	Operating Expenditures - Discretionary	
		5010:Insurance Claims	31,712,427.00
		Active Employee Claims	22,442,091.00
		Condition Care - Standard Retired	1,073,784.00
		Condition Care Claims	2,022,293.00
		Retired Employee Claims	6,174,259.00
		6090:Contract and Professional Services	425,300.00
		Consultant	95,000.00
		Disease Management	192,000.00
		Health Risk Assessment	135,800.00
		COVID-19 Testing	2,500.00
		6105:Charges and Fees	2,602,461.00
		Insurance Administration Fees	729,618.00
		Managed Care Fees	72,000.00
		PCORI Fee	10,000.00
		Stop Loss Fees	1,790,843.00
	Medical Insurance Total		34,740,188.00
General Government Total			35,639,950.00
480 Health and Dental Insurance Total			35,639,950.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
481 LGERS Stabilization	General Revenues	Revenue Accounts	
		4310:Appropriated Fund Balance	(250,000.00)
	General Revenues Total		(250,000.00)
481 LGERS Stabilization Total			(250,000.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
481 LGERS Stabilization General Government	Benefits and Risk	Operating Expenditures - Discretionary	
		5010:Insurance Claims	250,000.00
		Insurance Claims	250,000.00
	Benefits and Risk Total		250,000.00
General Government Total			250,000.00
481 LGERS Stabilization Total			250,000.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
482 Medicare Benefits	Medical Insurance	Revenue Accounts	
		4170:Other Fringe Benefits	(800,547.00)
	Medical Insurance Total		(800,547.00)
482 Medicare Benefits Total			(800,547.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
482 Medicare Benefits			
General Government	Medical Insurance	Operating Expenditures - Discretionary	
		6120:Medicare Supplement	800,547.00
		Medicare Part D	255,090.00
		Medicare Supplement	545,457.00
	Medical Insurance Total		800,547.00
General Government Total			800,547.00
482 Medicare Benefits Total			800,547.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
483 Workers' Compensation	Benefits and Risk	Revenue Accounts	
		4040:Departmental Charges	(164,489.00)
		4170:Other Fringe Benefits	(482,332.00)
	Benefits and Risk Total		(646,821.00)
483 Workers' Compensation Total			(646,821.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
483 Workers' Compensation			
General Government	Benefits and Risk	Operating Expenditures - Discretionary	
		5010:Insurance Claims	482,332.00
		(Blank)	170,000.00
		Insurance Claims	312,332.00
		6105:Charges and Fees	164,489.00
		Insurance Premiums	164,489.00
	Benefits and Risk Total		646,821.00
General Government Total			646,821.00
483 Workers' Compensation Total			646,821.00

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

Company: Buncombe County

Report as of: 7/1/2021

Fund	Cost Center	Ledger Summary/Ledger	Budget As Adopted
484 Property and Liability Insurance	General Revenues	Revenue Accounts	
		4310:Appropriated Fund Balance	(614,663.00)
	General Revenues Total		(614,663.00)
	Benefits and Risk	Revenue Accounts	
		4040:Departmental Charges	(2,214,296.00)
		4170:Other Fringe Benefits	(34,188.00)
	Benefits and Risk Total		(2,248,484.00)
484 Property and Liability Insurance Total			(2,863,147.00)

Buncombe County Line Item Budget - Adopted

All Annual Funds (Including Air Quality)

Fiscal Year: 2022

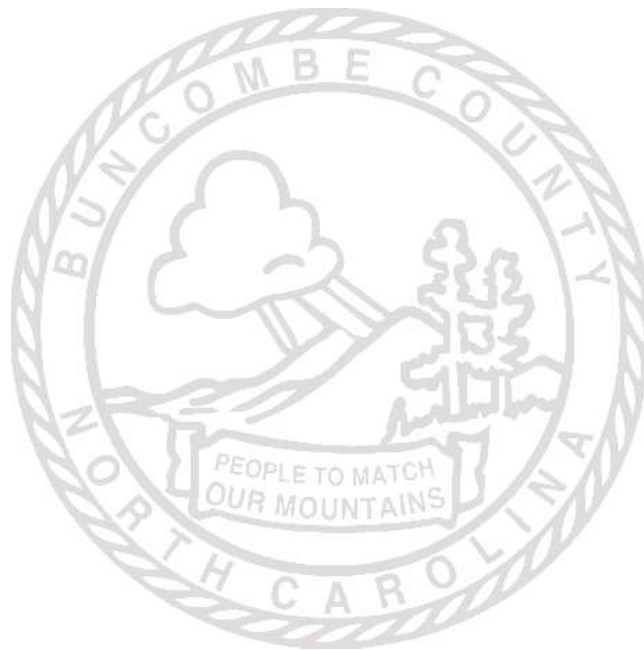
Company: Buncombe County

Report as of: 7/1/2021

Fund/Function	Cost Center/Ledger Summary/Ledger/Spend Category	Ledger Account Summary	Budget As Adopted
484 Property and Liability Insurance General Government	Benefits and Risk	Operating Expenditures - Discretionary	
		5010:Insurance Claims	1,765,030.00
		(Blank)	950,500.00
		Insurance Claims	814,530.00
		6090:Contract and Professional Services	300,000.00
		Legal Services	300,000.00
		6105:Charges and Fees	798,117.00
		Insurance Premiums	798,117.00
	Benefits and Risk Total		2,863,147.00
General Government Total			2,863,147.00
484 Property and Liability Insurance Total			2,863,147.00

Appendix R

Buncombe 2025 Strategic Plan



Buncombe County Strategic Plan 2020-2025

POWERED BY FORESIGHT





Contents

Letter from Commissioners	2
Letter from County Manager	3
Buncombe County, Today & Tomorrow	4
Guided by Vision, Mission, & Values	8
2025 Strategic Plan At-A-Glance	10
Overview of the 2025 Commissioner Goals	12
Summary	34
Appendix	36
I. Methodologies	36
A. Strategic Foresight	36
B. Identifying Values	39
II. Putting it to Work: Community and Staff Engagement	40
III. Trend Cards	42



Letter from Commissioners

Dear Buncombe County Residents,

Growth. It's all around us. By 2040, our five-county region is expected to grow 40%, to over 640,000 people. Henderson and Buncombe counties will absorb most of the growth, which means we have to be proactive, responsive, and clear about how we'll manage our resources and priorities.

The strategic plan you're reading is a critical step toward our future. It lays out our vision, values, focus areas, and goals for the next five years. Our strategy will be used to set priorities, make decisions, and assign budgets. And at the foundation are the elements we have to get right, day in and day out, to enable our county to reach its vision.

When we began this planning process, no one could have fathomed the challenges our community and our globe would encounter as a result of Coronavirus/COVID-19. The virus has exacerbated many of the issues in our community and clearly underscored the need to move forward strategically on a set of focus areas identified in this plan.

Thanks to all of you who gave us feedback on this plan and made strong suggestions. We hope you see your voice in these pages. Moving forward, we ask you to hold us accountable and make sure we're making decisions in alignment with this plan. And over the long term, we hope that our children and grandchildren will look back on this strategy and see the seeds that helped Buncombe County become an even more remarkable place to live.

We would also like to acknowledge the recently deceased Commissioner Mike Fryar. His tireless work was driven by the desire to serve the people of Buncombe County. This plan seeks to accomplish that goal.

We dedicate this plan to our current and future residents,

Signed,
Commissioner Brownie Newman, Chair
Commissioner Pressley, Vice Chair
Commissioner Beach-Ferrara
Commissioner Whitesides
Commissioner Edwards
Commissioner Belcher
Commissioner Penland

Letter from County Manager

Upon arriving in Buncombe County in 2019, it was immediately impressed upon me what a cherished and unique place this corner of Western North Carolina is. That notion is constantly reaffirmed as I discover new places, meet different people, and hear about how much our County means to all of you during my day-to-day business. It's with that in mind that I wanted to help orchestrate a meaningful and tangible plan to maintain our excellence while striving for improvement in key areas.

The new strategic plan you're reading is a critical step. As the Commissioners noted in their letter on the previous page, Buncombe County is growing. Our challenges are changing. We must adapt and evolve to meet those challenges and lead our state. This plan maps that journey from where we are today to where we want to be by 2025.

During the course of establishing this strategic plan, Buncombe County turned our attention to COVID-19 response. This public health emergency and its aftermath will no doubt impact us for months and years to come, yet we remain steadfast. Our tactics and strategies might change, but our vision mission, values, priorities and goals for a thriving community will remain true.

You have my commitment Buncombe County's staff will work hard to execute these strategies in ways to earn and keep your trust. We want you to be proud to call Buncombe County home, and we want to leave a legacy worth inheriting,

Avril Pinder
County Manager



Buncombe County, Today & Tomorrow

Leading and managing a fast-growing County like Buncombe requires agility — to balance today’s urgent demands and the predicted needs of future residents.



The 2025 Strategic Plan includes some of the work started by previous commissions that remains relevant, e.g. eliminating deaths as a result of opioid and other substance abuse, and reducing greenhouse gas emissions. The plan also goes several steps farther in anticipation of the region’s growth. For example, the Commission recognizes it must preserve farmland and implement land use strategies.

“It’s not a matter of whether our County will grow. We will grow. The question is, where are we going to put people?”
– Commissioner Brownie Newman

The 2025 Strategic Plan was initiated by the Board and developed over the course of 4 public workshops beginning in July 2019. Additionally, the Board valued the input of the broader community and employees and requested that staff seek this input.

This plan is influenced by the input of hundreds of residents who attended 13 meetings across the County in late 2019. Residents’ input resulted in the addition of “Equity” both as a Value and a Foundational Goal, and in several important refinements to the 16 goals included in the plan. See “2025 Strategic Plan At-A-Glance” on page 9.) Additionally, the County hosted 15 employee engagement sessions that refined goals and defined potential action steps to move the plan forward.



This plan also acknowledges additional work that must be done. Specifically, there are actions that the Board and Staff must take to define baseline performance metrics that may not have been previously measured. Before we can define the right measure for a Jail population, or kindergarten readiness, we must establish a baseline. From these baseline measures, county staff across all functions will continue defining “Tier 2” goals, each nesting under one of the 16 goals. Tier 2 goals are designed to be actionable, easy to understand and results-focused. For example, supporting the broad goal of increasing total employment we might find as a Tier 2 goal, “increase small or startup business jobs by net 10% between 2020 and 2025.” Expressed in this manner, Tier 2 goals provide the basis for accountability.

Additionally, this plan is dependent on certain actions by the Board of Commissioners and staff. Key actions include the initiation of a Comprehensive Planning Process that addresses land use and zoning. This level of detail is outside the scope of a strategic plan, but is a necessity to manage the exponential growth seen in Buncombe County.



Guided by Vision, Mission, & Values

Our vision tells us where we're going. Our mission imparts our purpose. Our values tell us how we'll make decisions that serve the public good. Buncombe County Commissioners agree:

Our Vision

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

Our Mission

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

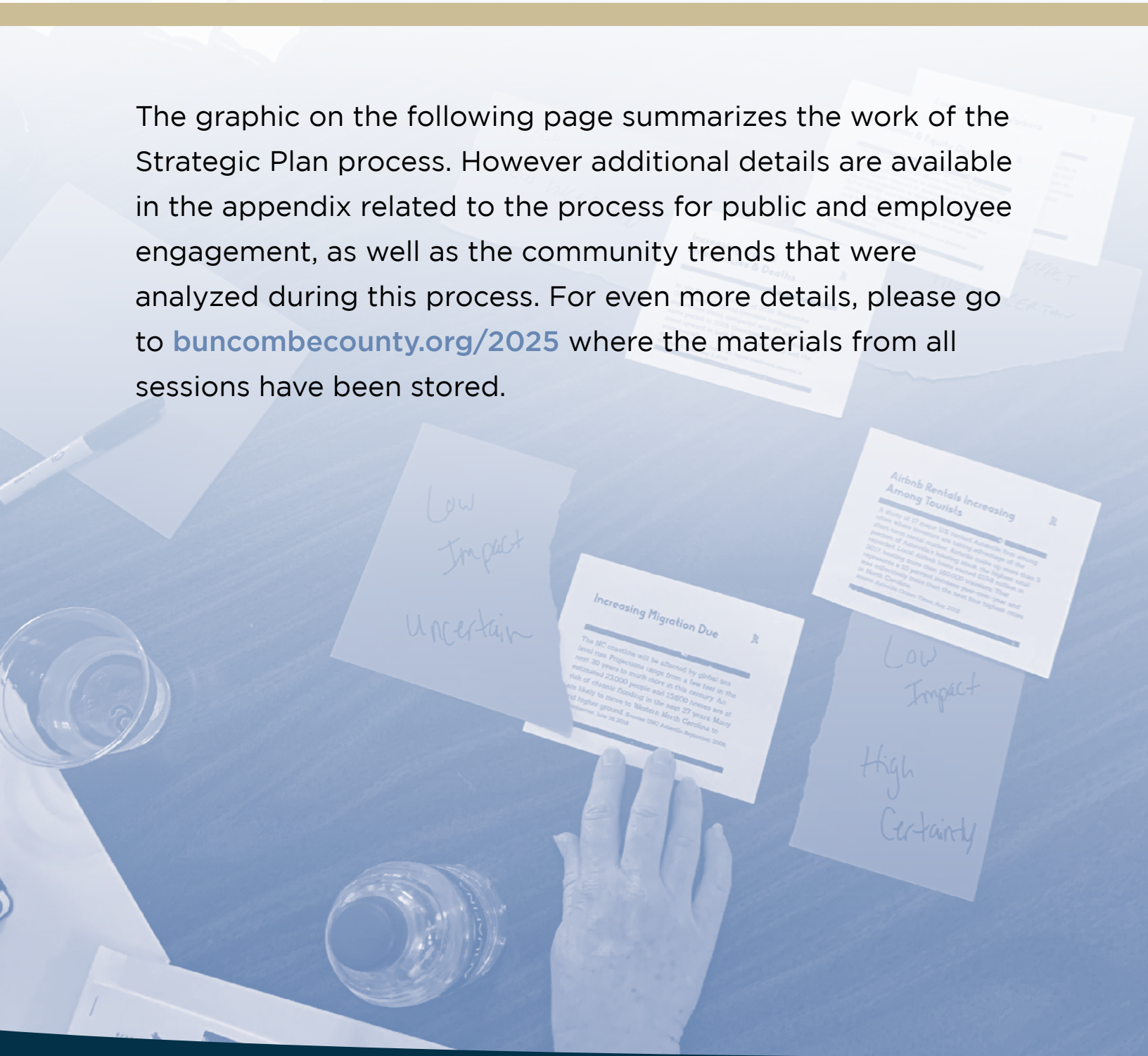
Our Values

Respect • Integrity • Collaboration • Honesty • Equity



2025 Strategic Plan At-A-Glance

The graphic on the following page summarizes the work of the Strategic Plan process. However additional details are available in the appendix related to the process for public and employee engagement, as well as the community trends that were analyzed during this process. For even more details, please go to buncombecounty.org/2025 where the materials from all sessions have been stored.



Overview of the 2025 Commissioner Goals

This section provides a summary of the 2025 goals, including 13 goals supporting the community focus and 7 goals supporting the foundations. Each summary includes a description of the goal, rationale, definition, primary objectives and examples of current work underway. This is meant to provide clarity to the public and staff on the intent of the goals, but is not considered to be comprehensive (i.e., this plan is dynamic and will evolve as Buncombe County does).

COMMUNITY FOCUS AREA

Educated and Capable Community



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

Goal: Increase third grade literacy rates, especially among underperforming students

Rationale: Early literacy has been proven to have a significant relationship with graduation rates. Third-grade students receive extra attention in North Carolina because of the state's Read to Achieve legislative initiative, a part of the Excellent Public Schools Act. Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%. In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.¹

Definitions: “Student proficiency” is measured as grade level proficiency (level III, IV, or V) on NC standardized tests. “Growth” is a measure of student learning over time. “Achievement Gap” is any significant and persistent disparity in academic performance or educational attainment between different groups of students. This is measured for white and minority students, as well as those who are economically disadvantaged, English learners, or disabled.

Objectives:

- Strengthen relationships among educational partners.
- Reduce racial disparities in student achievement.

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Educational support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.
- Isaac Coleman grants: funding to community based groups working toward equity and pipelines to education.
- Community dialog: system approaches to addressing disparities, such as the Equity Roundtable.

¹ For data sources, refer to Trend Card 7 in Appendix III.

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

Goal: Increase kindergarten readiness

Rationale: The years prior to kindergarten are critical in shaping a child's foundation for later school success. Research demonstrates that learning begins at birth and that high-quality early learning programs help children arrive in kindergarten ready to succeed. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.²

Definitions: “Early care and education,” “early childhood education,” and “child care” are terms describing services to children ages birth to kindergarten. This includes infants and toddlers (ages 6 weeks to 3 years old), preschoolers (ages 3 to 5 years old) and pre-kindergarteners (4 year old rising kindergarteners). Program licensure is provided through the North Carolina Department of Health and Human Services, Division of Child Development and Early Education.

Objectives:

- Attract, develop, and retain early childhood teachers.
- Increase percentage of kindergarteners entering public school who demonstrate proficiency.
- Increase the percent of children ages 0-5 served by high-quality licensed care.

Example Initiatives, Programs, and Policies:

- Early Childhood Education and Development Fund: grant program investing in expanding, enhancing and sustaining early care and education.
- Child Care Subsidy: program that assists parents with the cost of child care.
- Asheville Buncombe Preschool Planning Collaborative: community based coalition working to increase availability of affordable, quality preschool.
- Family forward practices: supporting County employees through policies such as paid leave, dependent care, and flexible schedules.

² For data sources, refer to Trend Card 7 in Appendix III.

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

Goal: Improve college and career readiness

Rationale: Readiness for college and/or careers after high school graduation is critical for students' future success. High school graduation rates have risen over the years. Both Buncombe and Asheville City schools reported higher four-year graduation rates than the state's average of 86.5% in 2018-19.³ Yet not all students are prepared with the skills and experience for postsecondary education or living wage jobs.

Definitions: "Standards" are goals for what students should know and be able to do while learning academic content. The U.S. Department of Education establishes standards via the Common Core State Standards Initiative. "Curricula" provide educators with an outline for what should be taught in classrooms. "Assessments" determine how much a student has learned and whether he or she has performed to a level of proficiency set by academic standards.⁴ Accountability metrics include student achievement on state tests, student growth on tests, four-year graduation rate, performance on college entry exams, and career preparedness performance (credentials, certificates, and grades in career and technical education courses).

Objectives:

- Increase digital resource training to area educators and students.
- Increase vocational and technical training for high school aged students.
- Support initiatives that promote full option graduation (workforce, vocational, or college/university readiness).

Example Initiatives, Programs, and Policies:

- Public Schools: funding to Buncombe County & Asheville City School systems to support student success.
- Community College: funding to Asheville-Buncombe Technical Community College to support academic, workforce & personal development.
- Workforce & Economic Development: partnerships and incentives to create successful businesses and citizens.
- Education support grants: funding to community based programs delivering tutoring, mentoring and other educational support services.

³ Data source: Asheville Citizen-Times, Grades are in: See how Buncombe and Asheville schools rank on an annual NC report card, <https://www.citizen-times.com/story/news/local/2019/09/04/nc-report-card-ranks-buncombe-and-asheville-schools/2207955001/>

⁴ Definitions from US Department of Education, College- and Career-Ready Standards, <https://www.ed.gov/k-12reforms/standards>

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

Goal: Protect older residents' ability to age in place

Rationale: The median age in Buncombe County is on the rise. Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change. The number of older adults age 65+ is projected to grow by 28,330 and increase by 5% to 24% of the population. Older adults can experience disproportionate impacts from community barriers such as lack of access to affordable housing, transportation, health care, and wellness options.⁵

Definitions: "Older adults" are defined by age demographic and generally include people who are age 60 or 65 years or older. "Aging in place" is the ability to live in one's own home and community safely, independently and comfortably, regardless of age, income or ability level.⁶ An "age-friendly community" has policies, services and structures that facilitate older adults staying healthy, participating in economic growth, remaining socially active, and living in security.⁷

Objectives:

- Expand intergenerational programming and services for older adults.
- Commit to an affordable, age-friendly community where older adults are safe, well and engaged.

Example Initiatives, Programs, and Policies:

- Aging Plan: goals and strategies in support of a community where older adults are safe, well and engaged.
- Aging Services: Health and Human Services social work resources as well as Mountain Mobility transportation programs to assist older adults.
- Aging Funding: including federal block grants and local funding to support community based programs serving older adults.
- Tax Relief: program providing property tax relief for citizens who are 65 years or older with limited incomes.

⁵ For data sources, refer to Trend Card 3 in Appendix III.

⁶ Definition from Centers for Disease Control and Prevention, Healthy Places Terminology, <https://www.cdc.gov/healthyplaces/terminology.htm>

⁷ Definition from Buncombe County Aging Plan, 2018-2022, http://www.landofsky.org/pdf/Aging/BuncombeCounty_AgingPlan_2018.pdf



COMMUNITY FOCUS AREA
Environmental & Energy Stewardship

Community Focus Area Environmental & Energy Stewardship

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

Goal: Reduce greenhouse gas emissions

Rationale: In order to address climate change, Buncombe County adopted resolutions targeted at reducing the County’s carbon emissions as well as implementing the most fiscally and environmentally responsible solutions to reach the goal of 100% renewable energy sources for its operations as well as the community as a whole.

Definitions: “Greenhouse Gas” or “GHG” is generally defined as any gas that absorbs and emits radiant energy and contributes to the warming of the planet. The most common GHG having a negative impact on global temperatures is carbon dioxide (CO2), which is generally measured in metric tons (MT).

Objectives:

- Continue commitment to renewable energy plan.
- Continue commitment to energy efficiency efforts.

Example Initiatives, Programs, and Policies:

- Facility assessment: conduct assessment and footprint rightsizing in an effort to reduce greenhouse gas emissions from County facilities.
- Facility improvements: aggregated procurement of Solar Photovoltaic (PV) systems on public facilities.
- Solar farm: construction of 5MW utility solar farm at retired County landfill site.
- Residential energy efficiency: investments in residential energy efficiency and weatherization for low income community members.



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

Goal: Preserve farmland and environmentally sensitive tracts of land

Rationale: As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland and environmentally sensitive tracts of land increases. Farmland and environmentally sensitive tracts in the County are important to both the economy as well as the quality of life of our citizens. Currently Buncombe County has 1,073 farms, covering a total of 72,284 acres, up just slightly from the previous agricultural census. However, both the count and the number of acres dedicated to agriculture have trended downward since 2006. Losses total approximately 100 farms and 20,000 acres during this timespan.⁸

Definitions: “Environmentally sensitive tracts” is a type of designation for land needing special protection because of its landscape, wildlife or historical value. An “Agricultural District” consists of at least 50 acres of qualifying farmland, individually or separately owned, which are located within one mile of each other. In order to be considered qualifying farmland, the land must meet a short list of requirements that almost all farms in the County meet.

Objectives:

- Encourage growth and development activities in areas where appropriate infrastructure is available.
- Increase education initiatives for farmers.
- Increase market opportunities for farms.
- Increase conservation efforts.

Example Initiatives, Programs and Policies:

- Farmland Preservation Program: program that allows farmers to voluntarily enroll their farm property in an agricultural district. The purpose of the program is to slow the decline of farmlands in the County and offer operators of farms some protection from encroachment of development.
- Farm Heritage Trail: scenic driving route through the rural agricultural communities of Alexander, Leicester, Newfound and Sandy Mush in northwest Buncombe County.
- Farmland Preservation Ordinance: ordinance that allows the County to hold permanent conservation easements on farms in the County. These easements are designed to protect rural lands, particularly in the vicinity of urban growth, near high priority waterways and other environmentally sensitive areas. This gives landowners another option when faced with the pressures of development. Conservation Easements typically take two to three years to complete.

⁸ For data sources, refer to Trend Card 16 in Appendix III.



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

Goal: Expand and maintain cultural and recreational assets

Rationale: As the region grows, Buncombe County must develop a well-balanced system of infrastructure that serves residents and supports communities. Buncombe County seeks to improve the quality of life within our community by providing high quality recreational and cultural facilities, opportunities for social interaction, as well as programming and resources that encourage health and wellness.

Definitions: “Recreational facilities” may include greenways and walking trails, sports fields and courts, playgrounds, and others. Cultural facilities may include public library branches and related resources.

Objectives:

- Increase safe, easy access and proximity for residents to a recreation space and/or public library within their own neighborhood.
- Expand, diversify and champion vibrant, creative activities and programming guided by practices of cultural equity.
- Increase availability of library resources through community outreach and electronic offerings.

Example Initiatives, Programs and Policies:

- Greenway Master Plan: plan for linking existing and proposed greenways together for a cohesive network for recreation and active transportation.
- Library System: including 12 branch libraries offering a variety of educational programming, and featuring East Asheville Library, a state-of-the-art facility projected to open in June 2021.
- Recreational Facilities: offering a range of facilities which offer free or low cost access to fishing, picnic areas, disc golf, outdoor games, playgrounds, sports, and other inclusive recreational experiences. Featuring Buncombe County Sports Park, which will include major enhancements over the next two years.
- North Carolina Room: a premier local history resource for Buncombe County and the region, including a variety of books, photos, family histories, oral histories, newspapers, special materials and collections.

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

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

Rationale: Public transportation is a critical component of thriving communities, and provides connectivity in both rural and urban areas for residents, commuters, and visitors. An accessible and efficient public transit network offers convenient and affordable service for people to travel to home, work, school, recreational opportunities, and more. Public transportation reduces annual vehicle miles traveled, which helps lower air pollution and energy consumption.

Definitions: “Public transit,” is a system that transports passengers by group, is available to the general public, and typically operates on a schedule with fixed routes, and set fares. “Paratransit” describes public transportation services that offer point to point scheduled trips for individuals, and often is used to supplement fixed-route public transit – particularly for special groups or in rural or lower populated areas.

Objectives:

- Increase ridership through community outreach campaigns.
- Include a public transportation analysis as part of the comprehensive plan.

Example Initiatives, Programs, and Policies:

- Mountain Mobility: community transportation system providing public transportation including complementary paratransit services to Asheville Rides Transit (ART).
- Comprehensive Land Use Plan, 2013 Update: establishes a broad and long-range plan to guide future growth, development and services.
- 2040 Metropolitan Transportation Plan: a regional transportation plan that provides guidance as it relates to road improvements, public transit, multi-modal needs and forecasting.
- Planning partnerships: coordination through groups such as the French Broad River Metropolitan Planning Organization (MPO), Land-of-Sky Regional Planning Organization (RPO), and other public transportation providers in the region (i.e. City of Asheville, Haywood County, Madison County, Henderson County, etc.).
- Bus passes: removing barriers to public participation through the provision of no-cost access to public transit for Seniors and those attending public meetings.



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

Goal: Reduce jail population and enhance public safety

Rationale: Buncombe County's jail houses inmates for local, state and federal criminal justice agencies. There are 604 beds in 13 housing units. Of the 604 beds, 96 are designated as female beds. Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. A primary driver of this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.⁹

Definitions: "Detention centers" or "detention facilities," commonly known as "jails," are places of confinement for inmates. Typically, jails are local facilities under the jurisdiction of a city, local district or county. In North Carolina, counties are responsible for operating jails. "Diversion" programs in the criminal justice system are options to avoid sentencing, typically with a rehabilitative component. Diversion programs can occur at various phases or "intercepts" within the process, through a referral by law enforcement or the courts. "Treatment courts" are a type of diversion program sometimes known as "specialty courts" or "recovery courts" that serve specific populations such as people with substance use disorders.

Objectives:

- Reduce average length of stay for pretrial population.
- Reduce annual bookings for failure to appear and technical violations.
- Increase the number of successful graduates from diversion programs and treatment courts.
- Reduce crime rate, including violent and property crimes, within the County's jurisdiction.

Example Initiatives, Programs, and Policies:

- Justice Resource Advisory Council: planning and coordination for the local justice system.
- Safety and Justice Challenge: strategies to reduce jail population with a focus on data integration, racial equity, and community engagement.
- Justice Resource Center: one-stop center serving justice-involved people with diversion options and programming to support wellness.
- Medically Assisted Treatment Program: a detention center program that provides patients with an addiction disorder receive controlled doses of medication in conjunction with counseling and therapy to help them avoid returning to more dangerous substances.

⁹ For data sources, refer to Trend Card 9 in Appendix III.

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

Goal: Eliminate deaths as a result of substance abuse

Rationale: North Carolina has been significantly impacted by the opioid epidemic. In 2017, the state had a rate of 19.8 opioid overdose deaths per 100,000 persons. This is 5.2 deaths per 100,000 persons higher than the national average.¹⁰ Buncombe County is no exception with an opioid overdose death rate almost twice that of North Carolina. Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 32 to 113. Beyond fatal overdoses, substance use disorders take a community toll in other ways. For example, communicable diseases associated with injection drug use have been on the rise.¹¹

Definitions: "Opioids" are a class of drugs that include the illegal drug heroin, synthetic opioids such as fentanyl, and pain relievers available legally by prescription, such as oxycodone (OxyContin®), hydrocodone (Vicodin®), codeine, morphine, and many others.¹² "Substance Use Disorders" are generally defined as addiction to drugs or alcohol. One type of substance use disorder is "opioid use disorder." Medical professionals can provide diagnosis, and there are various modalities of "treatment" available, such as Medication Assisted Treatment as well as inpatient and outpatient counseling, and peer support. Research finds that Medication Assisted Treatment has the highest efficacy rate, keeping a full 50% from chaotic, illicit use.¹³ "Harm reduction" is an approach that involves reducing negative consequences. Examples of harm reduction related to opioid use disorder include overdose reversals (using the medication Naloxone) and syringe services programs that provide access to safe injection supplies as well as treatment linkages.

Objectives:

- Increase prevention and treatment programs.
- Equip County professionals and partners with appropriate and adequate tools and training.
- Reduce the total number of children coming into foster care related to parental substance use disorders.

Example Initiatives, Programs, and Policies:

- CARE Team: community coalition working to improve prevention, treatment and harm reduction through a substance use response plan.
- Opioid grants: funding to Buncombe County in support of services such as Medicaid Assisted Treatment, transitional housing, and more.
- Opioid services: programs in Health and Human Services, Emergency Management, and the Detention Facility for treatment and harm reduction.
- Overdose mapping: utilizing public record and EMS data to perform cross-departmental analysis of death records and overdose patterns between to inform prevention efforts.

¹⁰ North Carolina Opioid Summary, Opioid-Involved Overdose Deaths, National Institute on Drug Abuse, <https://www.drugabuse.gov/opioid-summaries-by-state/north-carolina-opioid-summary>

¹¹ For data sources, refer to Trend Card 10 in Appendix III.

¹² Definition from National Institute on Drug Abuse, <https://www.drugabuse.gov/drugs-abuse/opioids>

¹³ Kane, C., Ostrach, B., Leiner, K. et. al. (2019). Introduction to Medication Assisted Treatment & Communication Strategies to Reduce Stigma, Bias and Harm when working with Substance Users. UNC Health Sciences at MAHEC, 2019.



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

Goal: Increase median household income to North Carolina benchmark

Rationale: Buncombe County has a thriving economy that demonstrates job growth, low unemployment and thriving industry clusters. Even with these positive attributes, annual median household income (\$50,668) continues to lag behind 2018 North Carolina state benchmarks (\$52,413)¹⁴ while costs of living increase.

Definitions: “Household Income” includes income of the householder and all other people 15 years and older in the household, whether or not they are related to the householder. “Median” refers to the point that divides the household income distribution into halves, one-half with income above the median and the other with income below the median. The median is based on the income distribution of all households, including those with no income.¹⁵

Objectives:

- Increase average wage for incentivized projects by Buncombe County.
- Set standard for community by supporting \$15 minimum wage.
- Increase number of certified apprenticeship slots offered throughout Buncombe County.

Example Initiatives, Programs and Policies:

- Economic Development Incentive Program: targeted incentives for high wage jobs.
- Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.
- County Policy: Buncombe County \$15 Minimum Wage for all full-time employees.

¹⁴ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.

¹⁵ Sources: U.S. Census Bureau, American Community Survey (ACS) and Puerto Rico Community Survey (PRCS), 5-Year Estimates. The PRCS is part of the Census Bureau’s ACS, customized for Puerto Rico. Both Surveys are updated every year.



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

Goal: Increase total employment in region’s targeted industries

Rationale: Buncombe County is home to several industries that were born here and grew up here. These industries give us a competitive advantage – from attracting new business to developing our workforce. Continued growth in our strong sectors will promote opportunities in high wage sectors for job seekers with a variety of skill and education level.

Definitions: “Targeted industries” are representative of high value opportunities unique to our region and include: advanced manufacturing; life science; climate technology; outdoor products; professional office and information technology. These are growing industries that offer above-average salaries.

Target Industry Group	2018 Jobs	2013-2018 % Change	Average Earnings Per Job
Advanced Manufacturing (e.g. Automotive, Aerospace, Food, Beverage, etc.)	18,088	25%	\$68.8K
Life Science (Biotech and Medical Devices)	645	71%	\$63.6K
Climate Technology	1,171	22%	\$73.6K
Outdoor Products	624	3%	\$56.5K
Professional Office and Information Technology	11,708	15%	\$73.2K

Objectives:

- Increase total employment in targeted Professional Office and Information Technology jobs.
- Increase total employment in targeted advanced manufacturing jobs.
- Increase small business and “startup” jobs.

Example Initiatives, Programs and Policies:

- Venture Asheville: high-growth entrepreneurship initiative.
- Buncombe County Site Selection Study: analysis of parcels for potential economic development use.
- Mountain Community Capital Fund: small business loan guarantee program for historically disadvantaged communities.

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

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

Rationale: Land use strategies guide the future actions of a community. These strategies help to support a vision for the future by identifying long-range goals and objectives for all activities that affect the community. These strategies account for changes in Buncombe County’s growth patterns, development scenarios, land use demands, and demographic composition. Robust land use strategies will help to identify the “best use” of our scarce developable land resources and encourage development that meets the community needs for affordability and accessibility.

Definitions: The “comprehensive plan”, also known as a long-range plan, general plan or master plan is a principal planning tool often used by local governments to represent a vision for the future designed to guide growth, community needs and identified goals through a series of objectives, initiatives and goals. The plan (while not a set of regulations) will influence revisions to, or facilitate the creation of, new standards and policies to promote said objectives, initiatives and goals.

Objectives:

- Evaluate existing and potential programs and incentives that encourage affordable housing along transportation corridors and in areas where adequate public infrastructure exists.
- Initiate a robust, citizen engaged and policy-focused comprehensive planning process.

Example Initiatives, Programs and Policies:

- Comprehensive Plan: the County will develop a new Comprehensive Plan, which will replace the currently used Land Use Plan Update 2013, based on the County’s original 1998 plan.
- Audit, evaluate and improve upon all historic plans completed by Buncombe County and regional partners like the NCDOT, Land of Sky, to fully assess previously identified goals and strategies and evaluate current relevancy.



Equity

Operational Excellence

Resources



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

Goals:

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

Rationale: Equity is one of Buncombe County’s values as expressed in this strategic plan. Inequality and lack of inclusion exist across all areas, whether looking at geography, race, gender, age, sexual orientation, disability, and many other traits. However racial equity is defined as a starting place because of pronounced racial disparities at a community level. Buncombe County is experiencing significant and in some cases growing racial gaps across broad domains, including: birth outcomes; health outcomes; educational attainment; income; business success; criminal justice involvement; and life expectancy. Buncombe County as an organization has policies and practices that impact equity, such as: employee recruitment and development; benefits and compensation; service delivery; purchasing; communications; and community engagement.

Definitions: “Equity” is defined as the state of being just, impartial and fair. “Inclusion” is the action or state of including or being included within a group or structure. More than simply diversity or numerical representation, inclusion often involves authentic and empowered participation and a true sense of belonging. “Racial justice” is the systematic fair treatment of people of all races that results in equitable opportunities and outcomes for everyone. “Racial Equity” is achieved when race can no longer be used to predict life outcomes, and outcomes for all groups are improved.¹⁶

Objectives:

- Develop a countywide equity plan and strategies.
- Provide opportunities for employee input and feedback.

Example Initiatives, Programs, and Policies:

- Equity and Inclusion Workgroup: internal cross-departmental committee formed to oversee the creation and implementation of an equity action plan.
- Safety and Justice Challenge: examining practices and working to decrease racial and ethnic disparities in the local justice system.
- Minority Business Plan: practices designed to provide minorities with equal opportunity to participate in contracting and procurement.

¹⁶ Definitions from Race Equity Action and Inclusion Action Guide by the Annie E. Casey Foundation, January 8, 2015 <https://www.aecf.org/resources/race-equity-and-inclusion-action-guide/>



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

Goals:

1. Foster an internal business culture focused on continuous improvement
2. Assure that policies reflect ethical principles
3. Ensure all decisions promote the County’s financial health and long term interests
4. Leverage and maximize technologies, plans, and studies to enhance the safety and capabilities of infrastructure

Rationale: Often unseen by the public, the functional operations within government are the central driver for enhancing performance and generating change. A high performing government is more capable of delivering high quality, timely, and meaningful services to residents. The impacts of government operations go far beyond the “public-facing” realm of social workers and tax collectors. These impacts can be indirectly felt through the ethics of procurement processes, efficient use of budgeted resources, and transparency of information technology.

Definitions: “Operational Excellence” is the recurring execution of public processes and services on a consistent, equitable and efficient basis.

Objectives:

- Develop departmental business plans that include relevant measures.
- Review and improve business processes.
- Standardize and maintain policies and practices.
- Support initiatives to ensure integrity of data and physical assets.

Example Initiatives, Programs and Policies:

- Policy Review Process: recurring review of County-wide policies for consistency and applicability.
- Departmental Business Planning: development of Departmental business plans aligned to the Buncombe County Strategic Plan.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.

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

Goals:

1. Ensure that Buncombe County is an employer of choice in the region
2. Optimize funding and partnerships
3. Increase public engagement opportunities for input on County programs, projects and initiatives

Rationale: In order to meet the pressing needs of our community, Buncombe County requires talented staff and partners that can deliver high quality programs and services. We must be able to hire and retain the most talented staff, partner with the most innovative and experienced partners, and proactively engage our residents to understand how we are meeting, or failing to meet, expectations.

Definitions: “Funding” refers to the budgeted revenues and grant resources available to the county. “Partnerships” refers to organizations in the government, nonprofit and private sector that are stakeholders in the community.

Objectives:

- Establish a robust training and development program.
- Ensure a sustainable compensation, recruitment and retention program.
- Leverage public and other funding.

Example Initiatives, Programs and Policies:

- Employee Talent Development: dedicated program for assessing current and desired employee knowledge, skills and abilities.
- Community Engagement: dedicated resources to engage communities across Buncombe County on County programs, services and initiatives.
- IT Governance and Capital Planning: annual process for review of requests and identification of solutions that meet County-wide needs.



Summary

All strategic plans are a leap of faith. The Buncombe County 2025 Strategic Plan sets a course based on what we value and what we believe will be true in the future, based on the best information and projections available to us.

If all goes well, in 2040, a future generation will look back on this work and recognize the residents', Commissioners', and staff's efforts to anticipate the future and consider the next generation's wellbeing. This is the definition of intergenerational equity: to honor current residents' needs without preventing future residents from meeting their own.

Of course, things don't always go according to plan. In that case, Buncombe County Commissioners can return to their values, to residents, and to staff who were instrumental in providing wise counsel, and who will be instrumental in the future.

Our future starts today.

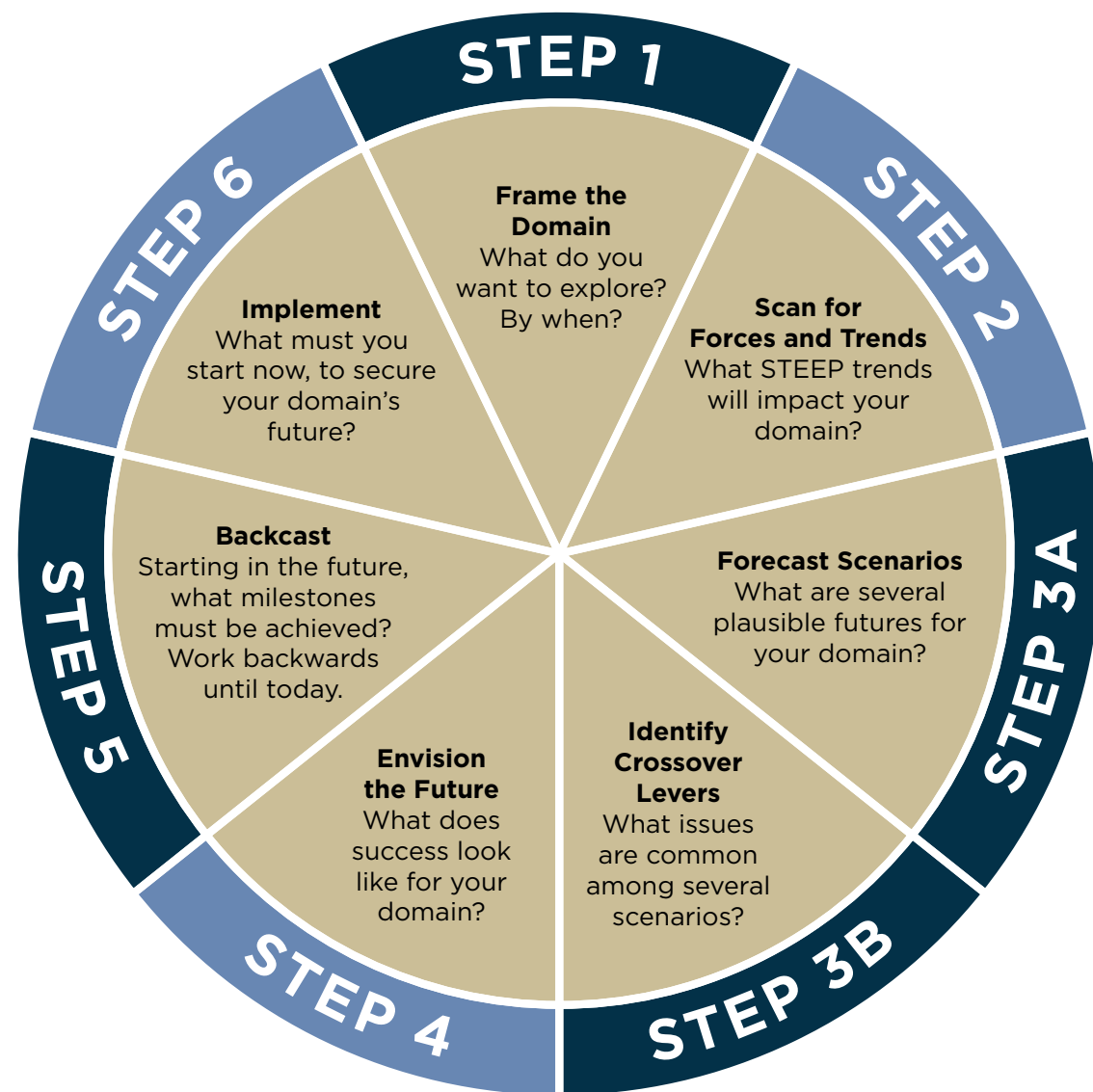


Appendix

I. Methodologies

A. Strategic Foresight

Strategic foresight is a professional, proven process used by the U.S. Military, NATO, the World Bank, Fortune 500 Companies, and others to anticipate the future. The Buncombe County Board used several steps of the strategic foresight process (see image below) to begin its discussion about the County's future.



Step 1: Frame the Domain

The Board chose the domain: "The Future of Buncombe County through 2040." Although the Board knew that they wanted a 5-year plan (not a 20 year plan), they chose to think a generation into the future, so that the 5-year Strategic Plan would give them the best chance of long-term success.

Step 2: Scan for Forces and Trends

To ensure that the 2025 Strategic Plan is responsive to the trends facing the County, Commissioners and department heads gathered to identify and discuss the top trends. They considered dozens of "STEER" trends (Society, Technology, Economy, Environment, and Politics) and ranked them high to low according to impact.

All Commissioners agreed on 10 trends that are highly certain to have a large impact on Buncombe County through 2040:¹⁷

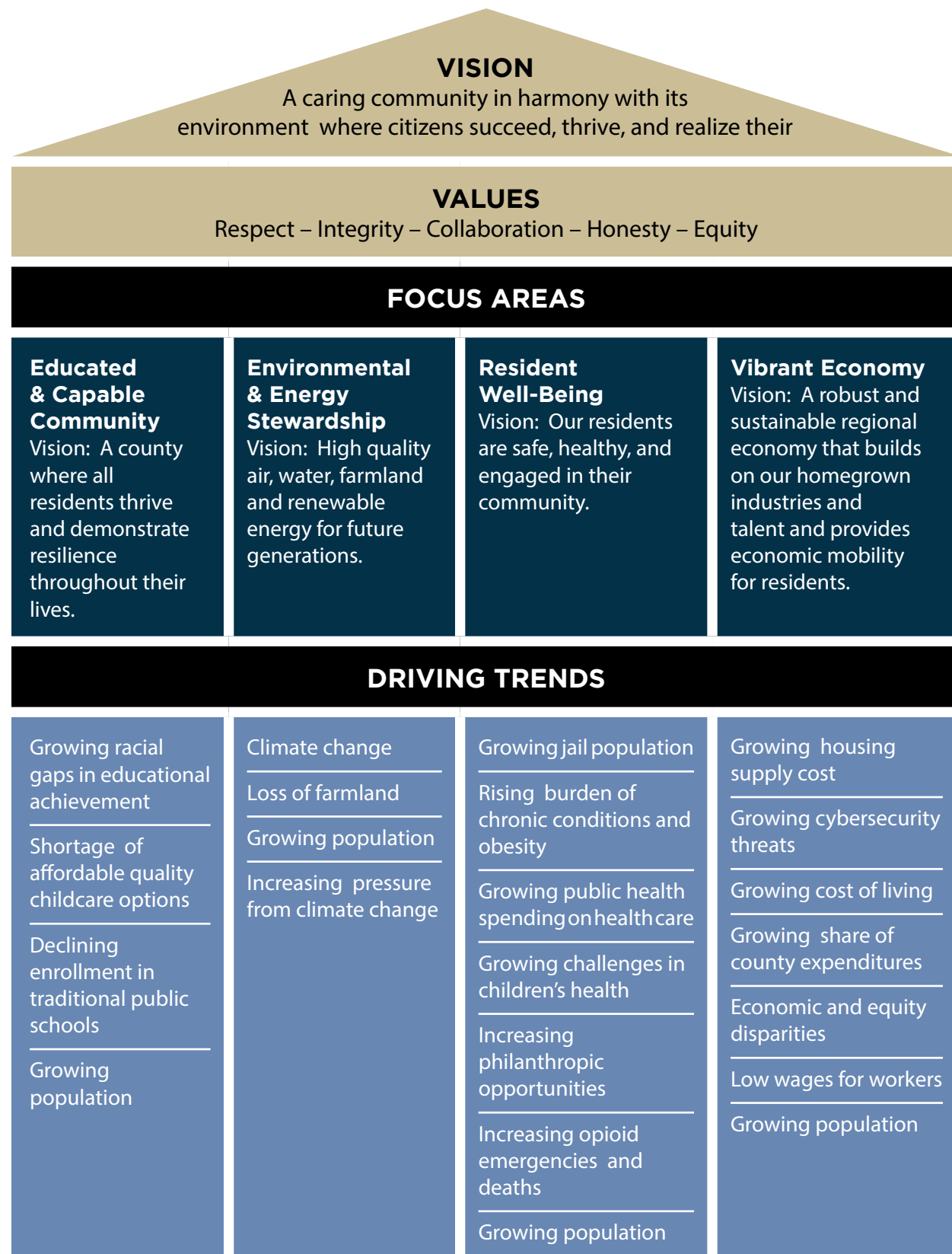
1. Growing housing costs and supply
2. Growing jail population
3. Growing population
4. Growing racial gaps in education achievement
5. Growing public spending on health care
6. Rising burden of chronic conditions & obesity
7. Increasing opioid emergencies and deaths
8. Low wages for workers
9. Economic and equity disparities
10. Loss of farmland

¹⁷ For details on STEEP Trends, refer to Trend Cards in Appendix III.



Step 4: Envision the Future

The Commission began to draft the Focus Areas and visions that would be responsive to the top trends facing Buncombe County.



B. Identifying Values

How did Commissioners identify their values?

Donna Warner from the UNC-Chapel Hill School of Government facilitated the following process.

Values are an enduring belief about the way things should be done and serve as guides for how decisions are made. Values guide actions and for commissioners, like other leaders, their credibility depends on it. As the board wrestles with what Buncombe County will look like in the future, it is important for fellow commissioners, staff and residents to understand what beliefs guide their decisions.

Commissioners explored and shared what was important to them, what they believe the board stands for and also what makes Buncombe County unique. Using a sheet with a list of 50 values, commissioners selected their top 3 personal values, those that were most important to them. They shared their choices with each other and discussed what they meant, why they were chosen and how it will impact their decision making. It was noted there were several values that commissioners shared in common but that no two commissioners selected the same three values and how important it was to know where each leader “was coming from.”

Sharing of personal values was followed by a discussion of those values for which the board stands. Commissioners explored what they wanted to be known for as a board by selecting an image from 50 offered. They described how the image they selected characterized how they will work together and what the image meant to them. Working in two groups, commissioners decided they want to the board to know for **“restoring public trust through honest and ethical decision making, transparency, fiscal responsibility, impactful policy making and good governance.”** One group described it simply as “we fixed it.”

With an understanding for their personal values and what the board stands for, the commissioners worked in groups to brainstorm and determine those values most important to the county’s work, what they held dear and want to preserve and build for future generations. They determined four values: respect, honesty/integrity and embracing a culture of collaboration. Later in the process after community input, equity was added as a value.

II. Putting it to Work: Community and Staff Engagement

Public Engagement

In October through December 2019, Buncombe County hosted a series of workshops to share updates about the strategic plan and gather public input. In order to maximize access, these sessions were held at locations throughout the community at various times of day and days of the week. Spanish language interpretation was available as well as bus tickets and parking passes. In addition, feedback was collected online through the County's "Let's Talk" public engagement platform.

In total, there were 271 attendees across 13 sessions at the following locations:

- North - Barnardsville Community Center
- South - Skyland Fire Department
- East - Black Mountain Town Hall
- West - Enka-Candler Library
- Central - Arthur R. Edington Center & Buncombe County Administrative Offices

A primary goal was to gather input on setting goals that will have the greatest impact for each of the four community focus areas. This was accomplished through visioning, small group exercises, and large group discussion. Various themes emerged:

What to focus on:

- Transportation
- Education
- Employment
- Housing
- Justice/Safety
- Youth

How to govern:

- Health/Mental Health/ Substance Use
- Land Use & Natural Resources
- Connectivity
- Equity
- Inclusion
- Partnerships
- Funding
- Investments
- Collaboration
- Public Engagement
- Accountability
- Performance Measurement

All information collected during public engagement was shared with the Board of Commissions in its entirety as well as published to the website. Commissioners reviewed the feedback during their December workshop and made a number of modifications to their draft plan as a result. For example, "equity" was added as a value as well as a foundational focus area. Several goals within the community focus areas were also added or changed as a result of the public input. For example, language was changed in one goal from "elderly" to "older adult," and a goal was added regarding "land use strategies to encourage affordable housing near transportation and jobs."

Employee Engagement

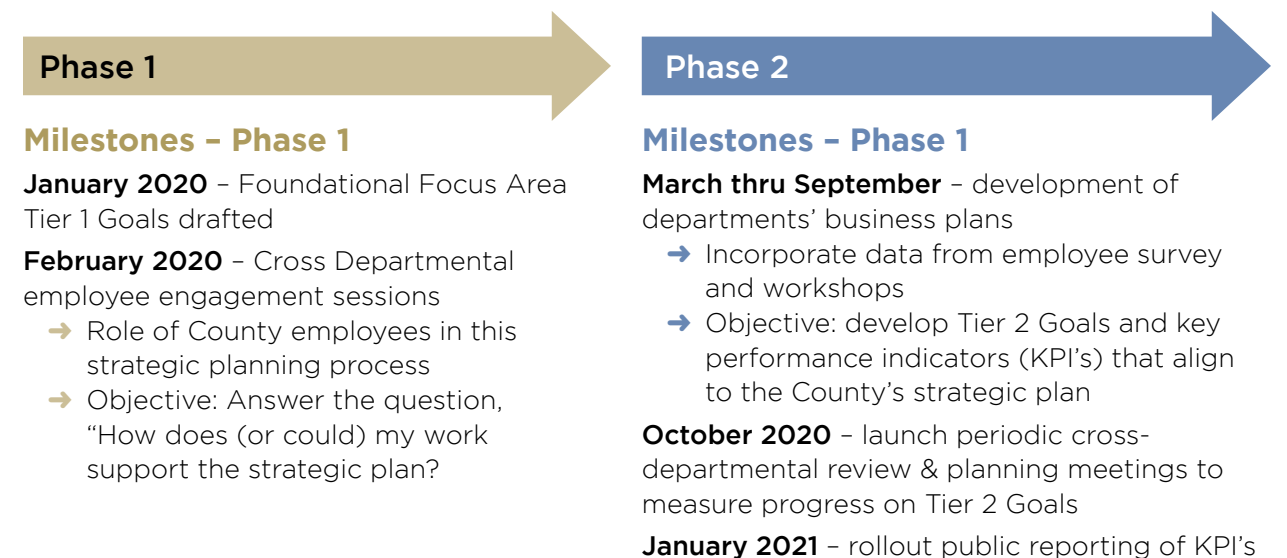
In November 2019, County employees were invited to respond through a survey to two questions related to the Values articulated by the Board of Commissioners. These Values provide a bedrock for how the County operates, and the questions posed to employees were, "In your department do you see [Respect, Integrity, Collaboration, Honesty] being demonstrated?" and "As we work to define this value, what does [Respect, Integrity, Collaboration, Honesty] mean to you?" Responses to these questions provide a benchmark to measure change to the organizational culture over the subsequent years.

Employees were also asked through the survey to provide an initial reaction to the four draft community focus areas. The specific question asked was, "What can, or could, your department do additionally to improve or impact an [Educated and Capable Community, Environment and Energy Stewardship, Resident Well-Being, or Vibrant Economy]." Of the County's 1,500+ employees, 278 responded to the survey.

During the month of February, 2020, County employees were invited to attend 1 of 15 input workshops. In total, there were 182 attendees representing 26 departments. The workshops were designed with three purposes in mind:

1. To inform employees about the strategic planning process with an emphasis on the role of employees;
2. To generate ideas that may lead to initiatives addressing the goals of the plan;
3. To introduce cross-departmental collaboration that prompts innovative approaches to service delivery.

As with the employee survey, information gathered during the workshops were largely anonymous; that is, employees were asked only to identify their respective departments. All ideas and feedback will be returned to departmental leadership prior to the beginning of business planning in order to inform that phase of the strategic planning process, as depicted below:



III. Trend Cards

The following trend cards are those that were originally created for Buncombe County. After the original workshop, Board members added a few additional trends which may not be reflected here.

Society

1. Growing Population

By 2040, the GroWNC region (Buncombe, Haywood, Henderson, Madison and Transylvania Counties) will be home to over 630,000 people – nearly 40% more than in 2010. This is an increase of about 178,000 people or the addition of two cities the size of Asheville. This increase is expected to translate to a need for almost 75,000 additional housing units across the five counties. Most of this growth is expected to occur in Buncombe and Henderson Counties.

Source: 2015-2019 Comprehensive Economic Development Strategy for Buncombe, Haywood, Henderson, Madison, and Transylvania Counties, 2015; Draft French Broad River Metropolitan Planning Organization SE Data Development Report, 2014

3. Rising Median Age

Between 2017 and 2037, each age group of Buncombe County residents is expected to grow in number but some more than others. Therefore, their relative proportions are expected to change.

Age 0-17	add 3,735	decrease by 2% to 17% of the population
Age 18-24	add 2,345	decrease by 1% to 7% of the population
Age 25-44	add 12,790	decrease by 1% to 25% of the population
Age 45-64	add 15,490	decrease by 1% to 26% of the population
Age 65+	add 28,330	increase by 5% to 24% of the population

As a result, the median age in Buncombe is expected to increase from age 42.1 to age 45.6.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the North Carolina Office of State Budget and Management

2. Increasing Hispanic & Decreasing Black Residents

Between 2017 and 2037, Buncombe County is projected to grow (in total number) the most in terms of White (by 54,400) and Hispanic (by 17,400) residents but lose about 440 Black Residents. Along the way, the proportion of various racial groups within the county population is expected to remain essentially consistent. In terms of ethnicity, however, the proportion of Hispanic residents is expected to grow from 8% to 11%.

Source: Population estimates for 2017 and projections for 2037 by the Demographer's Office at the NC Office of State Budget and Management; State of Black Asheville, Feb 2017

4. Rising Burden of Chronic Conditions and Obesity

Chronic conditions are among the leading causes of death in Buncombe County – cancer, heart disease, chronic lower respiratory disease, cerebrovascular disease, and Alzheimer's disease.

If current trends continue, between 2016 and 2030 chronic disease could cost North Carolina \$65.5 billion in medical costs and an extra \$26.6 billion annually in lost employee productivity.

Source: NC State Center for Health Statistics, 2017; fact sheet from the Partnership to Fight Chronic Disease, accessed Aug 20 2018

Society

5. Growing Challenges in Children's Health

In Buncombe County, the prevalence of overweight and obesity among students in K-5 grew from 33.17% in 2012 to 33.8% in 2015. Unhealthy weight increases the risk of many health problems.

Meanwhile, both nationally and locally, immunization rates are declining and preventable serious illnesses are increasing. In Buncombe County since 2000, the percentage of kindergarteners with religious exemptions to immunizations has increased from 0.62% to 5.70% in 2018.

Additionally, a national study suggests that rates of mental-health incidents among teens and young adults are growing. Between 2005 and 2017, the share of teens 12-17 who reported the symptoms of a major depressive episode within the last year rose from 8.7% to 13.2%.

Source: "Sustainability Annual Report for Buncombe County," 2016; "Schools Grapple With Student Depression as Data Show Problem Worsening," Education Week, Mar 14 2019; NC DHHS Immunization Branch, July 2019

6. Declining Enrollment in Traditional Public Schools

Between 2017 and 2025, Buncombe County Schools is projected to lose 2,230 students, falling to a total enrollment of about 21,300. More generally enrollment in traditional NC public schools has been falling, down to 81% as of 2018. Districts with declining enrollment face difficult budget decisions.

In part the decline in number is driven by an overall shrinking student population. Additionally, a growing share of students are switching to charter schools, home schools, and private schools. In Buncombe County, the share of public school students attending a charter school has grown from less than 3.9% in 2011 to 4-7.9% in 2017.

Source: "Nearly 1 in 5 NC Students Are Opting out of Traditional Public Schools," Newsobserver, Jul 13 2018; "2017-18 Enrollments & Facilities Report," Buncombe County Schools, 2018; "Change in North Carolina K-12 Population," NC Dept of Public Instruction, accessed Jul 22 2019

7. Growing Racial Gaps in Educational Achievement

Buncombe County Schools reports growing achievement gaps between various subgroups of students (Hispanic compared to White, Economically Disadvantaged compared to Non-Economically Disadvantaged, etc.). For example, between 2014 and 2018, the achievement gap among black and white students grew from 31% to 33%.

In comparison, the minority achievement gap grew even more dramatically across Asheville City Schools – from 52% to 62%. This gap is second highest among North Carolina school districts and fifth highest in the country.

Source: "Two NC school districts with major racial achievement gaps seek solutions," Carolina Public Press, Feb 21 2019; North Carolina Department of Public Instruction, July 2019

8. Changing Rates of Violent Crime

Between 2015 and 2017, overall crime decreased in many areas of Buncombe County but the rate of violent crime increased by 26%, from 239 per 100,000 to 301 per 100,000. This increase is primarily driven by assault and motor vehicle theft, while other property crimes are declining. Furthermore, gun-related violent crime is growing by 55% (2016-19).

Sources: NC State Bureau of Investigation, 2017 Annual Report; Asheville PD Update on Gun Violence, Jun 25 2019

Society

9. Growing Jail Population



Between 2015 and 2018, the number of people awaiting case disposition in the detention facility has increased by 13%, from 309 to 352. Driving this increase is the growing length of stay experienced by pre-trial defendants. Approximately 70% of the jail population is state pre-trial defendants. Additionally, staff projections suggest the female population will regularly exceed capacity by November 2020.

Sources: Staff presentation to Board of Commissioners, Oct 10 2017; staff presentation to Justice Resource Advisory Council, Jul 5 2019

10. Growing Opioid Addiction and Substance Abuse Disorders



Between 2015 and 2017, the number of opiate-related deaths in Buncombe County tripled – growing from 29 to 92. Meanwhile in 2016, there were over 17 million painkillers prescribed in the county. This equals almost 68 pills for every man, woman and child in the County. Communicable diseases associated with injection drug use are also expected to continue rising.

Source: "Buncombe County Strategic Priority: Opioid Addiction", Dec 2017; and "County-by-County Figures: The Opioid Crisis in North Carolina," NC Office of the Governor, May 16 2017; NC Opioid Action Plan Data Dashboard, accessed Jul 22 2019

Technology

11. Increasing Demand for Digital Gov Services & Info



Demand for personalized and digital government services accessible by computer and especially mobile devices is expected to continue growing as more and more people access the internet on their own devices at all ages and spend significant time outside of school and work on the web. Already at least 42% of voting-age US citizens handle a majority of their government interactions through digital means. And 86% want to maintain or increase their digital interactions.

Source: "Digital Government: Your Citizens are Ready, Willing... and Waiting," Accenture Public Service Insights, Oct 14, 2015

12. Growing Artificial Intelligence in the Classroom



As AI and its supporting technologies continue to advance, their applications in areas like education are expected to increase exponentially. Depending on adoption rates, AI could completely transform education by as early as 2036, including helping students receive the additional support they need to complete their education, fill more jobs, and earn more and higher wages. AI could also improve the training provided to teachers while reducing costs over the same time horizon, releasing funds to be reinvested into the school system.

Source: "Value of data: Teaching the future with AI," Western Digital and Accenture, Apr 1 2019

13. Growing Job Automation



Automation and computing advances are expected to eliminate, redefine, and create new jobs through the 2020s and 2030s. Along the way, economic inequality and the number of un- or under-employed individuals is expected to grow.

An MIT study estimates that 54-69% of jobs in 15 North Carolina metro areas, including 65% of jobs in the Asheville metro area (Buncombe, Haywood, Henderson, Transylvania, and Madison Counties), may be impacted by automation. The impact is expected to focus particularly on routine clerical work, such as cashier and food service jobs, but also affect jobs with more cognitive and analytical tasks such as software development and financial analysis.

Source: "In Advanced and Emerging Economies Alike, Worries About Job Automation," Pew Research Center, Sept 13 2018; "Small cities face greater impact from automation," Frank, Sun, Cebrian, Youn, and Rahwan, J. R. Soc. Interface, Feb 7 2018

14. Growing Cyber Security Attacks on Local Gov



Targeted ransomware attacks on local US government entities – local governments, police stations, and schools – are on the rise, costing localities millions as some pay off the perpetrators in an effort to untangle themselves and restore vital systems. The cybersecurity firm Recorded Future estimates that at least 170 county, city, or state government systems have been attacked since 2013, including at least 45 police and sheriff's offices.

Source: "Crippling ransomware attacks targeting US cities on the rise," cnn.com, May 10 2019

Environment

15. Heavy Rains and Droughts Grow More Frequent R

Precipitation is expected to grow less frequent but more intense when it arrives, increasing flooding and associated landslides. Already between 1958 and 2012, heavy precipitation events increased in the Southeast region by 27%. The average annual number of heavy rainfalls have been growing in Buncombe County, too.

Additionally, drought conditions are expected to increase and consequently stress on the forest and increased risk of wildfires. Fires in Eastern and Western NC suggest that wildfires are already a growing issue for the state and will become more severe as climate change progresses.

As a result, these trends are expected to increasingly impact state energy issues, water resources, land use, transportation and emergency response.

Source: "The Reality of Global Warming (Climate Change) and its Potential Impact on North Carolina: UNC Asheville Response," September, 2008; "Living Asheville: A Comprehensive Plan for our Future," adopted 2018

16. Increasing Loss of Farmland R

North Carolina leads the nation in the rate of farmland lost to development, and Buncombe County figures show the same trend. Between 1997 and 2017, the county lost 193 farms and 22,784 acres of farmland operated, fall to a total of 1,073 farms that cover a total of 72,284 acres.

As development continues, and with natural and regulatory restrictions on steep slopes, the pressure to develop prime farmland soil increases. The agricultural sector contributes both directly to the county economy as well as income for several other sectors including the tourism industry.

Source: US Department of Agriculture, National Agricultural Statistics Service, 2017; communications with Buncombe County, Jul 22 2019

17. Growing Urbanization R

Like many communities across the nation, Buncombe County is growing increasingly more urban. Between 2000 and 2010, its urban population grew from 71% to 76%. And since the 2013/14 abolition of Extraterritorial jurisdiction/involuntary annexation, the County has continued to urbanize on the outskirts of the Asheville/Weaverville jurisdiction.

Going forward urban growth is expected to significantly outpace rural growth. Along the way, citizen-demand for urban-level services and infrastructure is growing in unincorporated areas of the county, which are seeing increasing residential densities, employment centers, and commercial development. Requests include public transportation, sidewalks, curb/gutter requirements, stormwater, and bike/pedestrian friendly transportation options (e.g., greenways).

Source: BC Greenway Master Plan, 2012; BC Community Health Assessment, 2015; Pew Research Center, "What Unites and Divides Urban, Suburban and Rural Communities," May 22 2018

18. Growing Bike and Pedestrian Infrastructure R

Since 2015, Buncombe County has raised \$21.5M for greenway design and construction in order to meet the goals defined in the Greenway Master Plan adopted by the Board of Commissioners in 2012. The County continues to partner with municipalities and local organizations to continue financing, building-out, and maintaining the greenways defined in the master plan.

Source: Buncombe County Greenway Master Plan, 2012; communications with Buncombe County, Jul 22 2019

Economy

19. Growing Cost of Living R

The annual income needed for a family of four in Buncombe County to make ends meet (afford housing, food, child care, healthcare, transportation, taxes, and other necessities) is expected to continue rising. Already between 2010 and 2019, is it estimated to have grown by 12% from \$45,970 (or a combined hourly wage of \$22.10) to \$51,600 (\$24.83/hr).

Source: North Carolina Justice Center, 2010 and 2019 Living Income Standard publications

20. Increasing Freelance and Unpaid Workers R

Between 2017 and 2026, the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to grow to about 14,570 self-employed and unpaid family workers, a net positive change of about 673 (4.8%).

More broadly, freelancers in the U.S. could outnumber full timers within a decade. We might reach this milestone even faster as younger generations become a larger portion of the workforce. Almost half of working Millennials (47%) freelance, a participation rate higher than any other generation.

Source: "Freelanced: The Rise Of The Contract Workforce," NPR.org, accessed Aug 15 2018; employment projections by the NC Department of Commerce, accessed Jul 22 2019

21. Affordable Quality Child Care Options Falling Short R

Programs that help children learn and grow in their earliest years can change the trajectories of their lives, especially for children in disadvantaged families. Yet in Buncombe County, gaps in access to affordable high-quality child care options are expected to persist due to limited availability. Currently less than 1/3 of children ages birth through five in Buncombe County are enrolled in licensed programs (4,087 out of 14,319). In NC, the average annual cost of center-based care for an infant is \$9,254; \$8,386 for a toddler; and \$7,920 for a four-year-old.

Sources: Children in licensed care, NC Dept of Child Development and Early Education, Sept 2018; Total child population, NC Office of Management and Budget, 2018; "US and the High Cost of Child Care Appendices," Child Care Aware of America, 2018

22. Growing Total Employment, Esp. in Healthcare and Food Service R

Between 2017 and 2026, employment in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) is projected to increase by 8.7% or 19,370 jobs, reaching 241,180.

The fastest growing occupations are expected to be in:

- Healthcare Support (+1,980 jobs or 17.9%), especially Home Health Aides (850 jobs) and Nursing Assistants (495)
- Computer and Mathematical (+440 jobs or 16.5%), especially Software Developers (160) and Computer User Support Specialists (110)

The greatest number of jobs are expected to be added in:

- Food Preparation and Serving (+3,100 jobs)
- Healthcare Practitioners and Technical (+2,320 jobs), esp. Registered Nurses (900)

Source: Occupational Projections (Long-term) for Multiple Occupations in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

Economy

23. Growing Opportunities for Better Wages

The list of industries below currently pay the highest average annual wages (26-90% higher than average among all industries) in the Asheville Prosperity Zone Sub-Region (Buncombe, Henderson, Madison, Polk, Rutherford, and Transylvania Counties) AND they are projected to grow.

Between 2017 and 2026, these industries are expected to add:

- Utilities (average \$80k): +35 jobs
- Finance and Insurance (avg. \$69k): +310 jobs
- Management of Companies and Enterprises (avg. \$63k): +80 jobs
- Professional, Scientific, and Technical Services (avg. \$56k): +1,290 jobs
- Healthcare and Social Assistance (avg. \$54k): +5,420 jobs
- Wholesale Trade (avg. \$54k): +350 jobs
- Manufacturing (avg. \$53k): +19 jobs

Source: Industry Projections (Long-term) for Multiple Industries in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019

25. Growing Housing Costs and Supply

Between 2015 and 2019, the median sale price and the median rent list price for housing in Buncombe County have been growing by an estimated 7% and 10% respectively per year on average. Meanwhile, as of 2015, 44.5% of renters and 26% of homeowners are housing cost-burdened, i.e., housing costs exceed 30% of their household income.

Additional development is anticipated as federal, state and local programs continue to incentivize investment in communities. For example, five underserved Buncombe County census tracts are subject to the Opportunity Zone program which is intended to spur investment in such neighborhoods.

Source: Buncombe County Home Prices & Values, Zillow.com, accessed Jul 20 2019; Buncombe County Housing Needs Assessment, 2014; "North Carolina's Opportunity Zones Certified," UNC School of Government blog, Jul 5 2018

24. Rising Entrepreneurship

Since the Great Recession, total startups in Buncombe County have been increasing and total business closings have been decreasing. In all, 100 companies have been in the Venture Asheville Elevate program since inception, and total capital since January 2017 is an estimated \$8,288,100.

Source: "Living Asheville: A Comprehensive Plan for our Future," adopted 2018; Venture Asheville Program of the Asheville Area Chamber of Commerce & Economic Development

Government

26. Increasing Philanthropic Opportunities

In Buncombe County (and Western North Carolina communities), organizations are bracing for an opportunity to pitch grant projects to the Dogwood Health Trust (DHT). The DHT is expected to launch an annual cycle that could award up to \$70 million to organizations in Western North Carolina for projects that address social, economic, and environmental community conditions that shape and underlie health and wellbeing, such as food insecurity, transportation, or poverty that impact health and healthcare needs.

Source: "The sale of Mission Health will create Dogwood Health Trust. Here's a Q&A on changes," Asheville Citizen Times, Sept 28 2018; "Dogwood Health chair Brumit: Trust favors 'bold' grant requests in WNC," Asheville Citizen Times, Mar 29 2019

28. Growing Public Spending on Healthcare

Consistent with national projections, Buncombe County expects to see its healthcare spending increase. It has already seen them grow about 7.5% per year between 2013 and 2018 (approximately \$10M cumulative over the same period). Meanwhile, the national average annual premium for employer-sponsored health insurance grew about 4% per year.

This trend is expected to continue and possibly worsen due to new and more expensive specialty drugs and treatments. The County has considered measures to control cost including modifying the drug formulary, condition care, consumerism, and changing the plan designs. According to Blue Cross and Blue Shield, County employees contribute approximately 5% of the total healthcare costs and the industry (i.e., government) average contribution is 14%.

Source: "2018 Employer Health Benefits Survey," Kaiser Family Foundation; communications with Buncombe County, Jul 22 2019

27. Growing Share of County Expenditures

Buncombe County operating expenditures (less transfers, payments to escrow agents) have increased by approximately 2% each year since 2016. During that same time frame revenues have risen by approximately 4% annually, but tapered off in 2018 to 1.5%. The primary driver for this decrease is due to a \$10M decrease in Federal and State revenues for Health and Human Services programming.

Going forward, Buncombe County anticipates increased revenues associated with the addition of HCA Healthcare Inc. properties to the tax base.

Source: "5 things to know about Mission Health's proposed HCA Healthcare deal," citizen-times.com, March 30, 2018; Buncombe County Budget Staff, July 22 2019

29. Growing Demand for Civic Engagement Opportunities

Demand for meaningful civic engagement opportunities is growing. For example, participatory budgeting (PB) is a democratic process that allows residents to help determine how public funds are spent. The process only came to the United States in 2009 and has been growing since – most recently counting at least 44 (2015), 59 (2016), 76 (2017), 79 (2018), and at least 83 in 2019 so far. In North Carolina, Greensboro and Durham leverage PB. In Durham, most projects on the ballot will address infrastructure needs, such as improving streets and sidewalks. The second largest category is parks and recreation projects, followed by projects related to safety and the environment.

Source: Map of PB Processes, The Participatory Budgeting Project, accessed Jul 22 2019; "Durham Begins Its \$2.4 Million Experiment in Direct Democracy," Indy Week, Apr 30 2019

This plan facilitated by:

Rebecca Ryan, APF | NEXT Generation Consulting, Inc. | <https://rebeccaryan.com>
Donna Warner | UNC-Chapel Hill School of Government

buncombecounty.org/2025



Appendix S

Glossary & Acronyms



Glossary

ACCOUNTABILITY

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

ACCRUAL

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

ACCRUAL BASIS OF ACCOUNTING

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

ADOPTED BUDGET

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

AD VALOREM TAXES

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

AGENCY FUNDS

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

ALLOCATE

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

AMORTIZATION SCHEDULE

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

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

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

APPROPRIATION

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

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

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

ASSESSMENT

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

BALANCED BUDGET

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

BASIS OF ACCOUNTING

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

BENCHMARKING

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

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

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

BUDGET YEAR

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

BUDGETARY CONTROL

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

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL PROJECT

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

CAPITAL PROJECTS FUND

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

CAPITAL RESERVE FUND

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

CCBI

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

CDE

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

CERTIFICATES OF PARTICIPATION (COPs)

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

CJIS

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

CONTINGENCY ACCOUNT

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

CURRENT PERIOD

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

DEBT SERVICE

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

DEBT SERVICE REQUIREMENTS

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

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

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

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

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

EMS

Emergency Medical Services.

ENCUMBRANCE

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

ENTERPRISE FUND

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

EXPENDITURES

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

FISCAL YEAR (FY)

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

FUNCTIONAL LEVEL

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

FUND

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

FUND BALANCE

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

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

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

GENERAL FUND

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

GENERAL OBLIGATION (GO) BONDS

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

GEOGRAPHIC INFORMATION SYSTEM (GIS)

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

GOALS

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

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

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

HHW

Household Hazardous Waste

INFRASTRUCTURE

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

INSTALLMENT FINANCING

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

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

LINE ITEM

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

LIMITED OBLIGATION BONDS (LOBS)

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

LONG TERM DEBT

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

MEASUREMENT FOCUS

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

MISSION STATEMENT

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NET DEBT

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

OBJECT LEVEL

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

OPERATING BUDGET

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

OPERATING EXPENDITURES

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

OPERATING FUND

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

OPERATING TRANSFERS

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

OUTCOME

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

OUTPUT

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

PAY-AS-YOU-GO

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

PROJECT FUND

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

PROPRIETARY FUND

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

PRIOR PERIOD ADJUSTMENT

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

RECOMMENDED BUDGET

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

REQUIRED EXPENDITURES

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

RESERVED FUND BALANCE

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

REVENUE

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

SERVICE DISTRICTS

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

SPECIAL ASSESSMENTS

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

SPECIAL OBLIGATION BONDS

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

SPECIAL REVENUE FUND

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

STRATEGIC PLAN

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

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

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

TAX RATE

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

TRANSFERS (IN/OUT)

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

UNDESIGNATED FUND BALANCE

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

UNRESTRICTED FUND BALANCE

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

Acronyms

AB - Asheville-Buncombe

ABTCC - Asheville-Buncombe Technical Community College

ACFR - Annual Comprehensive Financial Report

ACS - Asheville City Schools

ADA - Americans with Disabilities Act

ADM - Average Daily Membership

AFV - Alternate Fuel Vehicles

AHS - Asheville High School

ARRA - American Recovery and Reinvestment Act

ART - Asheville Rides Transit

AVL - Asheville

BAB - Build America Bonds

BAS - Building Automation System

BC - Buncombe County

BCAT - Buncombe County Anti-Crime Taskforce

BCHHS - Buncombe County Health and Human Services

BCS - Buncombe County Schools

BI - Business Intelligence

BIPOC - Black, Indigenous, and People of Color

BOC - Board of Commissioners

BOCC - Board of County Commissioners

CAPE - Community and Public Engagement Department

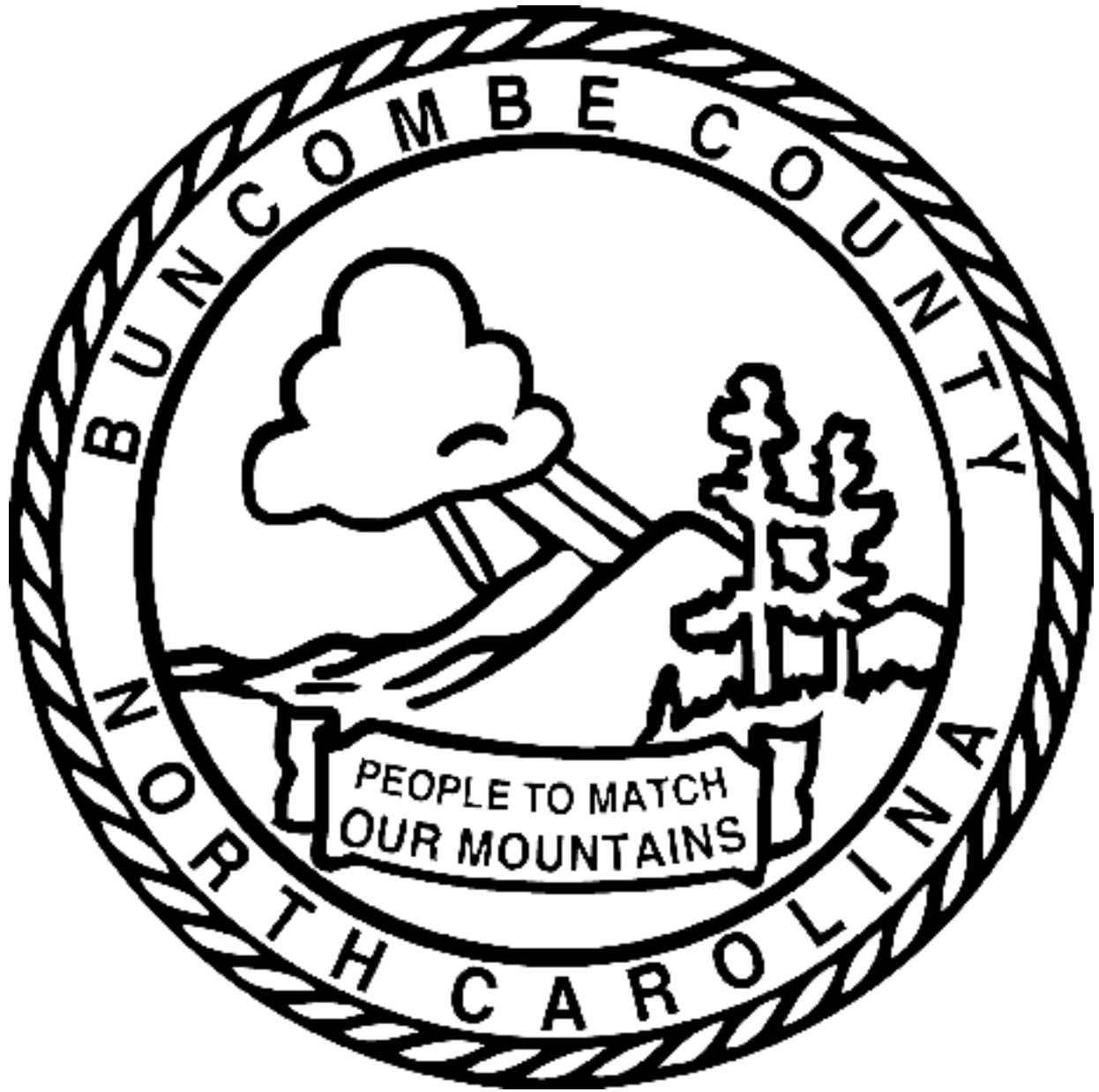
C&D - Construction and Demolition

CDE - Centralized Data Entry
CIP - Capital Improvement Plan
CJIS - Criminal Justice Information System
COLA - Cost of Living Adjustment
COOP - Continuity of Operations Programs
COPs - Certificates of Participation
CPA - Certified Public Accountant
CPI-W - Consumer Price Index for Urban Wage Earners and Clerical Workers
CTE - Career Technical Education
DSS - Department of Social Services
DVP - Delivery vs. Payment
ECA - Enhanced Curricular Activities
EDC - Economic Development Coalition
EMS - Emergency Medical Services
EMT - Emergency Medical Technician
EOC - Emergency Operations Center or End of Connection
EPA - Environmental Protection Agency
ERP - Enterprise Resource Planning
EV - Electric Vehicle
EVB - Electric Vehicle Battery
FINRA - Financial Industry Regulatory Authority
FTE - Full-Time Employee
FLSA - Fair Labor Standards Act
FY - Fiscal Year
GASB - Governmental Accounting Standards Board
GE - General Electric
GF - General Fund
GFOA - Government Finance Officers Association
GHG - Greenhouse Gas
GIS - Geographic Information Systems
GO - General Obligation
GS - General Statute
GSE - Government-Sponsored Entity

HHS - Health and Human Services
HR - Human Resources
HRIS - Human Resource Information System
HS - Human Services
HVAC - Heating, Ventilation, and Air Conditioning
ICMA-CM - International City/County Management Association - Credentialed Manager
IT - Information Technology
ITGC - Information Technology Governance Committee
JCPC - Juvenile Crime Prevention Council
LGC - Local Government Commission
LGERS - Local Governmental Employees' Retirement System
LLC - Limited Liability Company
LOBs - Limited Obligation Bonds
MOU - Memorandum of Understanding
MSA - Metropolitan Statistical Area
MSRB - Municipal Securities Rulemaking Board
MSW - Municipal Solid Waste
NC - North Carolina
NCDOT - North Carolina Department of Transportation
NCGS - North Carolina General Statutes
NCLGC - North Carolina Local Government Commission
NRSRO - Nationally Recognized Statistical Rating Organization
OFS - Other Financing Sources
OMB - Office of Management and Budget
OPEB - Other Post-Employment Benefits
PC - Personal Computer
PDF - Project Development Financing
PGR - Parks, Greenways, and Recreation
POP - Preschool Outreach Program
PR - Public Relations
PSAP - Public Safety Answering Point
PSIP - Public Safety Interoperability Partnership
PSTC - Public Safety Training Center

QA - Quality Assurance
QBS - Qualifications-Based Selection
RFP - Request for Proposals
RFQ - Request for Qualifications
RNTR - Revenue-Neutral Tax Rate
ROD - Register of Deeds
SB - Senate Bill
SEC - Securities and Exchange Commission
SIFMA - Securities Industry and Financial Markets Association
SL - Session Law
SUV - Sport Utility Vehicle
SWCD - Soil and Water Conservation District
TBD - To Be Determined
TDA - Tourism Development Authority
TIF - Tax Increment Financing
US - United States
VHF - Very High Frequency
VRD - Variable Rate Debt
WIC - Women, Infants, and Children

This page is intentionally left blank.



www.buncombecounty.org