

BUNCOMBE COUNTY, NORTH CAROLINA

Annual Budget Report

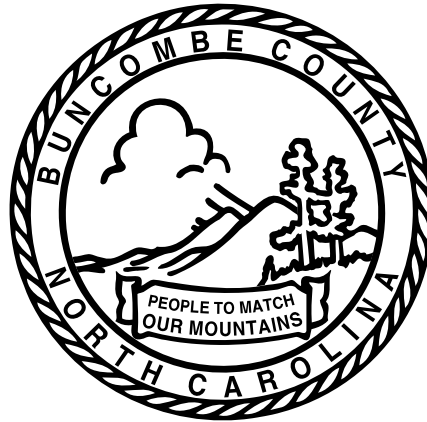


Fiscal Year 2011-2012



BUNCOMBE COUNTY, NORTH CAROLINA

ANNUAL BUDGET FISCAL YEAR 2011 - 2012



BOARD OF COMMISSIONERS

David Gantt, Chairman

William H. Stanley, Vice Chair

Carol Peterson

K. Ray Bailey

Holly Jones

COUNTY MANAGER

Wanda S. Greene, PhD, CPA

DIRECTOR OF FINANCE

Donna B. Clark

Prepared by:

Department of Finance and Budget

Diane Price, Budget Manager

Autumn Lyvers, Accountant

Table of Contents

Mission Statement	4
County Seal	5
State Map	6
County History	7-8
County Commissioners	9-10
Organizational Chart	11
GFOA Budget Presentation Award	12
Budget Message	13-19
EXECUTIVE SUMMARY	20-39
Total County Funds	21
General Fund	
Where Does the Money Come From?	22-26
Where Does the Money Go?	27
Other Funds	28-31
Budget Summary All Funds	32
Budget Summary All Funds - Revenues	33
Budget Summary All Funds - Expenditures	34
Fiscal Year 2012 Operating Budget By Fund	35
Fiscal Year 2012 Total Expenditures By Fund & Function	36
Fund Balance Analysis	37-38
Personnel Summary	39
POLICIES & GOALS	40-61
Basis of Accounting	41
Basis of Budgeting	42
Budget Process	43-45
Operating Funds	46-47
Budget Calendar	48
Fiscal Policies	49-52
Strategic Planning & Budget Process	53-58
Long Term Goals By Function	59-61
SERVICE AREAS & DEPARTMENTS	62-117
General Fund	63
General Government	64-73
Public Safety	74-83
Human Services	84-89
Economic & Physical Development	90-96
Library & Recreation	97-101
Education	102-103
Other Funds	
Special Revenue Funds	104-110
Enterprise Funds	111-116
Internal Service Fund	117
DEBT SERVICE	118-126
CAPITAL IMPROVEMENT PROGRAM	127-129
SUPPLEMENTAL INFORMATION	130-156

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

Therefore, we pledge to:

Show pride in our work

Exhibit caring in all we do

Respect others

Value and practice honesty

Exercise responsibility

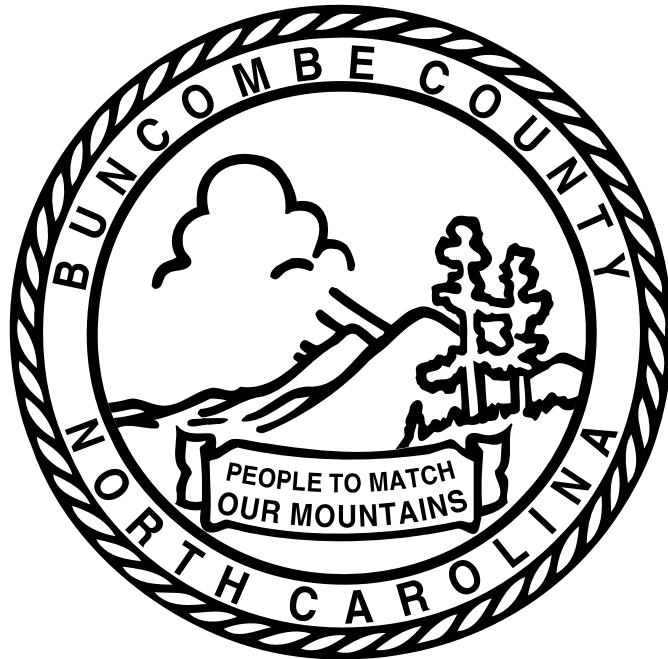
OUR MISSION:

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

We provide effective and efficient government our citizens can trust.

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

~Buncombe County



The Buncombe County Seal

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

North Carolina



<u>Buncombe County</u>	
Population	233,932
Area	656.55 sq. miles
Date Est.	12/5/1791
County Seat	Asheville

A BRIEF HISTORY OF BUNCOMBE COUNTY

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

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

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

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

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

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

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

In 1890, George Vanderbilt began building Biltmore House, the largest private home in America. The artisans and others he brought to build his estate brought changes in views about forestry, agriculture and handicrafts. During this era, 1890-1910, Buncombe County's

cool, crisp mountain air made the area a popular location for tuberculosis sanatorium. The area also became one of America's best-known tourist centers.

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

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

A five-member Board of County Commissioners governs Buncombe County today, and they appoint a County Manager. The Board of Commissioners is chosen every four years in partisan elections. The Commissioners set policy, determine budgets for several agencies and set property tax rates for the entire county. The County Manager is the chief administrative officer, and prepares and recommends the annual budget. Also, the County Manager is responsible for program development and personnel management.

The FY2012 budget reflects the Commissioners' continuing commitment to education, economic development and public safety.

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

Buncombe County

BOARD OF COUNTY COMMISSIONERS



David Gantt – Chairman

David Gantt, an attorney, is serving his fourth term on the Board. He is currently an active member of the Boards of the Asheville Regional Airport Authority, Eblen Charities, Asheville Buncombe Community Relations Council, and Martin Luther King, Jr. Committee. Commissioner Gantt is an advocate for education and the working people of Buncombe County.

Bill Stanley – Vice Chairman

A retired high school coach and principal, Bill Stanley is serving his sixth term. In addition to his local involvement in civic affairs, he is a former President of the North Carolina Association of County Commissioners and is currently serving as a member of the Metropolitan Sewage District Board, MPO, RPO, NC Advisory Commission on Military Affairs and as NCACC District Representative.



Holly Jones

Commissioner Holly Jones was elected to the Buncombe County Board of Commissioners in 2008. She served on Asheville City Council from 2001-2008. She currently serves on the Transportation Advisory Committee, Community Energy Advisory Committee and Land of Sky Council. Commissioner Jones works as the executive director of the YWCA in downtown Asheville.



Carol Peterson

A fifth generation native of Buncombe County and a retired Director of Vocation for the Asheville City Schools, Carol Peterson is serving her second term of office. She also serves on the Asheville Buncombe Technical Community College Board of Trustees, Board of Health and on Boards for Children First, College for Seniors, UNC-A, Juvenile Crime Prevention Committee, and Smart Start.

K. Ray Bailey

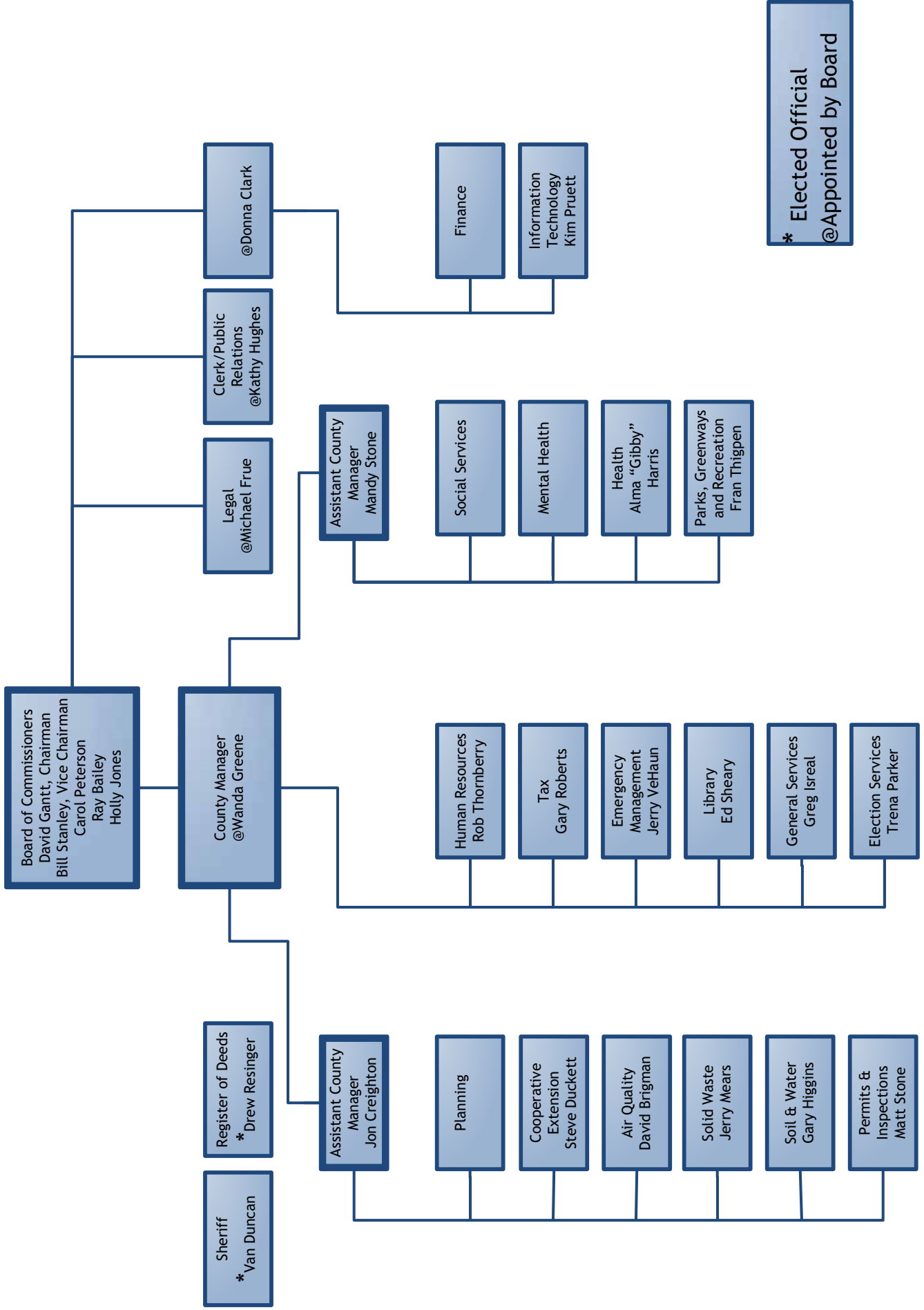
Commissioner K. Ray Bailey was elected to the Buncombe County Board of Commissioners in 2008. He is the President Emeritus of Asheville Buncombe Technical Community College where he served for 42 years, the last 15 as president. Commissioner Bailey currently serves as Chair for the Economic Development Coalition, and serves on the Tourism Development Authority and Mission Hospitals Board.



County Officials

Wanda S. Greene, PhD, CPA	County Manager
Jon Creighton, MBA	Asst. County Manager/Planning Director
Amanda Stone, MSW	Asst. County Manager/Social Services Director
Kathy Hughes	Clerk to the Board
Michael Frue, JD	County Attorney
Donna B. Clark	Finance Director
Drew Resinger	Register of Deeds
Van Duncan	Sheriff
Fran Thigpen	Parks, Greenways, & Recreation Services Director
Pat Freeman	City/County Bureau of Identification Director
Trena Parker, MPA	Elections Supervisor
Alma "Gibbie" Harris, MSPH, FNP	Health Director
Ed Sheary, MSLS	Library Director
Jerry VeHaun	Emergency Services Director
Matt Stone	Permits & Inspections Director
Robert Thornberry, Jr., MA	Human Resources Director
Kim Pruett	Information Technology Director
Gary Roberts	Tax Director
Gary Higgins	Soil & Water Conservation Director
Steve Duckett	Cooperative Extension Director
Greg Isreal	General Services Director

Buncombe County Government

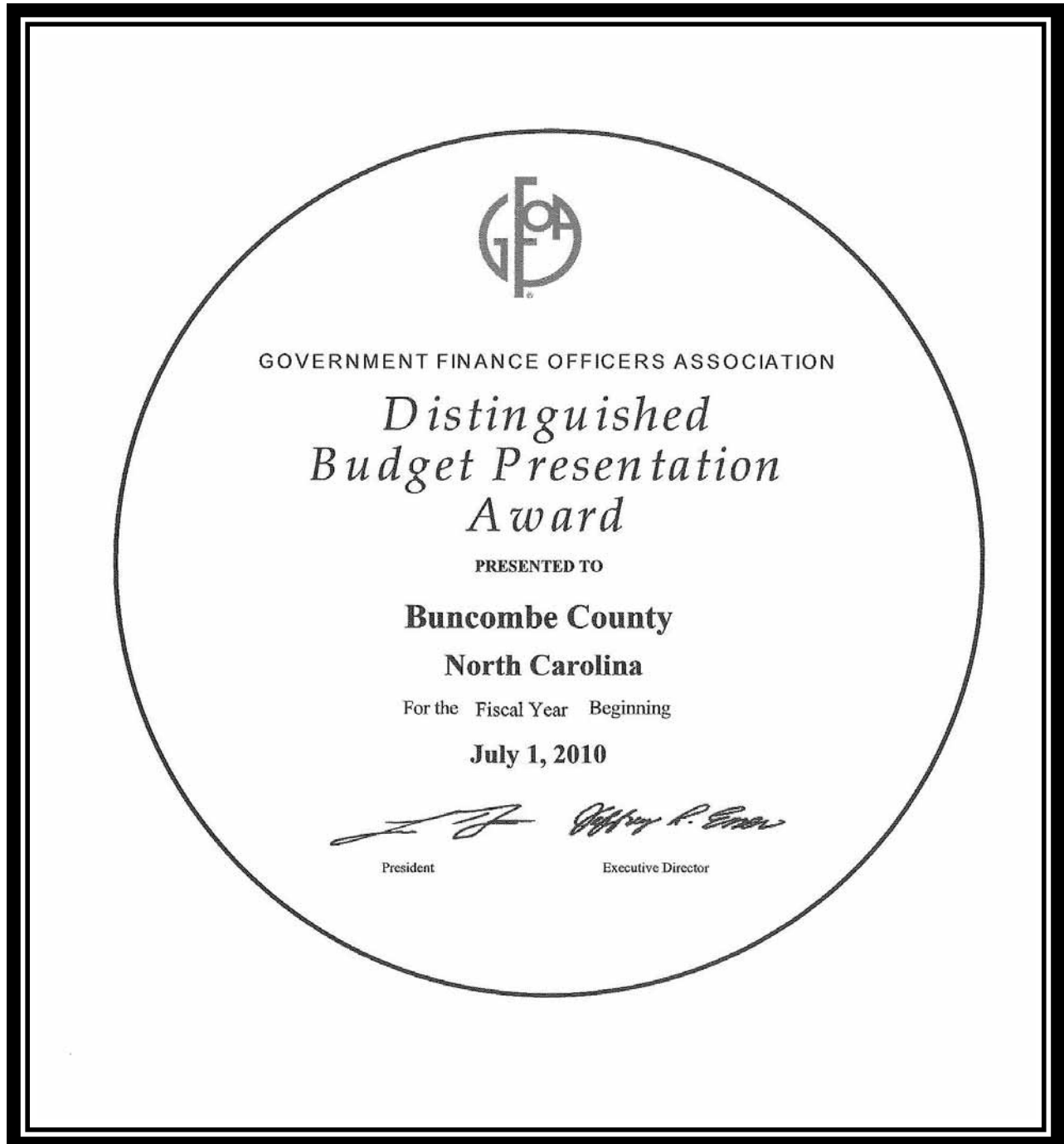


* Elected Official
@Appointed by Board

Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Buncombe County, North Carolina for its annual budget for the fiscal year beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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





Wanda Greene, PhD, CPA
County Manager

Buncombe County Manager

Jon Creighton, MBA
Assistant County Manager / Planning Director

Mandy Stone, MSW
Assistant County Manager / DSS Director

May 17, 2011

Dear Members of the Board of County Commissioners:

I respectfully present Buncombe County's Fiscal Year 2011-2012 (FY2012) Budget Estimate of \$302,961,437. This Estimate was prepared using our current 52.5 cent tax rate and includes a General Fund Budget Estimate of \$257,150,021 and Non-General Fund operating plans totaling \$45,811,416. This represents a net 1.7% increase in the General Fund budget over the FY2010/11 funding level. The non-general funds are paid with fees and special revenues; therefore, we have focused this message primarily on the General Fund portion of the budget.

Economic recovery has not arrived as quickly as we hoped, and we face significant challenges as the prolonged economic downturn continues to drive unprecedented growth in our caseloads. We are adjusting to a new economy, a new reality - a new normal. We have to be a very streamlined, focused organization and must be leaner, more nimble, more responsive to citizens and less bureaucratic as we focus our limited resources on our CORE mission.

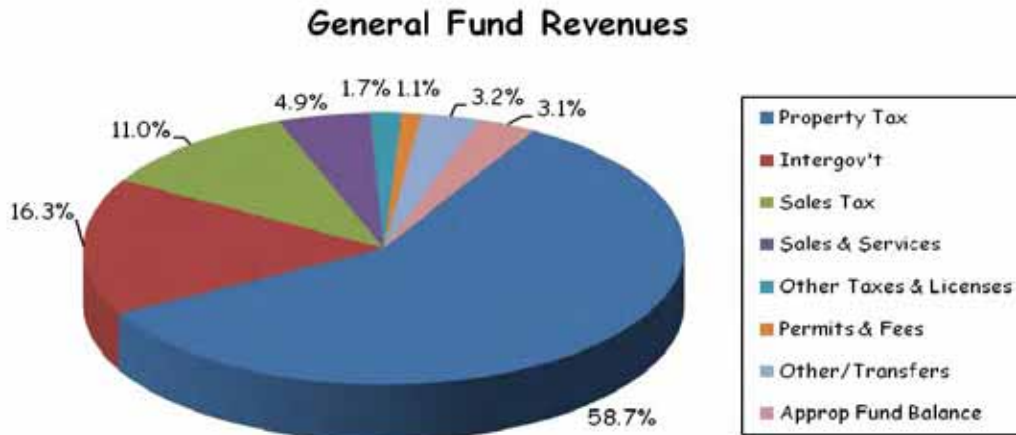
The current economic climate has challenged us to demonstrate our creativity in all aspects of life. Navigating these difficult economic times has been challenging, but we have fared better than most, in part due to strong leadership from our Commissioners. The leadership of our Commissioners and your willingness to make very hard choices enables us to move forward and continue to improve our ability to meet the current and future needs of our citizens.

Our budget is built on a solid foundation. We have been focused on CORE services for several years. We believe the FY2012 Budget Estimate continues our strong financial management of County resources. Following is information on revenues and expenditures specific to the FY2012 Budget Estimate:

Revenues:

General fund revenues are derived primarily from 3 sources: property tax, sales tax, and intergovernmental transfers (primarily for human services). At best, these revenues can be described as stagnant. The economic decline continues to impact our sales tax and other growth related revenues. Property tax now represents 58.7 percent of our general fund revenue. In North Carolina, counties can access only those revenue streams that the

North Carolina General Assembly authorizes counties to use. The following chart reflects the sources of revenue included for the general fund budget:



In the FY2012 Budget Estimate, almost 97 percent of our revenues come from the combination of property tax, fees, intergovernmental revenues, sales tax, and fund balance. With the exception of fund balance, which is up by \$1 million, the other revenue streams reflect little to no growth over the FY2011 budget. The composition of the County's General Fund Revenues is reflected in the following table:

Revenue Source	Revenues	% of 2012 Budget
Property Tax	\$150,958,603	58.7%
Intergovernmental	41,969,452	16.3%
Sales Tax	28,213,411	11.0%
Other Taxes & Licenses	4,283,783	1.7%
Permits & Fees	2,749,745	1.1%
Sales & Services	12,728,177	4.9%
Other Revenues	8,284,420	3.2%
Fund Balance	7,962,430	3.1%
TOTAL	\$257,150,021	100%

Expenditures:

We approached this economic challenge as an opportunity to continue reinventing the way we do business. First and foremost, our focus is to serve our citizens in an effective and efficient manner. We have a responsibility to those we serve, those who fund us, and those who provide the service. We need to continue streamlining our services to hold costs down for our citizens. Since the last economic downturn in 2001, we have refined our focus on core services, and we have been very strategic in managing our resources. We invited disruptive innovations and encouraged our workforce to drop outdated approaches and take balanced risks. Traditional approaches, tinkering around the edges and getting marginally better would not provide the change and savings we had to achieve to balance the cost of growing caseloads with the need to hold down taxes.

We faced our challenges head-on; identified the problems; considered the options; recognized the pluses and minuses of each option; and selected a course of action. Although addressing our challenges can be difficult, not doing so will only lead to bigger problems downstream. This budget focuses on being able to respond more appropriately to the holistic needs of our clients and citizens.

As we anticipate changes, primarily state budget and healthcare reform, we have continued to explore ways to redesign service delivery. Just because we've done it ourselves for years does not mean we can continue doing business that way. We ask ourselves: are we the best organization to be delivering this service? Can we find a way to manage or shift our resources that leads to better outcomes for the people we serve? We need to move forward and judiciously shift resources to meet the changing demands for services. Success can be built through smart partnerships to deliver vital services in the community. These partnerships can build capacity within our community and allow us to reallocate our resources to core county services. There are often more appropriate community providers and opportunities to reinvest savings realized through these partnerships. We have to consider what future workloads may look like and ways we can use technology and flexible staffing options to meet the changing landscape of service delivery. We continue to be careful that we aren't so busy focusing on how we do something that we never stop to ask whether we should be doing it at all.

During the FY2012 budget process, departments were instructed to submit 3, 5, 7, and 10 percent reduction plans. The implementation of these plans resulted in \$7.9 million in expenditure reductions and the elimination of 93 county positions. In addition to looking at programmatic changes and service delivery methods, each department was asked to look closely at all existing expenses with a focus on service availability in the community, employment of our citizens; cost containment or service expansion within existing resources; and elimination of waste.

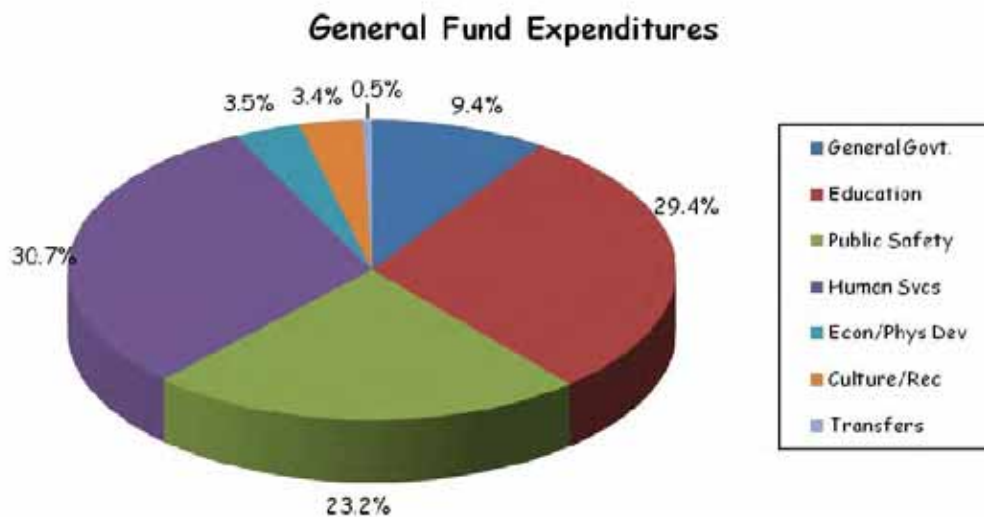
This budget reflects significant change in how services are being delivered. As departments presented their budget reduction plans, we started implementing those changes. To be sure we continue to focus on servicing our consumers; we can't wait until July 1st to make changes. It is not a magic date when you already know what changes are going to be made. Additionally, it gets the workforce refocused on service to know the changes; get them made; and get everyone back to focusing on the work we need to do. We will be a leaner, more focused organization. For example, we will contract with Land of Sky Regional Council of Governments to run JobLink and workforce development programs and to administer Mountain Mobility. We will contract with a private provider to provide daily Mountain Mobility services. Prenatal services are being transferred to Western North Carolina Community Health Services. Community Care of North Carolina will be providing Pregnancy Medical Home and Care Coordination for Children services.

Although we were able to reduce funding by \$7.9 million, there are needs that required increases in the budget. The FY2012 Budget Estimate includes funding increases for: two new intermediate schools; a state mandated increase in the retirement system contribution; income maintenance caseload growth and state budget shifts in Social

Services; funding for health insurance, workers compensation and unemployment claims; debt service for the Courthouse Phase II project; a countywide compensation study; fuel contingency; and recycling expenditures shifting from Solid Waste.

With fewer employees, it is critical that we have a trained, qualified workforce. We have to recruit and retain employees that are well prepared to provide our core services. Turnover is expensive, and we try to balance costs of having employees with the cost of losing good employees. Since 2001, we have been making changes to the Personnel policy to reduce future workforce expenses. This year, the changes included requiring everyone to start at the entry level for their positions; developing a leave hierarchy to reduce pay-outs when employees leave or retire; reducing personal time off days, leave accrual and longevity amounts. We need to offer reasonable salaries and benefits along with fair employment policies, safe work places, and adequate training so our employees can provide essential public services effectively. If we do not do that, we cannot attract and retain capable people as public servants. To ensure that we have balance in our compensation, this budget includes \$150,000 for a compensation study.

Like all North Carolina counties, our core businesses are education, human services and public safety. Core businesses include: social services, public health, transportation, aging programs, mental health; workforce development; detention center; civil process and court security; emergency management; emergency medical services; court support; juvenile detention; Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College. The following chart reflects the division of expenditures by functional service for the General Fund:



Core business budgets consume 83.3 percent (\$214,118,500) of our FY2012 General Fund Budget Estimate. The history of core service expenditures are reflected in the following table:

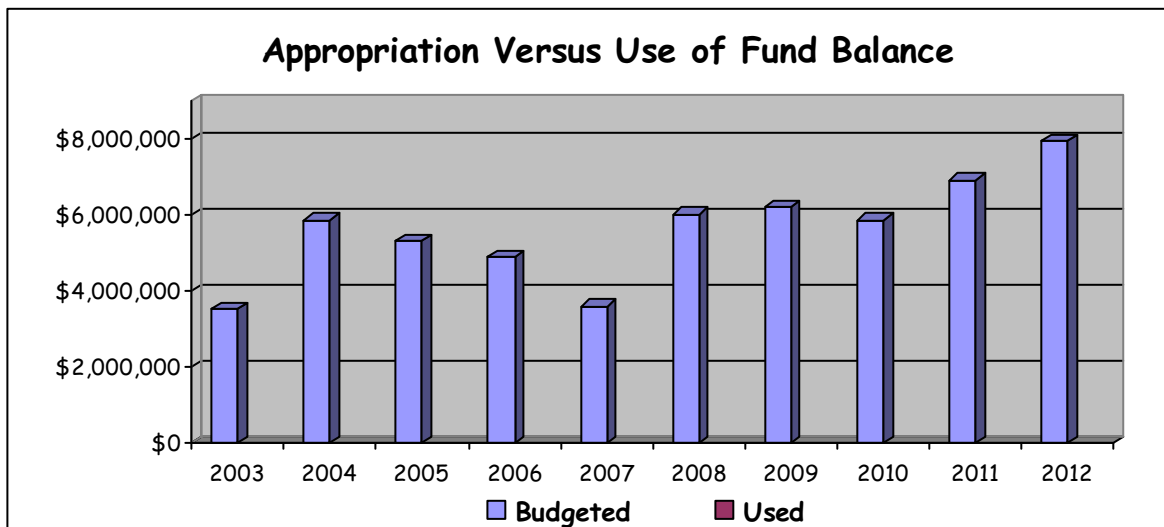
Function	Expenditures		
	FY2010	FY2011	FY2012
Education	72,961,465	72,490,575	75,531,762
Human Services	75,481,694	76,420,365	78,832,273
Public Safety	54,078,237	56,730,379	59,754,465
Total Exp	202,521,396	205,641,319	214,118,500
% of Budget	81.0	81.3	83.3

The balance of the General Fund budget includes services such as administration, information technology, finance, human resources, facilities, tax, election services, register of deeds, economic development, planning, permitting, recreation, and libraries. The following table reflects the expenditure breakdown for the General Fund:

Function	Expenditures	Revenues	Net County Cost	% of Total Budget
General Government	\$24,097,616	\$5,189,888	\$18,907,728	9.4%
Education	75,531,762	9,078,173	66,453,589	29.4%
Public Safety	59,754,465	10,360,266	49,394,199	23.2%
Human Services	78,832,273	41,233,594	37,598,679	30.7%
Economic/Phys Dev	8,952,048	654,924	8,297,124	3.5%
Culture/Recreation	8,737,184	1,249,000	7,488,184	3.4%
Capital/Transfers	1,244,673	0	1,244,673	0.5%
TOTAL	257,150,021	67,765,845	189,384,176	100%

Balancing the Budget:

Fund Balance Appropriation is one means to help lower the burden on property tax owners. Each year we appropriate fund balance with the challenge to save the appropriated amount. Historically, we have been able to do that. The FY2012 Budget Estimate includes a fund balance appropriation of \$7,962,430. The following graph reflects the historical appropriation versus use of fund balance in our annual budgets:



Other Taxing Districts:

During our budget process, we set property tax rates for 27 other taxing districts. The following schedule reflects the requested rates for the fire districts and Asheville City Schools. None of these agencies requested an increase in the property tax rate.

Buncombe County - Fire, Ambulance and Rescue Service Districts Ad Valorem Tax Rates (in cents)		
District	FY2011 Tax Rate	FY 2012 Requested Tax Rate
Asheville Suburban	8.5	8.5
Barnardsville/Barnardsville N.E.	15.0	15.0
Beaverdam/Beaverdam N.C.	11.0	11.0
Broad River	10.0	10.0
East Buncombe	9.0	9.0
Enka-Candler	7.5	7.5
Fairview	7.5	7.5
Fletcher	7.8	7.8
French Broad	12.0	12.0
Garren Creek	14.0	14.0
Haw Creek-Asheville	9.0	9.0
Haw Creek-Reems Creek	9.0	9.0
Haw Creek-Riceville	9.0	9.0
Jupiter	9.5	9.5
Leicester/Leicester N.W.	10.0	10.0
N. Buncombe /N. Buncombe N.E.	10.6	10.6
N. Buncombe N. C.	10.6	10.6
Reems Creek/Reems Creek N.C.	12.0	12.0
Reems Creek N. E.	12.0	12.0
Reynolds	11.0	11.0
Riceville	11.0	11.0
Skyland/Skyland-S. Buncombe	7.8	7.8
Swannanoa	12.0	12.0
Upper Hominy/Upper Hominy S.D.	11.0	11.0
Woodfin/Woodfin N.C.	10.0	10.0
W. Buncombe/W. Buncombe N.W.	9.0	9.0
School District Ad Valorem Tax Rate (in cents)		
Asheville City Schools	15.0	15.0

We appreciate the Board of County Commissioners' support, guidance and service to our citizens. With continuing economic challenges, our citizens need County services more than in years past. Every day most of our employees touch a person's life, often having a very significant impact on the person and our community. This budget focuses on maintaining quality in our core service areas that citizens need most.

We SERVE our citizens in a way that honors the need to hold costs down for all citizens while serving more citizens than have traditionally needed our services.

As always, Buncombe County Government is here to SERVE.

Respectfully submitted,

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

Wanda S. Greene, PhD, CPA
County Manager

EXECUTIVE SUMMARY

The following summary presents a general overview of the 2011-2012 budget for Buncombe County. The information explains where the money comes from (revenues) and where the money goes (expenses). Also, significant changes to the budget are highlighted. The text, charts and graphs in the following sections of this document provide a more in-depth study of the budget.



Total County Funds

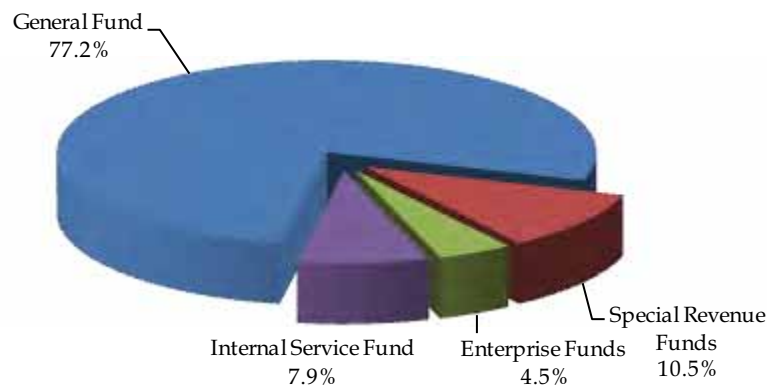
The total operating budget for Buncombe County in fiscal year 2012 is \$333,668,251. The largest fund is the **General Fund**, which is the County's main operating fund. The General Fund budget total is \$257,470,263 an increase of 1.81% from the 2010-2011 adopted budget. There was only a nominal change in the General Fund budget from the time of the budget message to budget adoption. The many factors which affected the FY2012 General Fund budget were specifically addressed in the budget message presented by the County Manager to the Board of Commissioners on May 17, 2011.

The next largest group of funds is the **Special Revenue Funds**. The total operating expenditures for these funds are \$34,952,631 a decrease of \$3,089,581 from last year. This decrease is due to the transition of the Workforce Investment Act (WIA) Fund to the Land of Sky Regional Council. The largest activities for the special revenue funds include Occupancy Tax and Fire Districts.

The **Enterprise Funds** have budgeted expenditures of \$14,993,523. This is an increase of 19.27% for these funds. The operations in these funds are self-supporting and do not rely on any contributions from the General Fund.

The **Internal Service Fund** expenditures of \$26,251,834 are for County insurance premiums and insurance benefits for County employees. This is an increase of 9.52% from the FY11 adopted budget.

**Total Operating Budget By Fund
2011-2012**



General Fund

WHERE DOES THE MONEY COME FROM? FY2012 REVENUES/SOURCES – GENERAL FUND



Primary Revenue Sources	2009/10 Adopted	2009/10 Actuals	2010/11 Adopted	2010/11 Estimate	2011/12 Adopted	% Change from FY 11 Estimate
Ad Valorem Levied	\$ 148,551,148	\$ 149,277,129	\$ 150,278,615	\$ 150,732,163	\$ 150,958,603	0.15%
Sales Tax	\$ 30,073,605	\$ 28,241,511	\$ 27,957,326	\$ 28,852,503	\$ 28,213,411	-2.22%
Intergovernmental	\$ 40,587,132	\$ 44,424,880	\$ 42,684,716	\$ 43,781,466	\$ 42,221,116	-3.56%
Other Taxes and Licenses	\$ 4,446,000	\$ 4,432,541	\$ 4,446,000	\$ 4,226,928	\$ 4,283,783	1.35%
Permits & Fees	\$ 2,433,930	\$ 2,318,478	\$ 2,622,425	\$ 2,637,544	\$ 2,749,745	4.25%
Sales & Services	\$ 14,682,479	\$ 15,459,920	\$ 13,222,744	\$ 14,489,778	\$ 13,512,216	-6.75%
Total	\$ 240,774,294	\$ 244,154,459	\$ 241,211,826	\$ 244,720,381	\$ 241,938,874	-1.14%

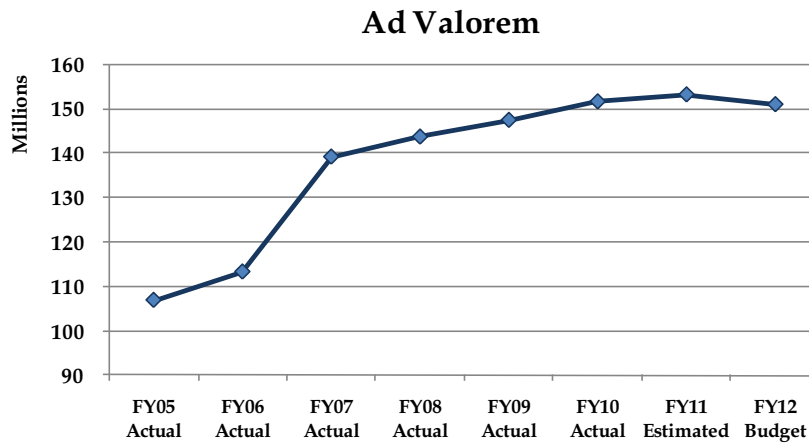
MAJOR REVENUE SOURCES:

The total budget for the General Fund is \$257,470,263. The General Fund derives its revenue from a variety of sources. The County's largest revenue source, accounting for 59% of the General Fund revenues for FY2012, is Ad Valorem, or property tax, which totals \$150,958,603 for the 2011 - 2012 year. This is an increase of \$679,988, or 0.5%, from the FY2011 adopted budget.

Buncombe County's real estate market is beginning to recover from the national economic recession. Our local economy is beginning to see some new residential and commercial construction. For the FY2012 budget year we have a \$204 million increase over the 2010 taxable value. With the local economic issues slowly recovering many businesses are continuing to maintain current business assets. Targeted value growth in business and personal property values have decreased slightly by \$23 million or about 1.5 percent. Registration of Motor Vehicles is another area in taxable value that has shown a slower growth, due to less vehicles being purchased or replaced. Taxable vehicle value has only grown by \$5 million or less than

one half of a percent of overall taxable of \$1.5 billion. Our Public Service companies, such as railroad and utility companies have held their previous year values without any loss. Again, this reflects less replacement of large business assets during current economic conditions. Overall tax value for Buncombe County increased \$190 million for a total assessment \$29.3 billion.

	2009/10 Adopted	2009/10 Actuals	2010/11 Adopted	2010/11 Estimate	2011/12 Adopted	% Change from FY 11 Estimate
Ad Valorem Levied (does not include penalties or interest)	\$ 148,551,148	\$ 149,277,129	\$ 150,278,615	\$ 150,732,163	\$ 150,958,603	0.15%



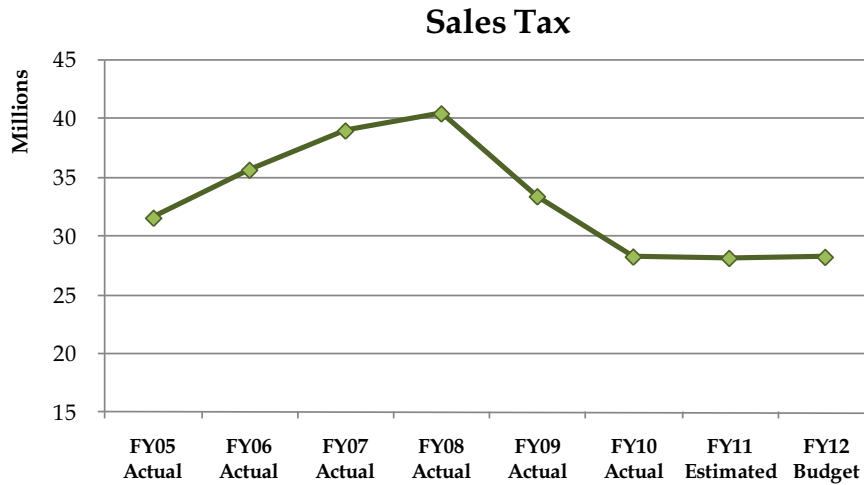
(Trend data includes penalties and interest)

In 2006, Buncombe County conducted its revaluation by the County Tax Department staff. The 2006-07-tax rate was reduced from \$0.59 to \$0.53 per \$100 of property value based on the increase in property values from \$18.9 billion to \$26.2 billion. The tax rate was reduced again in FY2007-2008 from \$0.53 to \$0.525 per \$100 of property value. It has remained at \$0.525 for the 2009, 2010, 2011 and 2012 fiscal years.

The next largest source of revenue is Sales Tax. It is estimated to increase from fiscal year 2011 by 0.9% to \$28,213,411. Buncombe County continues to be the retail hub of western North Carolina, supported by two major malls, a vibrant central business district, and several new shopping centers and mixed use developments. Sales tax is a volatile revenue source and has been negatively affected by the decrease in consumer spending during the recession; however, we are conservative with budget estimates as is evident by the actual collections in FY2011.

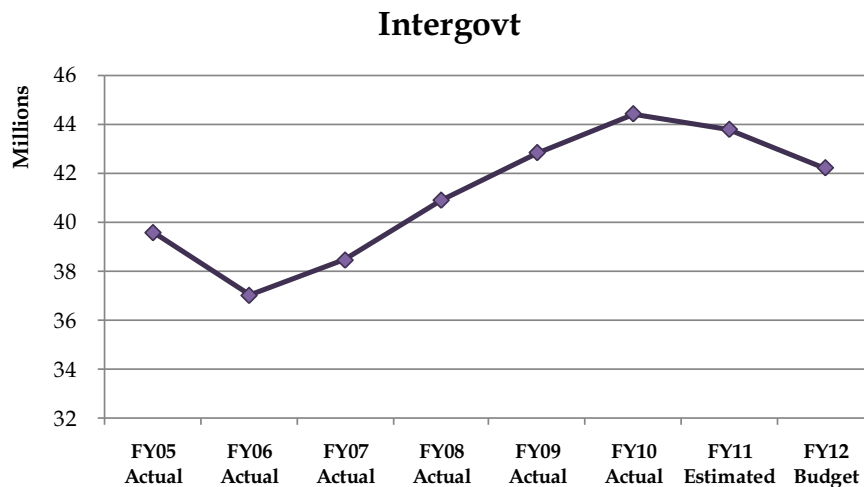
Buncombe County levies three local-option retail sales and use taxes: the one percent tax authorized in 1971; the one-half percent authorized in 1983; and the second one-half percent authorized in 1986. House Bill #507 designates one-half of the proceeds of the one-percent sales tax for the School Capital 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. Also, 30 percent of the proceeds from the 1983 one-half percent sales tax and 60 percent of the 1986 one-half percent sales tax must be spent for school capital outlay or debt service on school bonds. Sales tax is allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis.

	2009/10 Adopted	2009/10 Actuals	2010/11 Adopted	2010/11 Estimate	2011/12 Adopted	% Change from FY 11 Estimate
Article 39	\$ 9,663,547	\$ 8,658,183	\$ 9,070,774	\$ 8,932,310	\$ 8,831,463	-1.13%
Article 40	\$ 10,271,318	\$ 8,456,038	\$ 8,655,520	\$ 8,627,485	\$ 8,503,320	-1.44%
Article 42	\$ 10,138,740	\$ 10,084,560	\$ 10,231,032	\$ 11,010,659	\$ 10,878,628	-1.20%
Article 44	\$ -	\$ 1,042,729	\$ -	\$ 282,049	\$ -	
Total	\$ 30,073,605	\$ 28,241,511	\$ 27,957,326	\$ 28,852,503	\$ 28,213,411	-2.22%



Intergovernmental revenues include grants and payments from federal, state, and other local governmental units and decreased 1.09% from FY2011 to FY2012. It is assumed that intergovernmental revenues will continue to decline over the next year as Federal ARRA funds expire. Intergovernmental revenues account for 16.40% of general fund revenues in the FY2012 budget.

The County expects to receive approximately \$34.1 million in federal and state funds for the Social Service Department (DSS) in 2011-2012. The Health Center is also expected to receive \$3.7 million in state and federal revenues. Due to the level of federal and state funding Buncombe County receives, a very conservative approach is taken with regard to anticipated revenues during the budget process. As grants are realized throughout the year the budget is amended to reflect the increased revenues. We anticipate this same trend to continue in the FY2012 fiscal year.



OTHER REVENUE SOURCES:

Other Taxes & Licenses

This revenue source represents 1.7% of the budget, includes \$2,300,000 for the real property transfer tax (excise tax) and \$1,500,000 for video programming taxes. The Privilege License Tax is budgeted at \$21,000, the Rental Car Tax at \$325,000, and the Heavy Equipment Rental Tax at \$103,000 for FY2012.

Permits & Fees

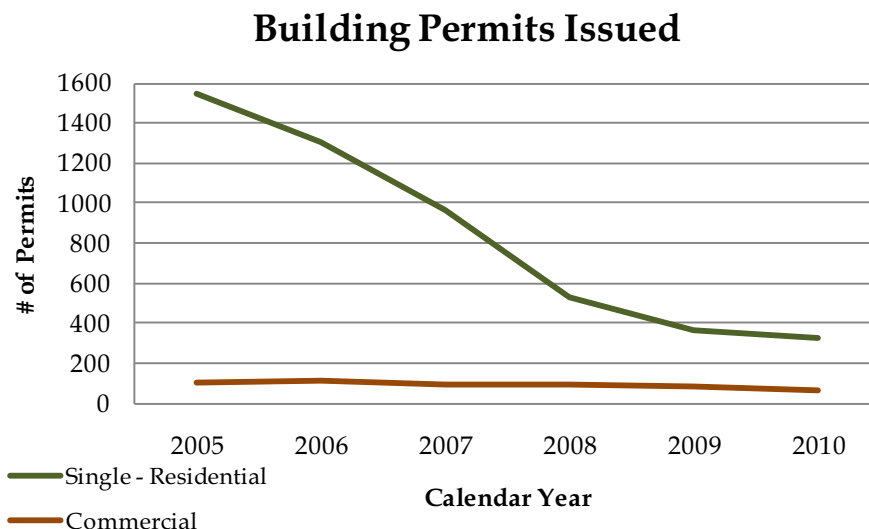
The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. Register of Deeds' fees other than marriage licenses were previously classified as sales and services revenue, but have been re-classified as part of permits and fees due to auditing standards. The revenue generated for licenses and permits makes up 1.07%, or \$2,749,745, of the general fund revenue. Permits and inspections make up 45% of these total revenues.

The Permits & Inspections Department inspects new construction using staff inspectors to enforce the North Carolina State Building Code. Of the construction related revenues, single-family construction was 44.91% of the total revenue for calendar year 2010, the latest year for which data is available.

Single-family construction decreased by 11% from calendar year 2009 to 2010. In calendar year 2009, 364 single-family construction permits were issued, while in calendar year 2010, 323 were issued.

Multi-family construction increased from calendar year 2009 to 2010. In calendar year 2009, 17 buildings were constructed consisting of 284 units total, while in calendar year 2010, 22 buildings were constructed consisting of 519 units total.

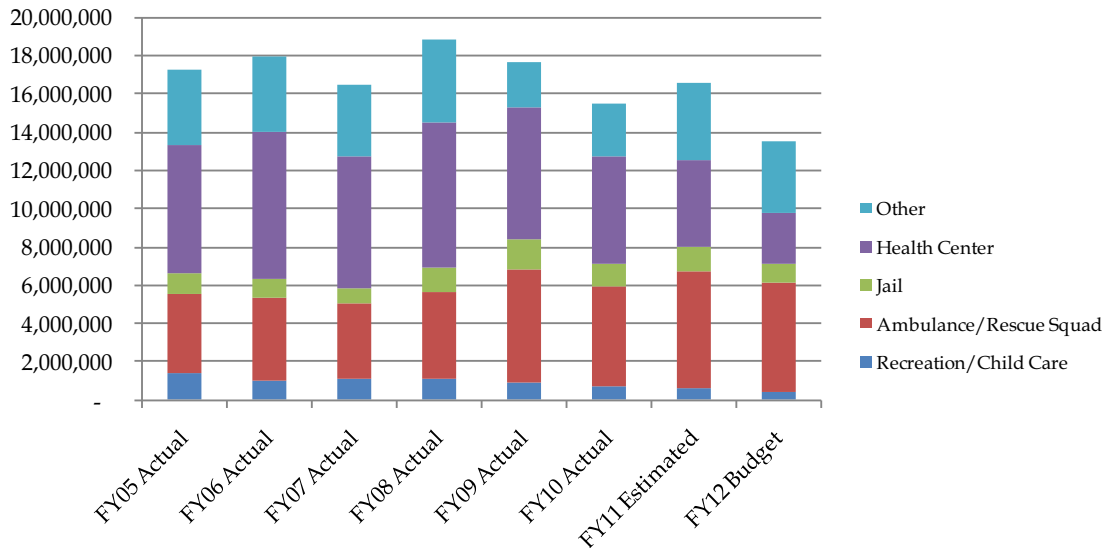
Commercial construction decreased 18.82% in calendar year 2010 over the previous year. In calendar year 2009, 85 commercial construction permits were issued and 69 were issued in calendar year 2010.



Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Health Center revenues, EMS fees, Jail revenues, and revenues for County operated parks and recreation programs. For 2011-12, general fund revenues for sales and services are estimated at \$13,512,216 a 7.96% decrease from last year. This decrease reflects outsourcing of health and child care services. Sales and Services represent 5.25% of the total general fund budget. Revenues are estimated to be \$2.7 million for the Health Center, \$5.7 million for EMS, and \$383,000 for County operated Parks, Greenways, and Recreation, which includes Child Care Services.

**Sales & Services
By Fee Type**



Other Revenues

These revenues include investment earnings; indirect cost charges, proceeds of capitalized leases, donations, and sale of assets. Other revenues for the general fund are estimated to be \$1,536,148 for FY2012, a decrease of 8.88% from the previous year.

The largest component of other revenues is investment earnings revenue derived from the short-term investment of County funds. This revenue source is budgeted at \$550,000 for FY12, which is no change from the FY11 budget.

Fund Balance

In the general fund \$7,692,536 of fund balance is appropriated in the 2011-12 budget. This accounts for 2.99% of general fund revenues.

The unreserved fund balance has been steadily increasing from a high of 17.4% in the 1990s to an estimated 20.5% for fiscal year 2011. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County without increasing the burden on the taxpayer. The projected fund balance assures the county will maintain its sound financial position.

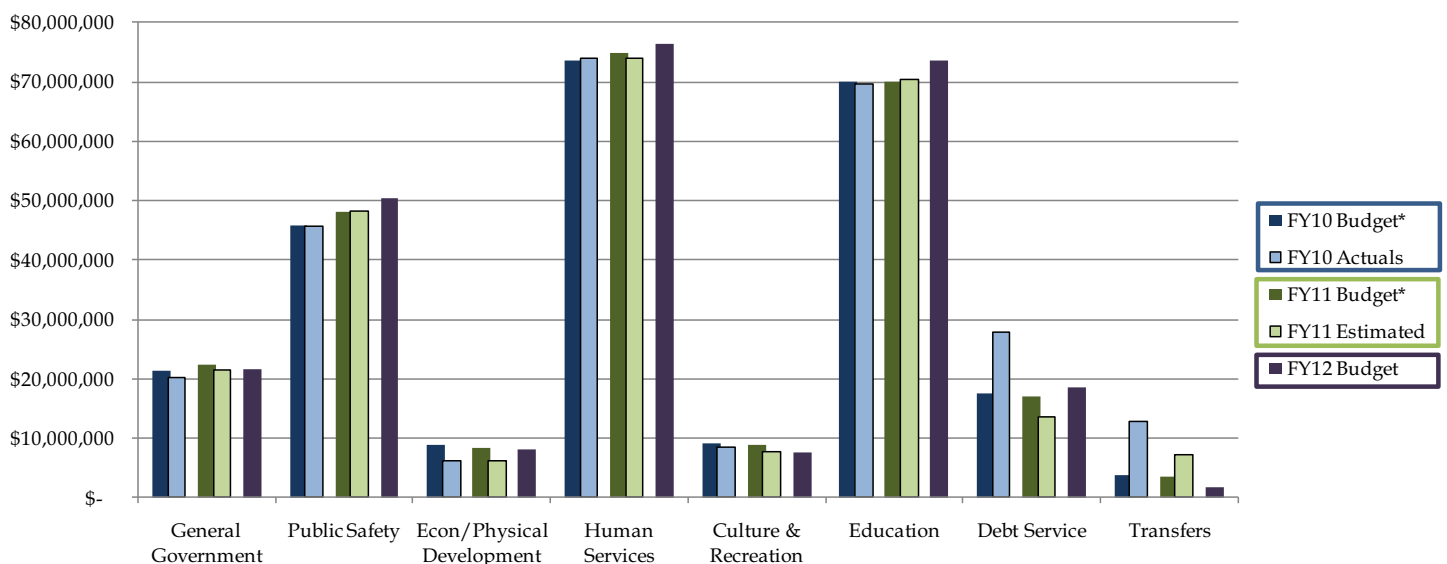
WHERE DOES THE MONEY GO?

FY2012 EXPENDITURES/USES – GENERAL FUND



BUDGET YEAR HIGHLIGHTS:

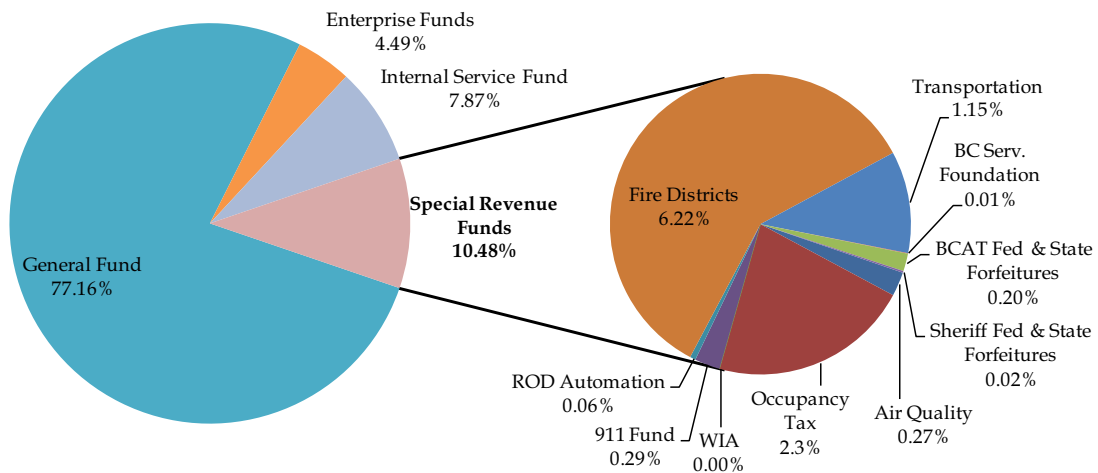
- The FY12 budget reflects 3, 5, 7, and 10% departmental cuts. These cuts were prepared by departments during the budget process.
- Workers compensation and unemployment premiums are budgeted.
- Education increases include funding for operating costs associated with two new intermediate schools.
- Public Safety increases include additional salary for temporary positions in the Sheriff’s Department and the anticipated transfer of the Parking Deck enterprise fund to the General Fund.
- Culture & Recreation continues to see a shift in expenditures as child care services such as Resource and Referral, Food Service, and AB-Tech Child Care Center shift to other service providers.
- General Government expenditure increases include maintenance costs for a new Tax system and a compensation study to be completed in FY12.
- Human Service increases reflect caseload growth in Social Services and address state budget shifts.



*Prior Year Adopted Budgets

Special Revenue Funds

The total budget for Special Revenue Funds is \$34,952,631. These funds represent 10.5% of the total County budget. The funds that make up the group of Special Revenue Funds are the Air Quality Fund, Buncombe County Service Foundation Fund, Register of Deeds Automation Fund, Occupancy Tax Fund, 911 Fund, Fire Districts Fund, Transportation Fund, and the BCAT and Sheriff Federal and State Forfeiture Funds. The Workforce Investment Act (WIA) Fund is no longer a County Special Revenue Fund. The workforce training and education services are still being offered by the agency under the administration of the Land of Sky Regional Council.



- The Air Quality Fund supports the Western North Carolina Regional Air Quality Agency, which is a self-supporting, local air quality regulatory agency formed by an interlocal agreement between Buncombe County and the City of Asheville. The FY2012 budget for Air Quality is \$907,637.
- The Buncombe County Service Foundation Fund (BCSF) is a non-profit agency created during the 2011 fiscal year to assist county government as well as community partners in the coordination of service delivery. The FY2012 budget for BCSF is \$20,000.
- The Register of Deeds Automation Fund has a budget of \$215,300 for FY2012. All of these funds are used for capital purchasing for automating the Register of Deeds records.
- The Occupancy Tax Fund has a budget of \$7,535,000. This represents the revenues generated through the room occupancy tax on hotel and motel rooms. There was no change in the budget amount from FY11 to FY12. These funds are used to further the development of travel, tourism and conventions in Buncombe County through state, national and international advertising promotions.
- The 911 Fund is budgeted at \$953,808. Much of the budget is for emergency communication equipment for the 911 system. The NC 911 Board approved a new 911 funding method effective FY12. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.

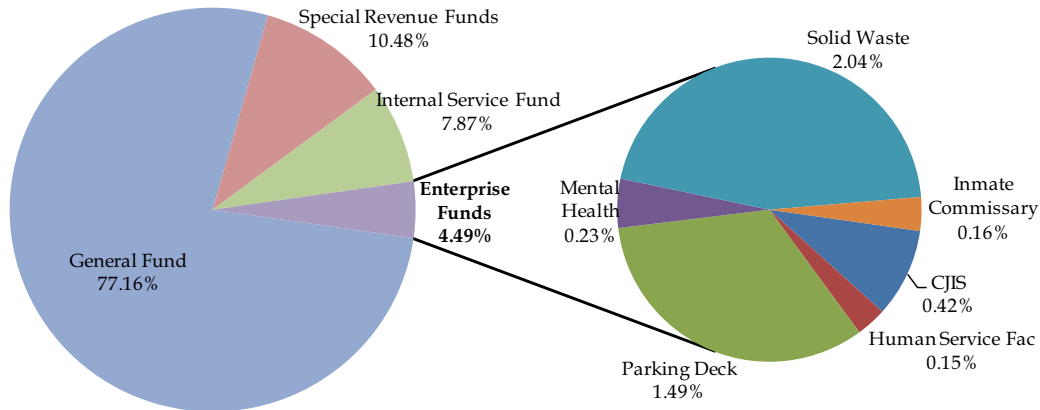
- The Federal and State Forfeiture Funds account for monies received from federal and state forfeiture programs as well as the state unauthorized substances excise tax. These proceeds are designated for law enforcement purposes. Due to the nature of forfeiture revenues, available fund balance is appropriated at the beginning of the budget year and budget amendments are completed throughout the year as federal and state revenue is received. The Sheriff's Department and the Buncombe County Anti-Crime Task Force, also known as BCAT, receive forfeiture revenue:
 - The BCAT Federal Forfeiture Fund has a FY2012 budget of \$399,730.
 - The BCAT State Forfeiture Fund has a FY2012 budget of \$264,995.
 - The Sheriff Federal Forfeiture Fund has a FY2012 budget of \$63,867.

- The Fire Districts Fund has a budget of \$20,763,978 for FY2012, a decrease of 1.34% from FY11. Buncombe County has twenty-six Fire Districts. Revenues for this fund are generated through Sales Taxes and Ad Valorem taxes. The Ad Valorem tax rates are recommended by each district and approved by the Board of Commissioners.

- The Transportation Fund budget for FY2012 is \$3,828,316. This is a 25.27% increase over FY2011. The County's Transportation program, Mountain Mobility, provides transportation to several human service and non-profit agencies as well as general public transportation service outside the City of Asheville. During the FY2012 budget process the administration of the transportation program transitioned to outside service providers. Transportation is now administered and operated through contracts between Buncombe County, the Land of Sky Regional Council and McDonald Transit Associates, Inc.

Enterprise Funds

The total budget for the Enterprise Funds is \$14,993,523. This is an increase of 19.27% from FY11. The Enterprise Funds include Solid Waste, Inmate Commissary & Welfare, Criminal Justice Information System (CJIS), Parking Decks, Mental Health and Human Services Facilities. All of these Funds are self-supporting through revenues and fees they collect.

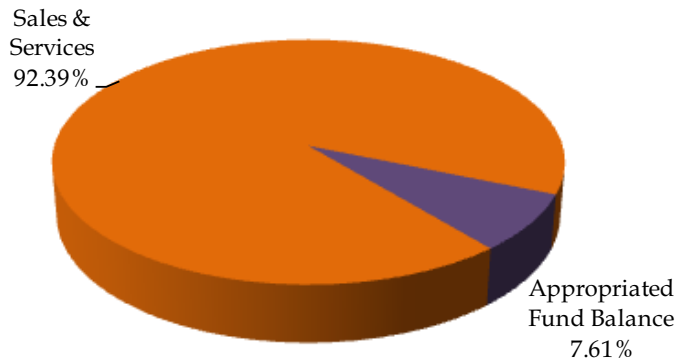


- The total budget for the Solid Waste Fund is \$6,803,287 which represents a decrease of 10% from the FY2011 budget. The Solid Waste Fund includes the Landfill and Waste Transfer Station.
- The budget for the Inmate Commissary & Welfare Fund is \$537,222 which is a decrease of \$91,855, or 14.60%, from last year’s budget. Revenues for this fund are generated through sales to the inmate population in the County’s Detention Center. The FY2012 budget assumes a decrease in revenues generated from sales and services.
- The Human Service Facilities Fund FY2012 budget is \$485,000, a 35.8% decrease from last year’s budget. This decrease is due to a capital project that was funded in FY11. This fund was created to account for operations of Human Service facilities that the County took over in FY2005.
- The FY2012 budget for the Parking Deck Fund is \$4,969,000. This is an increase of over 200% from the FY2011 budget. This increase is due to the anticipated transfer of the Parking Deck fund to the General Fund. Available fund balance was appropriated to accommodate this transfer.
- The Criminal Justice Information System (CJIS) Fund was created during the FY2009 budget process. This is an intergovernmental public safety fund that was previously budgeted in the General Fund. The FY12 budget is \$1,416,222. CJIS maintains connectivity to County, City and State data to make available to public safety agencies 24/7/365.
- The Mental Health Fund was created in FY08 to separate the operating expenses and contributions the County makes for Mental Health Services from the building operations that are funded in the Human Services Facilities Enterprise Fund. The budget for FY2012 is \$782,792.

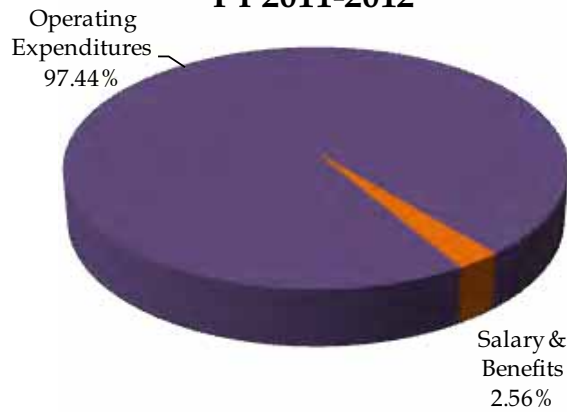
Internal Service Fund

The Internal Service Fund was established to fund all of the insurance premiums and health benefits for County employees. These expenditures consist of health insurance, workers' compensation, premiums and claims. Budgeted expenditures are \$26,251,834, an increase of 9.52% from last year's budget. This increase is due to the rise in employee insurance premiums as well as the budgeting of workers compensation and unemployment claims. The revenues for this fund are collected through direct charges to other funds for insurance purposes and employee payments for insurance premiums.

**Revenues
FY 2011-2012**



**Expenditures
FY 2011-2012**



OPERATING BUDGET SUMMARY: ALL FUNDS

	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Revenues:			
General Fund	264,989,105	248,793,392	257,470,263
Special Revenue Funds:			
Volunteer Fire Departments Fund	18,488,026	17,822,975	20,763,978
Transportation Fund	2,326,635	2,654,221	3,828,316
Emergency Telephone System Fund	1,746,301	1,747,938	953,808
Occupancy Tax Fund	6,259,792	6,882,365	7,535,000
Workforce Investment Act Fund	3,411,467	2,821,382	-
Air Quality Fund	866,973	867,617	907,637
Register of Deeds Automation Fund	123,151	153,743	215,300
BC Service Foundation Fund	-	100,000	20,000
BCAT Federal Forfeitures	189,851	536,414	399,730
Sheriff Federal Forfeitures	25,577	206,669	63,867
BCAT State Forfeitures	-	305,061	264,995
Sheriff State Forfeitures	-	22,223	-
Enterprise Funds:			
Solid Waste Disposal Fund	13,544,131	6,841,911	6,803,287
Human Services Facilities Fund	507,556	489,970	485,000
Mental Health Fund	9,812	2,574	782,792
Inmate Commissary Fund	479,017	413,909	537,222
Parking Deck Fund	2,260,876	698,370	4,969,000
Criminal Justice Info System Fund	1,276,003	1,238,182	1,416,222
Internal Service Fund	18,715,681	20,951,472	26,251,834
Total	335,219,954	313,550,388	333,668,251
Expenditures			
General Fund	264,763,863	248,631,568	257,470,263
Special Revenue Funds:			
Volunteer Fire Departments Fund	18,488,026	17,822,726	20,763,978
Transportation Fund	2,326,635	2,654,221	3,828,316
Emergency Telephone System Fund	362,773	1,679,934	953,808
Occupancy Tax Fund	6,259,792	6,882,365	7,535,000
Workforce Investment Act Fund	3,411,467	2,755,776	-
Air Quality Fund	870,138	916,805	907,637
Register of Deeds Automation Fund	36,810	296,936	215,300
BC Service Foundation Fund	-	-	20,000
BCAT Federal Forfeitures	146,296	418,006	399,730
Sheriff Federal Forfeitures	6,731	150,641	63,867
BCAT State Forfeitures	-	20,782	264,995
Sheriff State Forfeitures	-	21,659	-
Enterprise Funds:			
Solid Waste Disposal Fund	6,407,433	10,209,592	6,803,287
Human Services Facilities Fund	547,087	356,381	485,000
Mental Health Fund	587,400	675,452	782,792
Inmate Commissary Fund	573,243	504,051	537,222
Parking Deck Fund	1,265,707	890,747	4,969,000
Criminal Justice Info System Fund	1,202,605	1,487,086	1,416,222
Internal Service Fund	22,019,110	21,888,988	26,251,834
Total	329,275,116	318,263,716	333,668,251

BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	2009/10 Actual	2010/11 Estimated	2011/12 Budget
General Fund			
Property Taxes	151,593,812	153,166,868	150,958,603
Local Option Sales Tax	28,241,510	28,852,503	28,213,411
Other Taxes	4,432,541	4,226,927	4,283,783
Intergovernmental	44,424,880	43,781,466	42,221,116
Permits & Fees	2,318,479	2,637,544	2,749,745
Sales & Services	15,459,918	14,489,779	13,512,216
Investment Earnings	589,342	669,785	550,000
Miscellaneous	790,283	676,708	986,148
Interfund Transfers/Other Financing Sources	17,138,341	291,811	6,302,705
Appropriated Fund Balance	-	-	7,692,536
Total	264,989,105	248,793,392	257,470,263
Special Revenue Funds			
Property Taxes	14,641,798	14,554,910	16,625,501
Other Taxes	10,264,055	10,298,442	11,818,477
Intergovernmental	7,864,499	8,185,941	3,923,011
Permits & Fees	118,541	150,457	151,695
Charges for Services	225,254	282,330	243,100
Investment Earnings	46,316	47,993	56,000
Miscellaneous	120,985	124,612	111,440
Interfund Transfers	156,325	475,923	1,169,673
Appropriated Fund Balance	-	-	853,734
Total	33,437,773	34,120,608	34,952,631
Enterprise Funds			
Other Taxes	325,584	255,030	292,487
Intergovernmental	1,274,921	1,237,158	1,416,222
Charges for Services	8,080,550	8,049,594	7,370,407
Investment Earnings	171,999	139,249	5,000
Miscellaneous	6,629,539	3,885	-
Other Financing Sources	-	-	-
Interfund Transfers	1,594,802	-	-
Appropriated Fund Balance	-	-	5,909,407
Total	18,077,395	9,684,916	14,993,523
Internal Service Fund			
Charges for Services	17,633,215	19,144,816	24,254,412
Investment Earnings	82,466	34,336	-
Interfund Transfers	1,000,000	1,772,320	-
Appropriated Fund Balance	-	-	1,997,422
Total	18,715,681	20,951,472	26,251,834

BUDGET SUMMARY ALL FUNDS- EXPENDITURES

SERVICE AREA			
Departments	2009/10 Actual	2010/11 Estimated	2011/12 Budget
General Government			
Governing Body	966,744	922,461	791,324
County Manager	782,812	903,013	994,728
Human Resources	701,860	690,138	755,050
Finance	2,316,515	2,551,573	2,389,508
Tax Department	4,016,495	4,202,481	4,281,564
Board of Elections	1,097,485	1,011,139	1,271,675
Register of Deeds	3,048,201	3,149,549	2,769,351
Information Technology	7,224,250	7,839,129	8,247,874
Register of Deeds Automation Fund	36,810	296,936	215,300
Internal Service Fund - Health/Dental	22,019,110	21,888,988	26,251,834
Public Safety			
Sheriff	25,874,693	27,582,989	28,030,031
Emergency Services	8,433,951	8,645,902	9,101,447
Justice Resource Center	155,749	164,038	162,961
Pretrial Release	612,375	673,568	608,450
City-County Bureau of Identification/ Centralized Data Entry	1,088,651	1,171,866	1,219,457
Permits & Inspections	1,616,292	1,631,391	1,608,442
General Services	5,563,243	6,128,500	6,893,451
Nondepartmental	2,307,532	2,152,878	2,792,204
Volunteer Fire Departments Fund	18,488,026	17,822,726	20,763,978
Emergency Telephone System Fund	362,773	1,679,934	953,808
Air Quality Fund	870,138	916,805	907,637
Criminal Justice Info System Fund	1,202,605	1,487,086	1,416,222
Inmate Commissary Fund	573,243	504,051	537,222
BCAT Federal Forfeitures	146,296	418,006	399,730
Sheriff Federal Forfeitures	6,731	150,641	63,867
BCAT State Forfeitures	-	20,782	264,995
Sheriff State Forfeitures	-	21,659	-
Human Services			
Public Health	18,366,607	16,030,302	14,845,361
Social Services	52,724,360	54,938,754	59,297,039
Aging Services	630,360	634,184	570,766
Human Services Support Team	772,242	766,046	653,813
Nondepartmental	1,623,079	1,618,906	1,050,000
Transportation Fund	2,326,635	2,654,221	3,828,316
Human Services Facilities Fund	547,087	356,381	485,000
Mental Health Fund	587,400	675,452	782,792
BC Service Foundation Fund	-	-	20,000
Economic & Physical Development			
Planning & Development	2,036,238	1,924,638	2,420,714
Economic Development	1,533,159	2,650,747	4,183,155
Cooperative Extension	408,576	389,523	436,554
Soil & Water Conservation	413,879	473,139	437,665
Recycling	791,807	729,822	593,847
Occupancy Tax Fund	6,259,792	6,882,365	7,535,000
Workforce Investment Act Fund	3,411,467	2,755,776	-
Parking Decks Fund	1,265,707	890,747	4,969,000
Solid Waste Disposal Fund	6,407,433	10,209,592	6,803,287
Culture & Recreation			
Library	4,849,167	5,088,776	5,022,874
Parks, Greenways, & Recreation	3,476,247	2,621,826	2,419,556
Arts, Museums & History	71,500	59,625	21,600
Education			
City Schools	7,937,508	8,110,152	8,565,157
County Schools	53,789,193	54,417,828	56,914,925
Community College	7,861,223	8,013,999	8,063,999
Interfund Transfers	13,875,477	7,278,762	1,568,923
General Debt Service	27,796,393	13,463,924	18,486,798
TOTAL	329,275,116	318,263,716	333,668,251

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2011 - 2012

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund
Sources of Funds:				
Property Taxes	150,958,603	16,625,501	-	-
Local Option Sales Tax	28,213,411	4,138,477	-	-
Other Taxes	4,283,783	7,680,000	292,487	-
Intergovernmental	42,221,116	3,923,011	1,416,222	-
Permits & Fees	2,749,745	151,695	-	-
Charges for Services	13,512,216	243,100	7,370,407	24,254,412
Investment Earnings	550,000	56,000	5,000	-
Miscellaneous	986,148	111,440	-	-
Other Financing Sources	-	-	-	-
Interfund Transfers	6,302,705	1,169,673	-	-
Appropriated Fund Balance	7,692,536	853,734	5,909,407	1,997,422
Total	257,470,263	34,952,631	14,993,523	26,251,834
Uses of Funds:				
Salary & Benefits	99,952,777	938,723	2,288,497	671,997
Operating	34,226,606	4,750,669	5,227,430	25,579,837
Contributions	103,235,159	18,063,978	30,000	-
Capital Outlay	-	769,455	282,000	-
Contingency	-	2,724,506	387,247	-
Contra	-	-	-	-
Debt Service	18,486,798	5,000	1,833,403	-
Interfund Transfers	1,568,923	7,700,300	4,944,946	-
Total	257,470,263	34,952,631	14,993,523	26,251,834

**Total Expenditures By Fund & Function
Fiscal Year 2012**

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (10)	21,501,074	50,416,443	76,416,979	8,071,935	7,464,030	73,544,081
Air Quality (12)		907,637				
BC Service Foundation (14)			20,000			
Occupancy Tax (20)				7,535,000		
Workforce Investment Act (22)				-		
911 (23)		953,808				
ROD Automation (25)	215,300					
Volunteer Fire Depts (28)		20,763,978				
Transportation (30)			3,828,316			
Criminal Justice Info System (60)		1,416,222				
Human Services Facilities (63)			485,000			
Parking Decks (64)				4,969,000		
Mental Health (65)			782,792			
Solid Waste (66)				6,803,287		
Inmate Commissary (69)		537,222				
BCAT Federal Forfeitures (70)		399,730				
Sheriff Federal Forfeitures (71)		63,867				
BCAT State Forfeitures (77)		264,995				
Sheriff State Forfeitures (78)		-				
Health/Dental (80)	26,251,834					
GRAND TOTAL	47,968,208	75,723,902	81,533,087	27,379,222	7,464,030	73,544,081

USE OF PROJECT FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
Special Revenue (24)				x		
School Capital (26)						x
Grant Projects (27)		x	x	x	x	
PDF Woodfin Downtown Dist. (31)				x		
PDF Woodfin Debt Service (32)				x		
Capital Projects (41)	x	x	x	x	x	
Solid Waste Capital Projects (42)				x		
Parking Deck Capital (45)				x		

Fund Balance Analysis

General Fund			
	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Total Revenues	\$264,989,105	\$ 248,793,392	\$ 249,777,727
Total Expenditures	264,763,863	248,631,568	257,470,263
Revenues Over (Under) Expenditures	225,242	161,824	(7,692,536)*
Fund Balance, Beginning as Restated	70,264,384	70,489,626	70,651,450
Fund Balance, End of Year	70,489,626	70,651,450	62,958,914

*The General Fund appropriated fund balance for FY2012 is \$7,692,536. This is an 11% increase from last year. Fund balance, as described below, is appropriated each year with the challenge to save the appropriated amount.

Other Governmental Funds			
	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Total Revenues	\$ 33,437,773	\$ 34,120,608	\$ 34,098,897
Total Expenditures	31,908,668	33,619,851	34,952,631
Revenues Over (Under) Expenditures	1,529,105	500,757	(853,734)*
Fund Balance, Beginning as Restated	3,615,283	5,144,388	5,645,145
Fund Balance, End of Year	5,144,388	5,645,145	4,791,411

*The appropriated fund balance for other Governmental Funds primarily consists of the Forfeiture Funds (Sheriff & BCAT State/Federal) appropriation in FY2012 of \$728,592. Due to the nature of forfeiture revenues, available fund balance is appropriated at the beginning of the budget year. Budget amendments are completed throughout the budget year as federal and state revenues are received.

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 states:

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

Buncombe County estimates the unreserved fund balance for fiscal year 2011 to be \$51,165,805 for the General Fund. This is 20.5% of estimated General Fund expenditures for 2011. The fiscal year 2011-2012 General Fund budget includes an appropriated fund balance of \$7,692,536, which is 3% of appropriations. As our County Manager describes in her Budget Message, fund balance appropriation is one means to lower the burden on property tax owners. We appropriate fund balance each year with the challenge to save the appropriated amount. We have been able to do this historically.

**BUNCOMBE COUNTY, NORTH CAROLINA
UNRESERVED FUND BALANCES**

Non-Audited (Projected) Fund Balances

FUND BALANCE AT JUNE 30, 2011

<u>Unreserved Fund Balance</u>	=	<u>51,165,805</u>	=	20.5%
Expenditures & Operating Transfers Out		249,262,618		

Audited (Actual) Fund Balances

FUND BALANCE AT JUNE 30, 2010

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

FUND BALANCE AT JUNE 30, 2009

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

FUND BALANCE AT JUNE 30, 2008

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

FUND BALANCE AT JUNE 30, 2007

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

FUND BALANCE AT JUNE 30, 2006

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

FUND BALANCE AT JUNE 30, 2005

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

FUND BALANCE AT JUNE 30, 2004

<u>Unreserved Fund Balance</u>	=	<u>34,033,114</u>	=	17.6%
Expenditures & Operating Transfers Out		193,765,706		

FUND BALANCE AT JUNE 30, 2003

<u>Unreserved Fund Balance</u>	=	<u>26,552,475</u>	=	14.8%
Expenditures & Operating Transfers Out		179,690,706		

FUND BALANCE AT JUNE 30, 2002

<u>Unreserved Fund Balance</u>	=	<u>24,153,451</u>	=	13.2%
Expenditures & Operating Transfers Out		182,364,807		

Personnel Summary

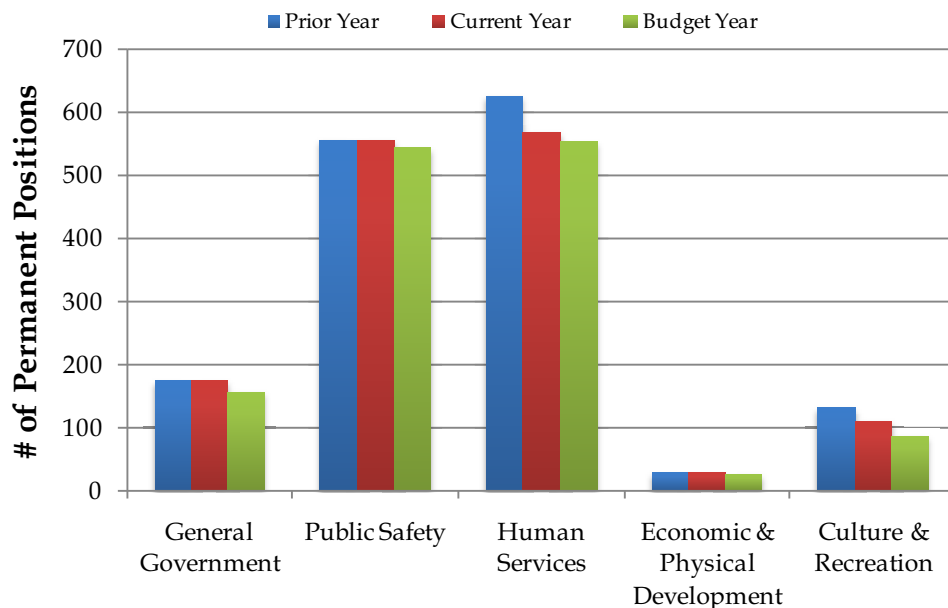
Summary of Positions by Fund:

Personnel Summary - Budgeted Permanent Positions				
Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1515	1434	1362	-5%
Special Revenue	27	26	8	-69%
Enterprise Fund	48	41	32	-22%
Internal Service Fund	1	1	2	100%
Total All Funds	1591	1502	1404	-7%

General Fund Summary - Positions by Service Area:

Personnel Summary - Budgeted Permanent Positions				
Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	173	174	156	-10%
Public Safety	557	555	543	-2%
Human Services	625	569	554	-3%
Economic & Physical Development	28	28	25	-11%
Culture & Recreation	132	108	84	-22%
Total General Fund	1515	1434	1362	-5%

General Fund



Further detail and explanation of personnel changes can be found within the Service Areas & Departments Section.

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 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 all 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 form 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 and Capital Project Funds, where expenditures for multi-year grants and infrastructure and facilities are accounted for. All of these budgets are prepared using the modified accrual basis of accounting, which is consistent with the accounting system used to record transactions. Under this method, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the liability is incurred in most cases.

Expenditures are accounted for at three levels. The functional level represents a group of departments with the same or similar purpose, i.e. public safety. The departmental level represents the budget for each department as a stand alone entity. The object level is each line item within the department’s budget. Expenditures may not legally exceed appropriations at the functional level for the General Fund, at the department level for the Special Revenue and Enterprise Funds, and at the object level for the Capital Projects Funds. The balances in the Capital Reserve Funds, the fund where a budget is “set aside” for a particular capital project, will be appropriated when transferred to their respective 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.

The Budget Process

Buncombe County operates under an annual balanced budget ordinance as required by North Carolina 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 Finance office initially compiles all personnel information including projected salary and wages for the upcoming budget year. This information is reviewed by the budget personnel and departments and changes are made as needed. County departments then compile their budget requests for the upcoming year. For the 2012 Fiscal Year, departments were asked to prepare 3, 5, 7, and 10% reductions plans as part of the budget process. This required departments to look closely at service delivery and possible alternatives. Departments then met with the County Manager, Assistant County Managers, and Budget Manager to discuss these plans. These plans resulted in many service level changes that are discussed in more detail throughout this document.

The Buncombe County Strategic Plan and Capital Plan are also reviewed during the budget process. The Strategic Plan, adopted in 2009, provides guidance on budget year initiatives. The Capital Plan is reviewed early in the budget process so operating costs and debt service costs are anticipated and budgeted as necessary.

The chart and budget calendar on the following pages provide a deeper look into the FY2012 budget process.

ADOPTION OF BUDGET ORDINANCE

The annual balanced budget is submitted to the Board of Commissioners in June. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2012 budget was presented to the Board of Commissioners on May 17, 2011, and a Public Hearing was held June 7, 2011. The Buncombe County Board of Commissioners adopted the FY2012 budget on June 21, 2011.

AMENDMENTS TO THE BUDGET ORDINANCE

BUDGET TRANSFERS

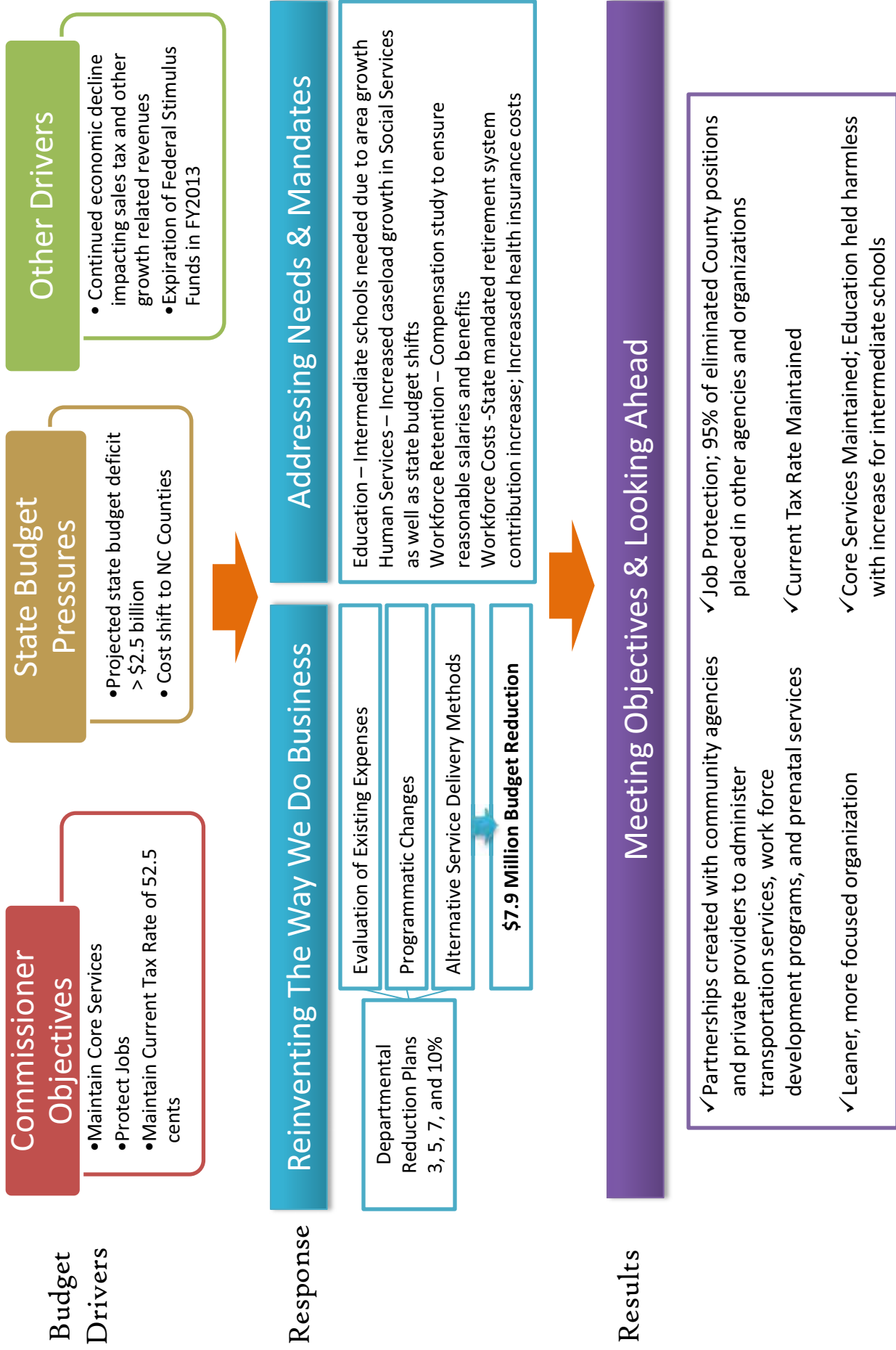
The County Manager is authorized by the budget ordinance to transfer appropriations between functional areas within a fund up to \$50,000 per expenditure; however, any revisions that change functional appropriations by more than \$50,000 per expenditure must be approved by the governing board. The Budget Officer may approve line item transfers within a functional area upon requests by County departments. Line-item and function transfers do not alter the total expenditures of a fund.

BUDGET AMENDMENTS

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

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

The Budget Process – Developing the FY12 Budget



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, library and recreation, debt services, and general government service functions. The Commissioners annually adopt appropriations for this fund.

Special Revenue Funds

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

Air Quality
Register of Deeds Automation
Occupancy Tax
911
Fire Districts
Transportation
BC Service Foundation
Forfeiture Funds (4)

Internal Service Fund

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

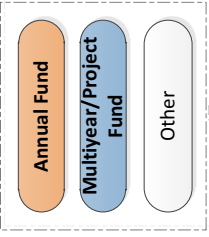
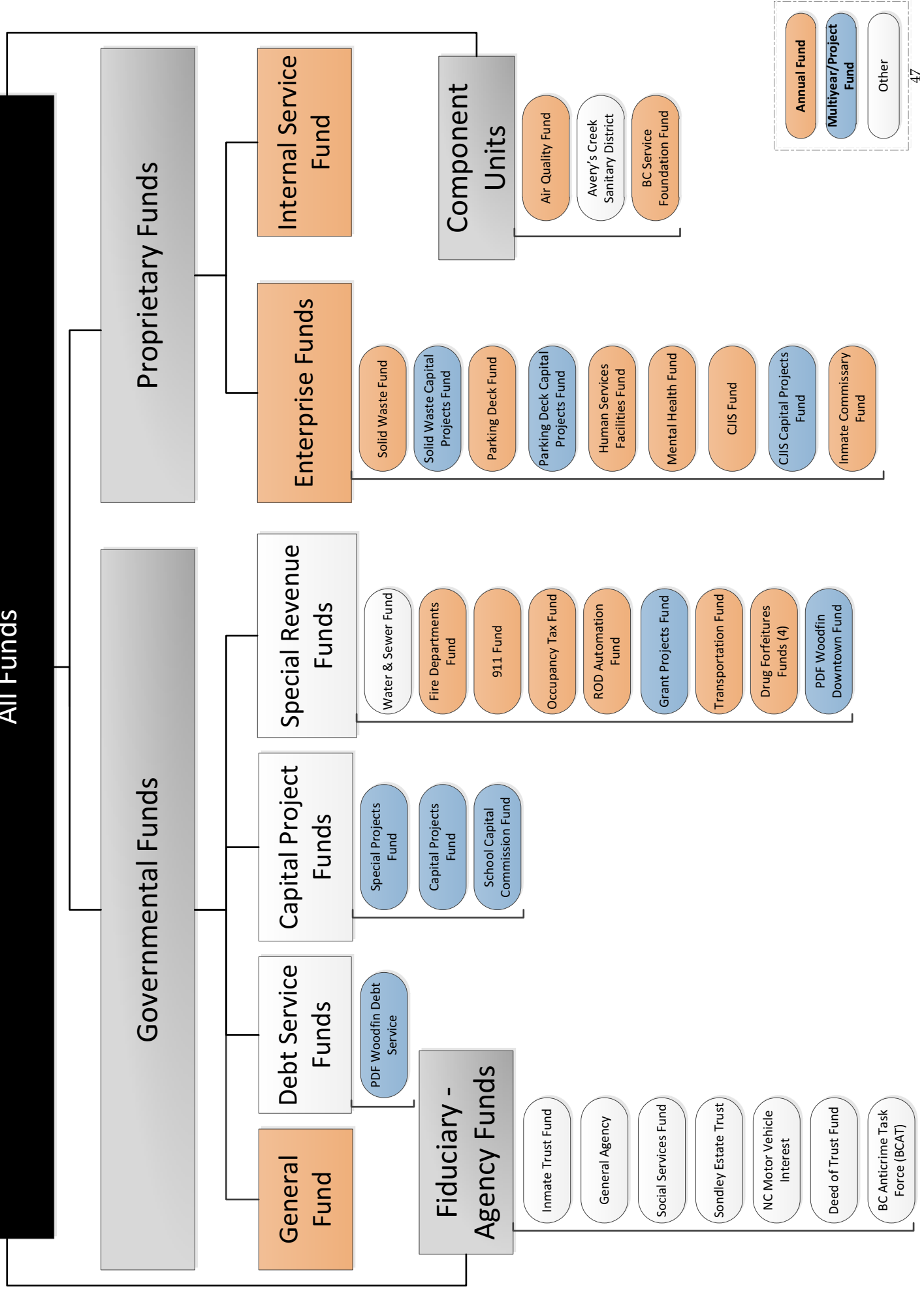
Enterprise Funds

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

Criminal Justice Information System (CJIS)
Solid Waste
Human Services Facilities
Inmate Commissary & Welfare
Parking Decks
Mental Health

Buncombe County Fund Structure

All Funds



Budget Calendar Fiscal Year 2012

Date	Budget Procedure	Action By:
Dec 3	Capital and IT requests due to County Manager	Senior Leadership Team
Dec 4	Salary & Wage Report sent to Finance, Personnel, and County Manager	Finance
Dec 14	Board retreat	Board of Comm
Jan 18 - Feb 15	FY2012 budget meetings held to discuss and submit 3-5-7-10% budget cut plans.	Co Mgr/Asst Co Mgrs/Finance/Dept Heads
Feb 6 - Feb 26	Review and analyze department budgets; provide summary to County Manager.	Finance
Mar 1	Meet with commissioners to review budget status (FY2011 budget-to-actual through 6 months with full year projection).	County Manager/Finance
Mar 4	Debt Service schedule complete and input into Lawson.	Finance
Mar 7 - 11	Hold 2-by-2 meetings with Commissioners	County Manager/Finance
Mar 28	Property tax base & collection rate estimates due to Finance.	Tax
Mar 31	Department deadline for submitting performance measures.	Directors
Mar 31	FY2012 budget recommendation for all funds submitted to County Manager.	Finance
Mar 31	Mail sales tax and property tax base data to fire districts and schools with instructions for calculating revenues and budget submission deadline.	Finance/Tax
Apr 25	Fire Districts budgets due.	Fire Districts
Apr 30	Fund balance projections submitted for FY2011.	Finance
May 3	Updated property tax estimates provided.	Tax
May 3	Updated revenue projections provided.	Finance/Directors
May 13	Budgets submitted by school districts.	Sch Distr/ABTCC
May 17	FY2012 Budget Message Presentation	County Manager
Jun 7	Public Hearing	Board of Comm
Jun 21	Adoption of FY2012 Budget	Board of Comm

Fiscal Policies (Adopted by Commissioners June 18, 1996)

Revenue Policy

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

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

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

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

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

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

All Enterprise Funds shall be totally self-supporting.

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

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

Capital Improvement Policy

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

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

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

Operating Budget Policy

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

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

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

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

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

The County shall integrate performance measures with the annual budget.

Vehicle Replacement Policy

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

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

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

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

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

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

Accounting Policy

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

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

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

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

Debt Policy

Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.

The general obligation debt shall not exceed 2.0 percent of the assessed valuation of the taxable property of the County.

Annual general obligation debt service shall not exceed 15.0 percent of the total, non-enterprise, operating expenditures.

The County shall maintain good communications with bond rating agencies about its financial condition.

Reserve Policy

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

The County shall establish a contingency appropriation to provide for unanticipated expenditures of a non-recurring nature, or to meet unexpected increases in service delivery costs. This appropriation shall not exceed 5.0 percent of all other general fund appropriations for the fiscal year.

Investment Policy

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.

The full investment policy can be viewed in the Supplementary Information section.

Strategic Planning & Budgeting Process

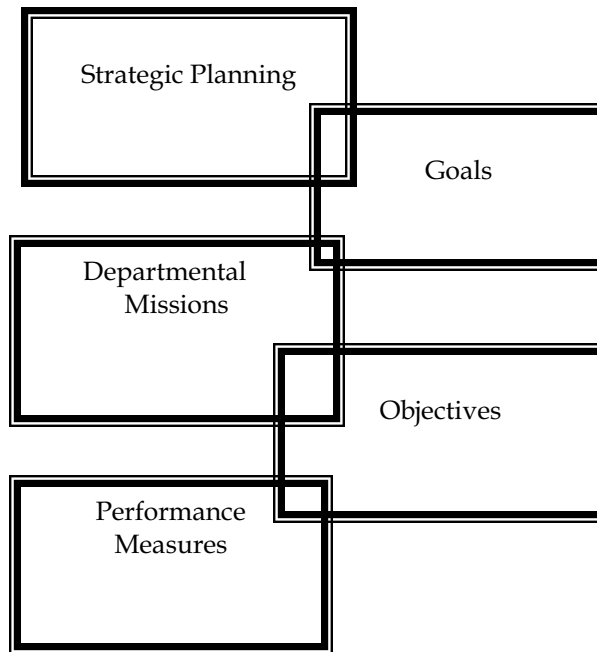
The goals and strategies that follow were extracted from the strategic plan for Buncombe County. Each department has developed a mission statement that supports the County’s goals and has selected certain goals that they will specifically support. The departments then developed objectives to support these goals and workload indicators to measure their progress toward accomplishing their mission.

The Department Summaries, in a later section, clearly illustrate each department’s mission, the County goals they support, and the performance measures they are using to keep their department on track with the County’s overall vision.

While County government *alone* cannot achieve all of the goals in the strategic plan, the Board of Commissioners intends to make significant contributions to every goal.

BUNCOMBE COUNTY VISION

PLANNING



BUDGETING

Buncombe County Strategic Plan

Focus Area Economy

Goal: Improve Workforce Development

Goal: Identify, target and support new and existing industries that show promise for employment retention and growth

Goal: Provide leadership and support to provide a well trained and educated workforce for area businesses

Goal: Reduce High school dropout rate by 2020

Goal: Promote accessible, high quality and affordable child care to remove barriers to employment

Goal: Work with safety net providers to promote and expand access to healthcare to underinsured and uninsured citizens of Buncombe County

Objectives and Action Steps

- Focus on improving Accountability, Results, Coordination and Communication
- Identify a lead workforce development agency and consolidate workforce development efforts to improve accountability and assign responsibility
- Work with economic development practitioners to identify workforce needs of existing and future businesses; and train workforce to meet these needs
- Support land purchase through providing subsidies and/or other tax incentives for worthwhile manufacturing/business projects; and identify and prioritize unused commercial sites for clean-up and redevelopment
- Support economic development that attracts/generates “place based” quality, higher paying jobs and businesses within the community that focus on the unique strengths and capabilities of the community; increase incentives for small business job creation
- Work with school districts and colleges to provide vocational training and/or exposure to programs that prepare students and county residents for existing and anticipated jobs
- Improve and expand the involvement of local public colleges and universities (AB Tech, UNC-A, Western Carolina University) within the county by seeking and requiring continuing education and training for employment opportunities and economic development outreach
- Require drop out benchmarking and reporting by city and county school systems.
- Devise a program to utilize education and community resources in a cooperative, focused effort toward drop out reduction; encourage incentives (scholarships) for training in high demand/low enrollment training programs
- Build support systems for families to support children finishing school
- Re-align current resources to leverage additional care
- Examine economies of scale for common services to reduce overall cost of care
- Re-align county and community resources to expand capacity
- Explore potential waivers to leverage additional federal dollars into the community to expand healthcare options
- Work with legislative delegation on health care issues including those that affect small businesses
- Feasibility study to be completed by March 15, 2009

Focus Area

Lands

Goal: Preserve the Mountains including steep slopes and ridges setting clear balanced standards

Goal: To sustain productivity and acreage of farming in Buncombe county. Encourage and educate citizens on farm preservation

Goal: Encourage a thoughtful process of land subdivision and development, considering the importance of preserving open space and the relationship between adjacent developments

Goal: Ensure preservation of open space

Objectives and Action Steps

- Study sessions on preserving the mountains including steep slopes and ridges will be held as needed
- Buncombe County will set reasonable and balanced standards for the protection of steep slopes and ridges by July 1, 2009
- Work with general assembly delegation to preserve farm productivity and acreage. Coordinate with farm land conservation programs
- Develop strategies to promote local farm products
- Encourage the collaboration of agricultural agencies and interested parties to develop effective means to improve agri-business
- Identify and prioritize unincorporated areas for future growth based on existing population density in an area, availability of utilities, road capacities, housing unit densities, protection of scenic views, environmental impacts, etc. Develop incentives and criteria requiring a prescribed percent of development allocated for affordable housing
- In cooperation with the municipalities and sewer district, develop a Utility Extension Master Plan for extension of water and sewer to support future development
- Collaborate with municipalities in development of a Land Use Plan for development through utility extensions to include community hearings to encourage public input and support. Develop a utility extension policy setting forth extension criteria including developer funding responsibilities as appropriate
- Expand conservation easements to protect critical and valuable lands
- Support future development in areas where there is adequate infrastructure, thus facilitating preservation of open space
- Consider providing matching funding to municipalities for land preservation
- Determine the percentage of "open space" that should be conserved within the county. When determining percentage of "open space" study other counties

Focus Area

Social

Goal:

Maintain and improve core services to ensure basic health, safety and welfare of county citizens

Goal:

Improve access to and convenience of County Human Services for all residents

Goal:

Ensure that county facilities support the functions of the county in an effective and way

Goal:

Buncombe County will continue to explore community partnerships for non-core services and those services not traditionally provide by government

Objectives and Action Steps

- Continue to have open dialogue with staff and citizens and solicit their opinions channeled through the chain of command
- Install a "Safety NET" computer system with shared data between local health care and social service providers
- Encourage an increase in the number of child care subsidy slots, including drop-in and after hours care
- Increase human services language capabilities through innovative human resource recruitment strategies for non-English speaking personnel
- Initiate multi-county discussions for potential of joint efforts/information systems/service delivery in health and human services
- Consolidate county administrative offices in efficient facilities to improve organization effectiveness and improve ease of access for residents
- Provide court facilities to both support current and future case loads and better serve the community
- Create multiple regional full service satellite facilities to include social services, health, child care and other relevant county services and locate in and/or with school facilities where feasible
- Conduct needs assessments using multiple indicators (population, poverty statistics, health care statistics, etc.) overlaid by zip code to determine areas with highest levels of need
- Establish and maintain current inventory of community buildings for possible satellite locations including school facilities
- Complete an overall assessment of the use of county facilities including schools

Focus Area

Housing

Goal:

Ensure there is an adequate supply of affordable housing in the county

Goal:

Promote affordable housing initiatives county wide to accommodate current and future residents. Support affordable housing initiatives in urban areas, in proximity to employment, and in locations with access to existing public transit service.

Goal:

Provide a variety of housing types (rental and ownership) countywide that are affordable to a wide range of households and that can be supported by market demand

Objectives and Action Steps

- The County Manager will collect data and analyze relevant information in preparation for study sessions. Study sessions on affordable housing issues in the county will be held by April 15, 2009
- The Board of Commissioners will set policy direction and act based on the findings of the study sessions. The manager will carry out these policies
- Build an inventory of needs/assets. Conduct a substantial analysis of current and projected housing needs by income levels, determine the current rate of supply creation by cost range, inventory those local organizations assisting in creating affordable and workforce housing assess barriers in home acquisition, evaluate the most effective approaches for addressing shortfall in workforce housing needs and initiate programs that address those needs
- Expand owner occupied repair and rehabilitative options and emergency repair services with federal and state funding

Focus Area **Energy**

Goal:
Reduce energy consumption in county facilities to the greatest extent possible without reducing the level of service citizens have come to expect

Goal:
Reduce the demand of fossil fuel use and carbon from the county vehicle fleet without impacting the safety and security of citizens

Goal:
Education of public and staff regarding the efficient use of energy at home and in the workplace

Objectives and Action Steps

- Introduce and apply energy saving principles, such as, LEED and Energy Star, to the greatest extent possible
 - Continually monitor building energy consumption to detect abnormalities and track performance
 - Expand the use of sustainable practices in all building construction and renovation
 - Explore the possibilities of alternative energy production and utilization
 - Seek out and apply innovative energy saving techniques
-
- Implement strategies that reduce emissions and fuel consumption
 - Constantly manage fleet maintenance to the highest level possible to extend the useful life of assets
 - Evaluate alternative fuels and emerging technology in advanced transportation systems
 - Continually monitor total fuel use and emissions to track performance and detect any abnormalities
 - Efficiently landscape facilities and parks to reduce demand for mowing equipment
-
- Help employees understand decisions they make everyday effect energy consumption
 - Provide education on ways to reduce energy and water consumption
 - Provide information on alternative transportation available
 - Provide information to the public regarding the current level of energy consumed by the county

Long-Term Goals by Function

To be more accountable to our citizens, the departments of Buncombe County government are implementing performance measures so that our citizens can monitor and review our progress toward County goals. Each departmental short-term goal is tied to one of the following long-term countywide goals and has a specific identifier next to it that corresponds to one of the goals listed below. For instance, a General Government department listed in the General Government section of this document may have the identifier GG1 listed next to it. This means their departmental goal aligns with the countywide General Government goal number one listed below. Most departments' goals align with the function within which they operate (i.e. Sheriff in Public Safety), but there are some departments whose goals are cross-functional.

General Government (GG)

- 1) Improve communications with citizens through public meetings, media, and integrated technology.
- 2) Provide high quality, cost-effective, fair and equitable service through process improvement, efficient use of resources, contracted services, materials, and equipment.
- 3) Ensure high quality service by attracting and retaining a qualified work force through competitive compensation, employment benefits, employee training, and employee recognition.
- 4) Continuously improve internal and external customer satisfaction through ongoing analysis and response to customer feedback.
- 5) Assure fiscal and programmatic accountability to citizens through internal and external reporting and well-documented, clearly communicated procedures.

Human Services (HS)

- 1) Encourage client independence and self-sufficiency by providing basic care and protection while promoting self-reliance.
- 2) Address the current and changing needs of individuals by making efficient use of available resources.
- 3) Respond effectively to the needs of individuals and families by providing flexibility in service delivery.
- 4) Maximize the effectiveness of county services by establishing collaborative planning, developing, and evaluation of human service programs among county departments.
- 5) Enhance human service programs by encouraging collaboration through community partnerships.
- 6) Meet the changing needs of our diverse community by developing, supporting, and encouraging access to appropriate technological, educational, and recreational programs.

Library and Recreation (CR)

- 1) Improve the cost-effectiveness of recreational services by developing recreation facilities and programs that are self-maintained through user fees, sponsorships, donations, and grants.
- 2) Enhance citizens' quality of life by developing library and recreation facilities with easy access to neighborhoods.
- 3) Respond to the growth and diversity of community-wide programs and facilities through appropriate staffing levels.
- 4) Ensure the quality of recreation and library facilities by establishing and maintaining countywide construction and operation standards.

Environmental (EN)

- 1) Minimize the cost of solid waste disposal by utilizing the most appropriate, environmentally sensitive and economically sound technologies available.
- 2) Improve water quality through pollutant source reduction and public education.
- 3) Reduce the amount of disposed household hazardous wastes through effective public education initiatives.
- 4) Improve customer convenience and service by streamlining the permitting process.
- 5) Improve air quality through public education and cooperation between agencies, departments, and private corporations.

Public Safety (PS)

- 1) Improve service by reducing response time while maintaining or increasing the quality of service.
- 2) Address the current and changing community needs by enhancing facilities and services and by applying available technology effectively.
- 3) Maximize the effectiveness of services through the sharing of information and resources among all public safety agencies.
- 4) Assure high quality service by improving employee retention, education, and training.
- 5) Reduce crime, the fear of crime, substance abuse, and drug trafficking in our neighborhoods through visible, interactive, and effective law enforcement.

Economic and Physical Development (EDP)

- 1) Attract and sustain companies providing above average wages through the recruitment, development, and retention of a highly skilled and competent work force.
- 2) Strengthen economic vitality by attracting and retaining high-wage industries with emphasis on technology-driven companies while maintaining a balanced mix of employment opportunities.
- 3) Balance the need for additional economic and population growth opportunities with environmental stewardship through well-planned infrastructure expansion.
- 4) Promote economic development within the region by fostering cooperative partnerships with local, regional, and state entities.
- 5) Facilitate economic growth by eliminating impediments to small business and entrepreneurial expansions.

Education (ED)

- 1) Improve the likelihood of students' success by assuring that all children enter primary school equipped to learn and gain maximum benefits from their educational opportunities.
- 2) Create an environment which encourages high school graduation including: expectations of both a demonstrated competence in fundamental skills and knowledge at the end of the 8th grade and a commitment to either college prep., tech prep., or occu-prep.
- 3) Enable students to succeed in the technology-oriented global marketplace by graduating them with the necessary skills setting uncompromising standards of high performance, and requiring accountability for the educators, students, and parents.
- 4) Meet the region's complex education needs by establishing programs that make education more accessible, expand graduate programs, and promote high-quality research, technology transfer, and economic development.

SERVICE AREAS & DEPARTMENTS

The following section presents a more detailed look at the 2011-2012 budget for Buncombe County service areas and departments.

Goals and performance measures are also reported in this section for County departments. Each departmental short-term goal is tied to one of the long-term countywide goals. Long-term goals by function can be found in the Policies & Goals section of this Annual Budget Report.



General Fund

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

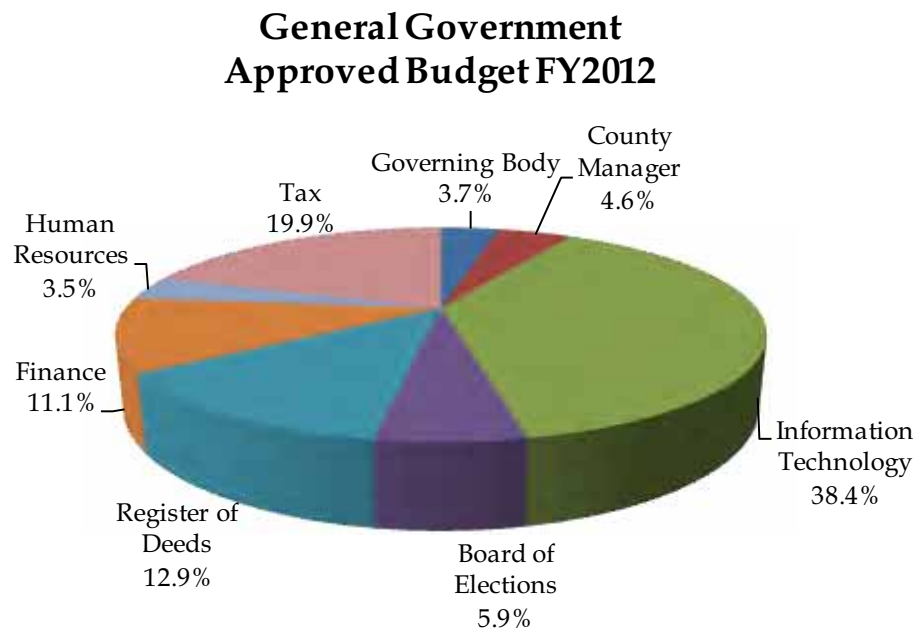
The following pages provide a more detailed look at the service areas and departments that comprise the General Fund. The major operating activities include:

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

GENERAL GOVERNMENT

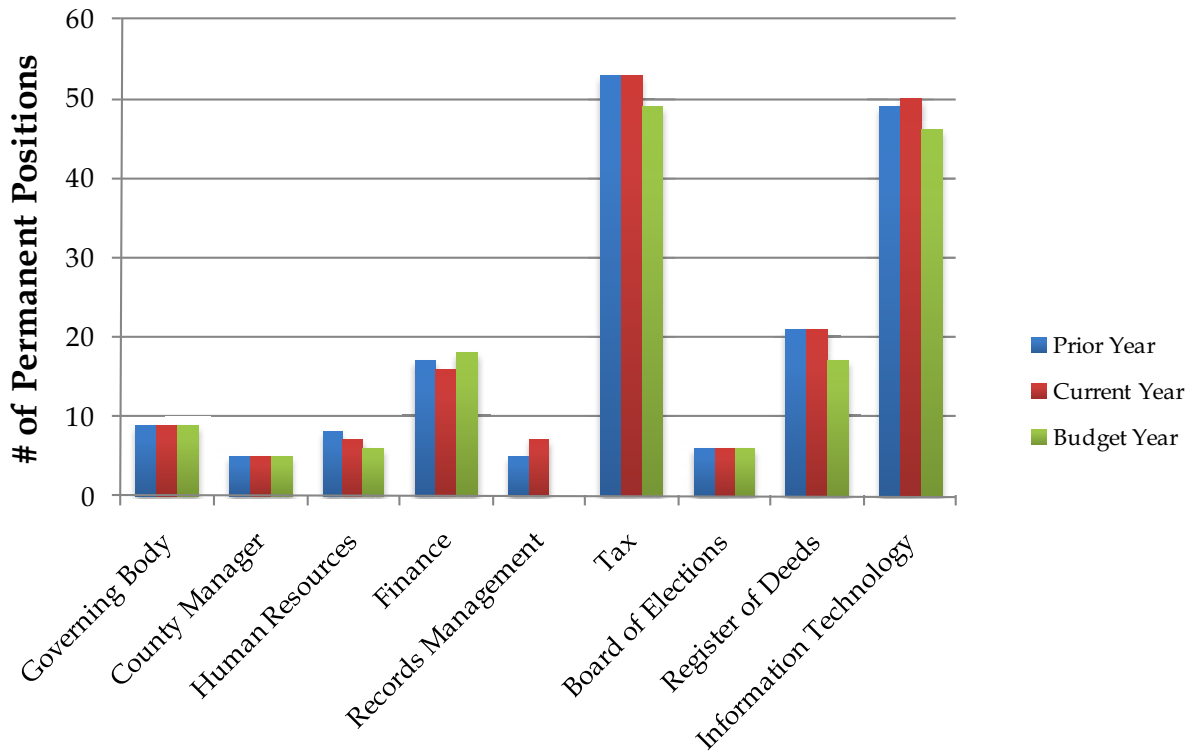
The General Government function provides administrative support for county government. It includes the Governing Body, County Manager, Human Resources, Tax, Board of Elections, Register of Deeds, Information Technology, and Finance. The General Government function's budget is \$21,501,074 or 8.35% of the total General Fund expenditures for the fiscal year.

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



General Government Personnel Summary

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	9	9	9	0%	
County Manager	5	5	5	0%	
Human Resources	8	7	6	-14%	Position transfer to Internal Service Fund
Finance	17	16	18	13%	Position transfer from Tax; Position transfer from Records Mgmt
Records Management	5	7	0	-100%	Positions reduced to meet budget year target/remaining transferred to Finance and Central Data Entry
Tax	53	53	49	-8%	Vacant positions reduced to meet budget year target; One position transfer to Finance
Board of Elections	6	6	6	0%	
Register of Deeds	21	21	17	-19%	Four position retirements/reductions
Information Technology	49	50	46	-8%	Four positions reduced to meet budget year target
Total General Government	173	174	156	-10.3%	



Governing Body

MISSION

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

PROGRAM DESCRIPTION

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

Governing Body	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	659,174	688,168	660,623
Operating	307,570	216,676	130,701
Capital	-	17,617	-
Contributions		-	-
TOTAL:	966,744	922,461	791,324
Revenues			
Restricted	74,807	-	-
Other Taxes	37,383	34,557	34,783
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	854,554	887,904	756,541
TOTAL:	966,744	922,461	791,324

PERFORMANCE MEASURES

Goal **GG1**: Improve and increase citizens' knowledge of County services.

Objective: Increase non-repetitive original programming produced by BCTV.

Measure: Number of Public Service Announcements, special programs and monthly programs produced annually.

Previous Year Actual	Current Year Actual	Budget Year Target
90	137	150

Goal **GG1**: Improve Citizen Awareness of County Services and Special Events.

Objective: Focus public attention on County's core services.

Measure: Number of advertising campaigns focusing on core services.

Previous Year Actual	Current Year Actual	Budget Year Target
5	9	9

Goal **GG4**: Increase interaction and site traffic from County residents, organizations, and other entities through social media, e-services, and feedback forums.

Objective: Utilize social media forums and create interactive tools and features on the website to engage citizens via the web.

Measure: Yearly site traffic and number of subscribers to social media sites and eZine.

	Previous Year Actual	Current Year Actual	Budget Year Target
Social Media (# of Facebook & Twitter fans) -	511	882	1500
eZine (# of subscribers) -	2500	3077	4000
YouTube (views) -	11,197	24,366	35,000

County Manager's Office

MISSION

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

PROGRAM DESCRIPTION

The County Manager serves as the Chief Executive Officer of Buncombe County Government, appointed by and serving at the pleasure of the Board of County commissioners, which sets policies and adopts ordinances that regulate Buncombe County government. In addition to carrying out the day-to-day administration of County government, the County Manager is responsible for implementing policies established by the Board of Commissioners, coordinating the work of all County agencies, and representing the County in dealings with other governmental units and agencies.

The Manager's duties include preparing the countywide recommended budget, recommending new and revised policies and programs to the Board of Commissioners, and implementing county programs and services in an effective and efficient manner.

County Manager	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	580,255	706,192	704,417
Operating	202,557	196,821	290,311
Capital	-	-	-
Contributions	-	-	-
TOTAL:	782,812	903,013	994,728
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	782,812	903,013	994,728
TOTAL:	782,812	903,013	994,728

PERFORMANCE MEASURES

Goal: Control the tax rate.

Objective: Focus on providing core services in an effective and efficient manner.

Measure: Property tax per capita.

Previous Year Actual	Current Year Estimate	Budget Year Target
\$662	\$651	\$645

Goal: Control the tax rate.

Objective: Focus on providing core services in an effective and efficient manner.

Measure: General Fund per capita.

Previous Year Actual	Current Year Estimate	Budget Year Target
\$1,157	\$1,058	\$1,101

Goal: Control the tax rate.

Objective: Focus on providing core services in an effective and efficient manner.

Measure: Property tax rate.

Previous Year Actual	Current Year Estimate	Budget Year Target
52.5	52.5	52.5

Human Resources

MISSION

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

PROGRAM DESCRIPTION

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

Human Resources	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	625,486	601,800	574,752
Operating	76,374	88,338	180,298
Capital	-	-	-
Contributions	-	-	-
TOTAL:	701,860	690,138	755,050
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	701,860	690,138	755,050
TOTAL:	701,860	690,138	755,050

PERFORMANCE MEASURES

Goal **GG2:** Create paperless application process for job openings by enhancing online application capabilities.

Objective: Advertise and promote online application process.

Measure: Percent of online applications received.

Previous Year Actual	Current Year Actual	Budget Year Target
94.5%	95.3%	97%

Goal **GG3:** Introduce new wellness programs while promoting existing programs and increasing participation.

Objective: Increase overall participation in County wellness programs.

Measure: Overall participation in County wellness programs.

Previous Year Actual	Current Year Actual	Budget Year Target
43.0%	43.0%	45%

Finance

MISSION

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

PROGRAM DESCRIPTION

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

	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Finance			
Expenditures			
Personnel	1,811,866	1,932,921	1,933,797
Operating	504,649	618,652	455,711
Capital	-	-	-
Contributions	-	-	-
TOTAL:	2,316,515	2,551,573	2,389,508
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	105,720	160,672	130,000
County	2,210,795	2,390,901	2,259,508
TOTAL:	2,316,515	2,551,573	2,389,508

PERFORMANCE MEASURES

Goal **GG5**: Provide efficient and effective information technology support for financial operations system.

Objective: Respond to help-desk requests by the end of the same business day.

Measure: Percent of requests responded to within same business day.

Previous Year Actual	Current Year Projected	Budget Year Target
98.85%	99.00%	99.25%

Goal **GG5**: Optimize the use of and insure the safety of public funds.

Objective: Maintain average investment yield 50 pts higher than the yield on the Money Market Fund index.

Measure: Yield in excess of the Money Market Fund index.

Previous Year Actual	Current Year Projected	Budget Year Target
1.36	0.81	0.50

Goal **GG4**: Assure fiscal and programmatic accountability.

Objective: Perform routine internal audits and internal control reviews to ensure fiscal responsibility across all County departments.

Measure: Number of audits planned/Number of audits completed

Previous Year Actual	Current Year Projected	Budget Year Target
28/28	32/34	32/32

Tax Department

MISSION

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

PROGRAM DESCRIPTION

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

Tax	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	3,386,996	3,293,774	3,462,312
Operating	629,499	908,707	819,252
Capital	-	-	-
Contributions	-	-	-
TOTAL:	4,016,495	4,202,481	4,281,564
Revenues			
Restricted	693,174	707,837	797,700
Other Taxes	-	-	-
Sales & Services	98,308	111,512	-
Miscellaneous	77,768	56,872	68,700
County	3,147,245	3,326,260	3,415,164
TOTAL:	4,016,495	4,202,481	4,281,564

PERFORMANCE MEASURES

Goal GG5: Review all real estate parcels before next reappraisal date.

Objective: Visit property locations for specific property characteristic changes

Measure: Percent of properties inspected annually by appraisers.

Previous Year Actual	Current Year Actual	Budget Year Target
65%	90%	95%

Goal GG2: Create accurate and timely motor vehicle tax bills on a montly basis.

Objective: Review North Carolina DMV data within 4 working days & mail tax bills within 10 days.

Measure: Percent of tax bills with bad address returned.

Previous Year Actual	Current Year Actual	Budget Year Target
1%	1%	1%

Goal GG5: Collect 98.5% of all tax bills.

Objective: Contact all property owners with uncollected tax amounts.

Measure: Percent of forced collections processed by April 30th.

Previous Year Actual	Current Year Actual	Budget Year Target
87%	88%	89%

Board of Elections

MISSION

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

PROGRAM DESCRIPTION

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

	2009/10	2010/11	2011/12
Board of Elections	Actual	Estimated	Budget
Expenditures			
Personnel	574,329	628,907	625,162
Operating	523,156	382,232	646,513
Capital	-	-	-
Contributions	-	-	-
TOTAL:	1,097,485	1,011,139	1,271,675
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	253,913	393	315,850
Miscellaneous	-	-	-
County	843,572	1,010,746	955,825
TOTAL:	1,097,485	1,011,139	1,271,675

PERFORMANCE MEASURES

Goal **GG1:** To increase public awareness of the electoral process.

Objective: Attend civic programs and assist Kids Voting Buncombe County.

Measure: Number of persons contacted by these programs.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
3,420	2,593	6,000

Goal **GG4:** To enhance the level of service to voters

Objective: Increase participation in early voting.

Measure: Number of persons participating in early voting program.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
4,590	30,123	25,000

Goal **GG3:** To enhance the professionalism of staff, as well as the level of service provided.

Objective: Election Administrator Certification for all permanent staff and staff participation in extracurricular trainings and county committees

Measure: Percentage of staff certified and participating in other programs/trainings/events.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
90%	95%	100%

Register of Deeds

MISSION

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

PROGRAM DESCRIPTION

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

Register of Deeds	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	1,485,377	1,872,705	1,189,773
Operating	1,562,824	1,423,193	1,579,578
Capital	-	-	-
Contributions	-	-	-
TOTAL:	3,048,201	3,295,898	2,769,351
Revenues			
Restricted	-	-	-
Permits & Fees	1,418,649	1,428,035	1,521,855
Sales & Services	-	-	-
Other Taxes	2,291,156	2,225,172	2,300,000
County	(661,604)	(357,309)	(1,052,504)
TOTAL:	3,048,201	3,295,898	2,769,351

PERFORMANCE MEASURES

Goal GG1: Improve communication with citizens through social media & integrated technology.

Objective: To issue a monthly press release.

***Measure:** Number of press releases issued

Previous Year Actual	Current Year Actual	Budget Year Target
0	0	12

Goal GG2/3: Increase productivity through technology & training to ensure preservation & security of all records.

Objective: Implement electronic recording - train staff on how this technology will be used in this office.

Measure: Recording revenue.

Previous Year Actual	Current Year Actual	Budget Year Target
\$3,709,804	\$3,653,207	\$3,700,000

Goal GG4: Provide an online Customer Service Feedback Center that will allow customers to give feedback.

Objective: To improve internal and external customer satisfaction.

***Measure:** Number of customer responses received.

Previous Year Actual	Current Year Actual	Budget Year Target
0	0	150

*New Measure. Previous year and current year data unavailable.

Information Technology

MISSION

Information Technology provides leadership for the collaborative planning and application of an accessible integrated technology environment for all department/agencies to help them achieve their operational goals and delivery of services to citizens through quality cost effective solutions.

PROGRAM DESCRIPTION

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

Information Technology	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	4,291,400	4,557,863	4,542,012
Operating	2,856,098	2,796,255	3,705,862
Capital	76,752	485,011	-
Contributions	-	-	-
TOTAL:	7,224,250	7,839,129	8,247,874
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	5,100	-
Miscellaneous	-	-	-
County	7,224,250	7,834,029	8,247,874
TOTAL:	7,224,250	7,839,129	8,247,874

PERFORMANCE MEASURES

Goal GG1: Expand applications to provide on-line services to the public.

Objective: Be responsive to customer needs for access to County services online.

Measure: Number of accesses to county website.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
*	1,326,613	1,591,935

Goal GG2: Meet technology needs of County departments.

Objective: Assure technology needs of departments are met on a 24/7 basis.

Measure: Percent time Server & Network are available.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
99.6%/99.85%	99.6%/99.85%	99.7%/99.9%

Goal GG3: Maintain a highly trained IT staff.

Objective: Provide sufficient training so IT staff can provide exceptional customer service.

Measure: Educational hours received per IT employee.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
28	34	40

* New software is being used this year to more accurately record and report website usage. The current year numbers were produced using this new tool.

PUBLIC SAFETY

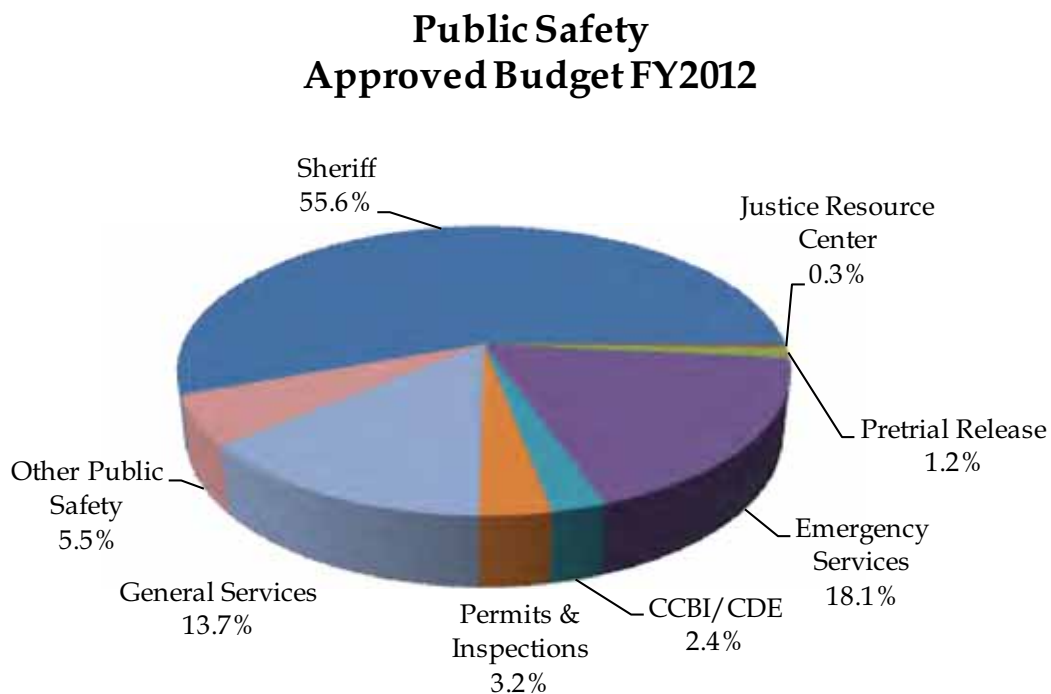
The Public Safety function is composed of the Sheriff's Department, Emergency Medical Services, Court Support, Justice Resource Center, Pre-Trial Services, Identification Bureau & Centralized Data Entry (CCBI/CDE), Permits & Inspections, and General Services. The Public Safety budget totals \$50,416,443 accounting for 19.58% of the total General Fund expenditures for the fiscal year.

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

The Emergency Services activities include Emergency Management, Radio, Emergency Medical Services, and Training & Development. They provide emergency communication and transportation to medical care facilities.

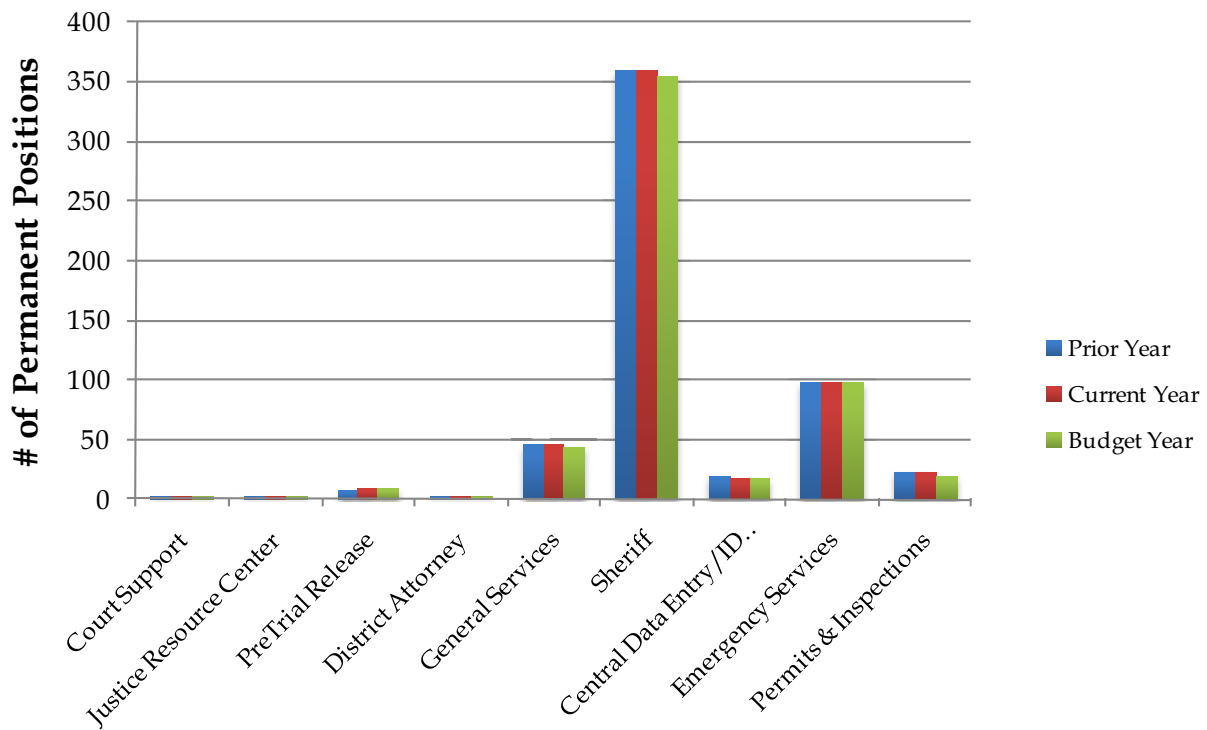
The Identification Bureau and Central Data Entry provide a centralized database system of complete and accurate criminal history information on all persons arrested or cited in the County.

General Services provides maintenance for all County facilities and vehicles.



Public Safety Personnel Summary

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Court Support	1	1	1	0%	
Justice Resource Center	1	1	1	0%	Previously Day Reporting Center
PreTrial Release	7	9	8	-11%	One position reduced to meet budget year target
District Attorney	2	2	2	0%	
General Services	45	45	44	-2%	Positions reduced to meet budget year target; Position transfer from Parking Deck
Sheriff	360	360	354	-2%	Positions reduced to meet budget year target; one new position added
Central Data Entry/ID Bureau	20	17	17	0%	Position reduction offset by position transfer from Records Management
Emergency Services	98	98	97	-1%	Position reduced to meet budget year target
Permits & Inspections	23	22	19	-14%	Positions reduced to meet budget year target
Total Public Safety	557	555	543	-2.2%	



Sheriff

MISSION

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

PROGRAM DESCRIPTION

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

PERFORMANCE MEASURES

Goal **PS3:** Improve the efficiency and operations of all areas of the Sheriff's office.

Objective: Maintain a responsible and manageable average response time to priority calls for service that does not exceed 10 minutes.

Measure: Average response time for Level 1 priority calls (in minutes).

Sheriff	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	21,407,358	22,733,630	23,611,408
Operating	4,455,640	4,838,531	4,412,923
Capital	5,995	5,128	-
Contributions	5,700	5,700	5,700
TOTAL:	25,874,693	27,582,989	28,030,031
Revenues			
Restricted	436,612	505,067	445,367
Permits & Fees	-	-	-
Sales & Services	1,401,679	1,566,864	1,251,400
Miscellaneous	18,509	24,575	-
County	24,017,893	25,486,483	26,333,264
TOTAL:	25,874,693	27,582,989	28,030,031

Previous Year Actual	Current Year Actual	Budget Year Target
9.45	9.15	10

Goal **PS2:** Improve the efficiency and operations of all areas of the Sheriff's office.

Objective: Improve facility practices with a focus toward reducing recidivism by identifying mental health and substance abuse services consumers and coordinating effective resources for them.

Measure: Number of jail days saved through mental health case management, substance abuse case management and jail diversion (JUST) as a percentage of jail capacity.

Previous Year Actual	Current Year Actual	Budget Year Target
15.8%	17.0%	10.0%

Goal **PS5:** Improve the efficiency and operations of all areas of the Sheriff's office.

Objective: Deploy resources and implement strategies, in cooperation with community substance abuse programs and coalitions, to help reduce the overall negative impact of illicit drug and alcohol use in the county's middle and high schools.

Measure: Number of hours reported by Sheriff's personnel engaged in educational programs, related enforcement, student and/or family interactions and administrative planning and coordination of specific shorter term substance abuse reduction goals.

Previous Year Actual	Current Year Actual	Budget Year Target
N/A	3,246	3,300

Emergency Services

MISSION

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

PROGRAM DESCRIPTION

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

Emergency Services	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	6,867,371	7,171,371	7,605,876
Operating	1,337,904	1,339,930	1,348,984
Capital	-	-	-
Contributions	228,676	134,601	146,587
TOTAL:	8,433,951	8,645,902	9,101,447
Revenues			
Restricted	259,154	310,330	229,898
Permits & Fees	-	-	-
Sales & Services	5,250,246	5,575,000	5,700,000
Miscellaneous	-	-	-
County	2,924,551	2,760,572	3,171,549
TOTAL:	8,433,951	8,645,902	9,101,447

PERFORMANCE MEASURES

Goal **PS1:** Improve quality of service.

Objective: Reduce average response time for ambulances.

Measure: Percent of all calls with response time of 10 minutes or less (*emergency & non-emergency calls*).

Previous Year Actual	Current Year Actual	Budget Year Target
67%	69%	72%

Goal **PS2:** Address community needs by enhancing services.

Objective: Reduce errors in billing information.

Measure: Error rate on bills.

Previous Year Actual	Current Year Actual	Budget Year Target
15%	15%	12%

Goal **PS1:** Improve quality of service.

Objective: Reduce dispatch time.

Measure: Percent of calls for service dispatched within 90 seconds after location confirmation.

Previous Year Actual	Current Year Actual	Budget Year Target
60%	88%	98%

Justice Resource Center

MISSION

The Buncombe County Justice Resource Center seeks to rehabilitate eligible offenders under the Structured Sentencing Act toward successful completion of their conditions of probation while specifically addressing the issues of substance abuse, inadequate educational and life skills and low employability.

PROGRAM DESCRIPTION

This department offers on-site rehabilitative services for eligible offenders who have a desire to make positive changes in their lives. Available services offered, depending on assessed offenders needs, are substance abuse, education, employment and life skills training.

Justice Resource Center	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	83,471	87,636	93,697
Operating	72,278	76,402	69,264
Capital	-	-	-
Contributions	-	-	-
TOTAL:	155,749	164,038	162,961
Revenues			
Restricted	155,243	161,109	162,961
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	506	2,929	-
TOTAL:	155,749	164,038	162,961

* This department was previously classified as a Day Reporting Center

PERFORMANCE MEASURES

Goal **PS5:** Reduce alcohol & drug dependency among offenders.

Objective: Ensure all clients who need it receive substance abuse assessments and treatment.

Measure: Percent of participants receiving assessment and treatment.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
100%	100%	100%

Goal **PS3:** Assist offenders in obtaining/maintaining employment.

Objective: Enroll offenders in career development course.

Measure: Percent of offenders that complete coursework and obtain/maintain employment.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
42%	67%	70%

Goal **PS5:** Reduce probation revocations.

Objective: Maintain high graduation rate among program enrollees so their probation isn't revoked.

Measure: Percent of offenders enrolled that successfully complete program.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
24%	65%	65%

Pretrial Release

MISSION

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

PROGRAM DESCRIPTION

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

	2009/10	2010/11	2011/12
Pretrial Release	Actual	Estimated	Budget
Expenditures			
Personnel	576,377	632,294	582,733
Operating	35,998	41,274	25,717
Capital	-	-	-
Contributions	-	-	-
TOTAL:	612,375	673,568	608,450
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
County	612,375	673,568	608,450
TOTAL:	612,375	673,568	608,450

PERFORMANCE MEASURES

Goal **PS2:** Facilitate and expedite the release of appropriate defendants at the jail.

Objective: Provide a validated risk assessment measuring risk of reoffending and failure to appear for every defendant scheduled for a bond hearing in district court.

Measure: Number of bond investigations with risk scores provided to the court as a percentage of bond hearings held in district court.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
*	95.0%	96%

Goal **PS4:** Provide efficient and appropriate case management for released defendants.

Objective: Safely return defendants to court for case disposition.

Measure: Number of successful completions as a percentage of all supervised cases.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
87.7%	89.0%	90.0%

Goal **PS3:** Reduce incarceration costs by providing supervision for appropriate defendants.

Objective: Facilitate the release of appropriate defendants.

Measure: Number of jail days saved by pretrial releases as a percentage of jail capacity

Previous Year	Current Year	Budget Year
Actual	Actual	Target
35.4%	33.7%	35.0%

*New measure implemented due to program changes. Previous year data unavailable.

City-County Bureau of Identification/ Centralized Data Entry

MISSION

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

PROGRAM DESCRIPTION

The City-County Bureau of Identification (CCBI) maintains criminal history records, mug shot photos, and fingerprints generated through felony arrests, and provides criminal histories for background checks.

Centralized Data Entry (CDE) creates and maintains the electronic record especially in regard to the master name index, warrants, processes, citations, arrests, detention, and pawn records. This department also processes concealed weapon and pistol purchase permits.

CCBI/CDE	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	1,036,141	1,095,444	1,143,945
Operating	52,510	76,422	75,512
Capital	-	-	-
Contributions	-	-	-
TOTAL:	1,088,651	1,171,866	1,219,457
Revenues			
Restricted	572,267	622,380	626,901
Permits & Fees	-	-	-
Sales & Services	56,978	57,971	56,000
Miscellaneous	-	-	-
County	459,406	491,515	536,556
TOTAL:	1,088,651	1,171,866	1,219,457

PERFORMANCE MEASURES

Goal PS3: Identify and maintain name files associated with an alias name

Objective: Provide public safety and the courts with current, accurate, and precise data

Measure: Percentage of names associated with an alias name

Previous Year Actual	Current Year Actual	Budget Year Target
36%	42%	39%

Goal PS3: Identify, process, and maintain processes involving identity theft/obstruction of justice

Objective: Provide public safety and the courts with current, accurate, and precise data

Measure: Percentage of identity theft/obstruction of justice warrants served

Previous Year Actual	Current Year Actual	Budget Year Target
86%	78%	82%

Goal PS2: Process, identify, and maintain arrestee information via fingerprint technology

Objective: Provide public safety and the courts with current, accurate, and precise data

Measure: Percentage of arrests having fingerprints submitted to SBI

Previous Year Actual	Current Year Actual	Budget Year Target
55%	56%	58%

Permits & Inspections

MISSION

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

PROGRAM DESCRIPTION

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

Permits & Inspections	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	1,508,072	1,504,704	1,443,256
Operating	108,220	126,687	165,186
Capital	-	-	-
Contributions	-	-	-
TOTAL:	1,616,292	1,631,391	1,608,442
Revenues			
Restricted	-	-	-
Permits & Fees	899,830	1,209,509	1,227,890
Sales & Services	4,473	4,581	2,800
Miscellaneous			
County	711,989	417,301	377,752
TOTAL:	1,616,292	1,631,391	1,608,442

PERFORMANCE MEASURES

Goal **PS4:** Promote citizen safety by enforcing the North Carolina Building Codes.

Objective: Maintain a quality control audit process executed twice/year/inspector.

Measure: Percent of code compliant inspections, including violations found by audit & corrected by contractor.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
93%	92%	95%

Goal **EN4:** Provide accurate and prompt plan review.

Objective: Review residential plans within 3 working days.

Measure: Percent of residential plans reviewed within 3 working days.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
97%	98%	99%

Goal **EN4:** Provide timely service delivery in performing inspections.

Objective: Perform trade inspections the same day if they are requested by 9 AM.

Measure: Percent of inspections performed on same day.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
98%	98%	99%

General Services

MISSION

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

PROGRAM DESCRIPTION

General Services consists of Building Maintenance, Grounds Maintenance, Fleet Maintenance, and Parking Services. They provide routine, emergency & construction building maintenance at over 93 County locations. The Grounds crew provides mowing, debris & trash removal, and storm clean up at County parks & pools and the Fleet Maintenance crew provides preventative maintenance and repairs for the County vehicle fleet. Parking Services provides safe parking services for the citizens as well as the employees of Buncombe County.

General Services	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	2,368,990	2,525,926	2,739,451
Operating	2,938,049	3,304,901	3,999,150
Capital	-	97,565	-
Contributions	256,204	200,108	154,850
TOTAL:	5,563,243	6,128,500	6,893,451
Revenues			
Restricted	469,729	437,611	445,000
Permits & Fees	-	-	-
Sales & Services	15,708	15,708	90,000
Miscellaneous	-	-	-
County	5,077,806	5,675,181	6,358,451
TOTAL:	5,563,243	6,128,500	6,893,451

Note: The FY2012 budget reflects the transfer of Parking Services revenues and expenditures.

PERFORMANCE MEASURES

Goal PS2: Provide overall facility maintenance to insure a productive work environment.

Objective: Investigate and initiate cost savings programs.

Measure: Operating expense per square foot.

Previous Year Actual	Current Year Actual	Budget Year Target
\$4.40	\$4.13	\$ 4.10

Goal PS2: Provide overall facility maintenance to insure a productive work environment.

Objective: Investigate and initiate cost savings programs.

Measure: Maintenance cost per mile driven for vehicles.

Previous Year Actual	Current Year Actual	Budget Year Target
\$0.08	\$0.09	\$0.08

Goal: PS2 Provide timely and professional service for all fleet vehicles.

Objective: Investigate and initiate cost savings programs.

Measure: Average fleet monthly availability.

Previous Year Actual	Current Year Actual	Budget Year Target
n/a	95.58%	100%

Goal: PS2 Provide and maintain the grounds for parks, pools and facilities by being fiscally responsible as well as environmentally friendly.

Objective: Investigate and initiate cost savings programs.

Measure: Operating expense per square yard.

Previous Year Actual	Current Year Actual	Budget Year Target
\$0.60	\$0.54	\$0.50

Other Public Safety

Other Public Safety includes contributions for Court Support, Juvenile Detention System, Medical Examiner, District Attorney, OSSI/CJIS Transfer, and Animal Services.

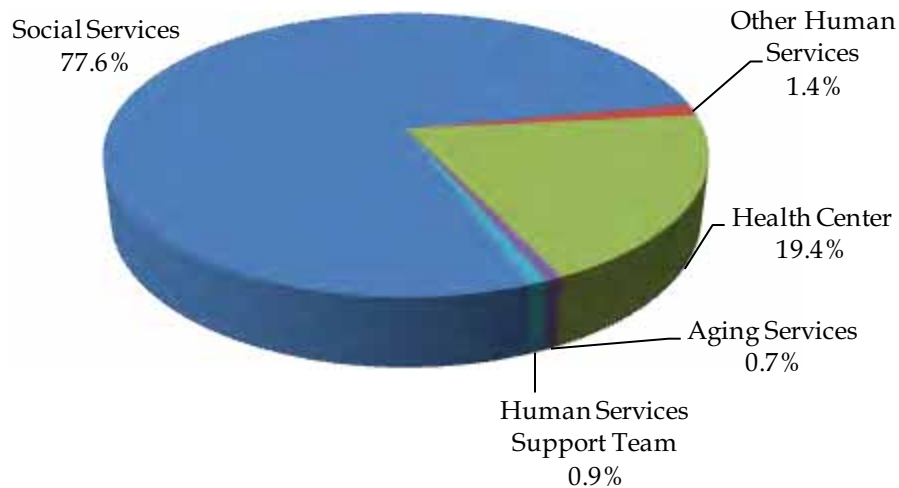
Other Public Safety	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	247,573	262,789	250,136
Operating	2,059,959	1,890,089	2,542,068
Capital	-	-	-
Contributions	-	-	-
TOTAL:	2,307,532	2,152,878	2,792,204
Revenues			
Restricted	131,896	-	-
Permits & Fees	-	-	-
Sales & Services	22,167	-	823,785
Miscellaneous	96,403	-	43,705
County	2,057,066	2,152,878	1,924,714
TOTAL:	2,307,532	2,152,878	2,792,204

HUMAN SERVICES

The Human Services function is composed of Public Health, Social Services, Aging Services, Other Human Services, and Human Services Support Team. The Human Services function has a budget of \$76,416,979, which is 29.7% of the total General Fund expenditures for the fiscal year. Public Health expenditures, \$14,845,361, will be used for specialized public health service. The Social Services expenditures of \$59,297,039 will be used to support human needs. The Human Services Support Team division has a budget of \$653,813. The remaining \$1,620,766 will be used to provide specialized human service needs to citizens through services to youth and assistance to the elderly.

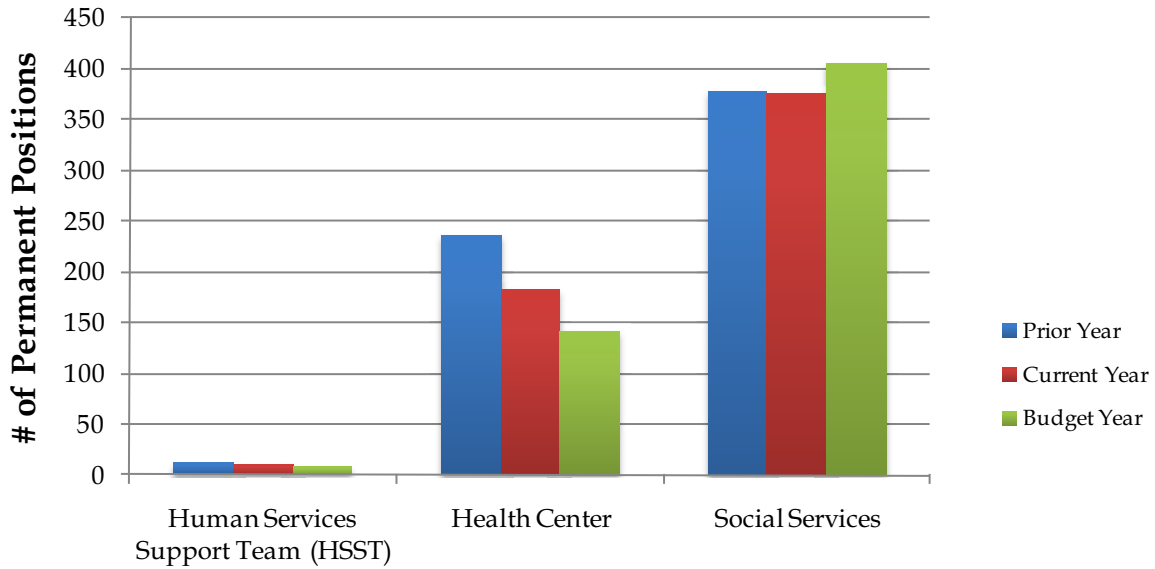
The dependence of the services on federal and state grants makes the budget process very difficult. Therefore, Buncombe County has a very conservative approach to anticipated revenues and a realistic approach to the service levels. This cushions the impact that federal and state funding fluctuations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

**Human Services
Approved Budget FY2012**



Human Services Personnel Summary

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Human Services Support Team (HSST)	12	10	8	-20%	One position reduced; one position transfer to DSS
Public Health	235	183	141	-23%	Positions reduced due to program changes and budget year targets
Social Services	378	376	405	8%	Increase in positions due to increase in caseload
Total Human Services	625	569	554	-3%	



Department of Health

MISSION

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

PROGRAM DESCRIPTION

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

	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Public Health			
Expenditures			
Personnel	14,942,474	13,090,539	10,819,266
Operating	3,201,531	2,839,370	3,806,095
Capital	136,738	30,443	-
Contributions	85,864	69,950	220,000
TOTAL:	18,366,607	16,030,302	14,845,361
Revenues			
Restricted	5,598,470	4,862,934	3,712,120
Permits & Fees			
Sales & Services	5,687,642	4,557,507	2,709,378
Miscellaneous	156,429	150,265	150,000
County	6,924,066	6,459,596	8,273,863
TOTAL:	18,366,607	16,030,302	14,845,361

PERFORMANCE MEASURES

Goal HS4: Focus on Results

Objective: Increase public well-being.

Measure: Percentage of total program benchmarks achieved.

FY10 End-of-Year	FY11 End-of-Year	Budget Year End-of-Year Target
94.6%	91.2%	≥ 90%

Overall results for year-end Benchmarks: *Community Health Promotion - 15 of 17*
Community Protection & Preparedness - 6 of 7
31 of 34 *Clinical Services - 10 of 10*

Goal HS6: Excellence in Business Operations

Objective: Maximize resources.

Measure: Percentage of reimbursement & collection captured for eligible expenses.

FY10 End-of-Year	FY11 End-of-Year*	Budget Year End-of-Year Target
92.9%	90.1%	≥ 85%

* Results are for the one-year period Apr'10-Mar'11

Goal HS2: Smart Partnerships

Objective: Foster effective collaborations.

Measure: Percent of partnerships that meet or exceed their established outcomes.

FY10 End-of-Year	FY11 End-of-Year*	Budget Year End-of-Year Target
98.6%	100.0%	≥ 90%

29 of 29 semiannual monitorings were rated "Satisfactory"

* Results are for first half of FY11

Social Services

MISSION

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

PROGRAM DESCRIPTION

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

	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Social Services			
Expenditures			
Personnel	24,817,111	26,410,631	29,649,287
Operating	5,194,880	6,019,553	6,924,653
Capital	-	-	-
Contributions	22,712,369	22,508,570	22,723,099
TOTAL:	52,724,360	54,938,754	59,297,039
Revenues			
Restricted	33,323,172	33,597,997	34,145,330
Permits & Fees			
Sales & Services	456,485	327,879	628,219
Miscellaneous	156,617	153,108	178,809
County	18,788,086	20,859,770	24,344,681
TOTAL:	52,724,360	54,938,754	59,297,039

PERFORMANCE MEASURES

Goal **HS1:** Link our Actions to Client Success

Objective: Increase Public Well-Being

Measure: Percentage of Total Program Benchmarks Achieved

Previous Year	Current Year	Budget Year Target
88.0%	86.0%	88%

Goal **HS3:** Develop and Improve Communication Networks

Objective: Foster Effective Collaborations

Measure: Percentage of Partnerships that Meet or Exceed their Established Outcomes

Previous Year	Current Year	Budget Year Target
100.0%	97.0%	90.0%

Goal **HS4:** Build Internal Capacity

Objective: Cultivate a Capable/ Invested Workforce

Measure: Detailed Stability Factor

Previous Year	Current Year	Budget Year Target
93.9%	89.5%	88.0%

Aging Services

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

The Buncombe County Aging Plan (2008-2012), developed by the ACC, focuses on the following priorities:

Safety & Security
 Financial Wellbeing
 Health & Wellness
 Social Engagements
 Living Environments—Housing,
 Transportation & Natural Environment
 Service & Support Coordination

	2009/10	2010/11	2011/12
Aging Services	Actual	Estimated	Budget
Expenditures			
Personnel	-	-	-
Operating	-	-	-
Capital	-	-	-
Contributions	630,360	634,184	570,766
TOTAL:	630,360	634,184	570,766
Revenues			
Restricted	-	-	-
Permits & Fees			
Sales & Services			
Miscellaneous			
County	630,360	634,184	570,766
TOTAL:	630,360	634,184	570,766

Below is an excerpt from Buncombe County’s Aging Plan 2011 Progress Report summarizing some recent actions and accomplishments.

- The 2nd Annual Financial Fraud, Scam, and Exploitations Summit was held at AB Tech. This effort reached out to “gatekeepers” in the community and resulted in heightened awareness among bank and retail employees, increased referrals to Adult Protective Services, and better communication between law enforcement, Adult Protective Services, and the banking/retail industry.
- Three listening sessions and two panel presentations made up of community health professionals, transportation experts and other health and wellness service providers were conducted within two underserved areas of Buncombe County (Swannanoa and Hominy Valley/Candler). Over 70 older adults attended the panel presentations and learned of the supports and services available to them. During FY2012 a calendar of health and wellness offerings will be developed for Swannanoa and Hominy Valley/Candler seniors at a variety of faith-based organizations.
- The Land of Sky Community Resource Connections (CRC) was launched on June 30, 2011. This service is available for all people with disabilities, elders and family members seeking information and assistance about long-term services and supports in Buncombe County and neighboring counties as well. The Land-of-Sky CRC is part of a federal and state initiative to reduce the confusion that many have experienced in trying to find services, often resulting in making multiple telephone calls before finding help. Through formal agreements made with key aging and disability partners throughout Buncombe, Henderson, Madison and Transylvania Counties, the Land-of-Sky CRC offers a streamlined approach to accessing services. More information can be found at www.CRClandofsky.org.

Other Human Services

Other Human Services includes contributions to Western Highlands Network, Buncombe County Medical Society, and Other Youth Services.

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

Other Human Services	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	12,915	14,725	-
Capital	-	-	-
Contributions	1,610,164	1,604,181	1,050,000
TOTAL:	1,623,079	1,618,906	1,050,000
Revenues			
Restricted	509,262	517,697	-
Permits & Fees			
Sales & Services			
Miscellaneous			
County	1,113,817	1,101,209	1,050,000
TOTAL:	1,623,079	1,618,906	1,050,000

Human Services Support Team

The Human Services Support Team was created to assist the Human Services departments with programmatic and fiscal monitoring. In addition, this division provides support for establishing and monitoring performance measures, compliance issues with the Office of State Personnel, and personnel training and capacity building.

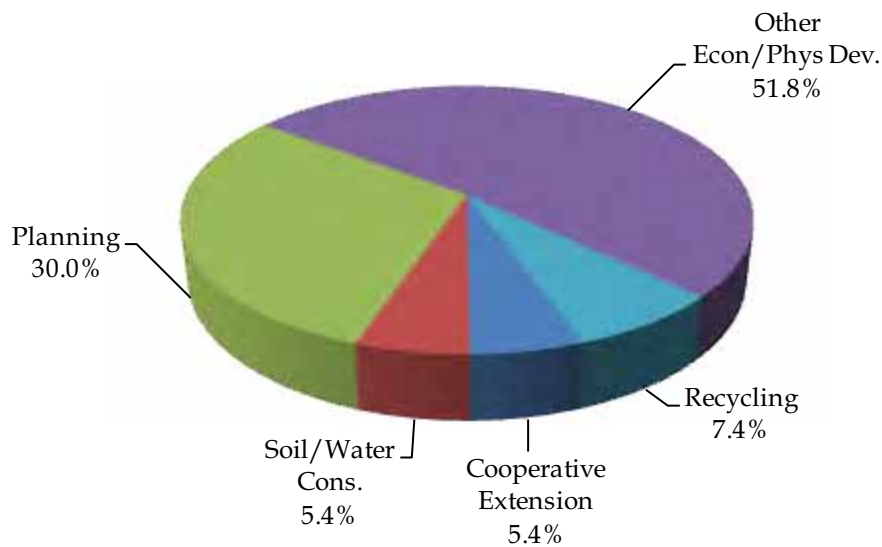
Human Services Support Team	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	750,127	737,199	653,813
Operating	22,115	28,847	-
Capital	-	-	-
Contributions	-	-	-
TOTAL:	772,242	766,046	653,813
Revenues			
Restricted			
Permits & Fees			
Sales & Services			
Miscellaneous			
County	772,242	766,046	653,813
TOTAL:	772,242	766,046	653,813

ECONOMIC & PHYSICAL DEVELOPMENT

The Economic and Physical Development function includes Planning, Land of Sky, Economic Development, Recycling, Cooperative Extension, and Soil & Water Conservation. Economic Development includes the following activities: the Asheville Chamber of Commerce, Economic Incentive and the Technology Commercialization Center. Economic and Physical Development has a budget of \$8,071,935, which is 3.14% of the total General Fund expenditures for the fiscal year.

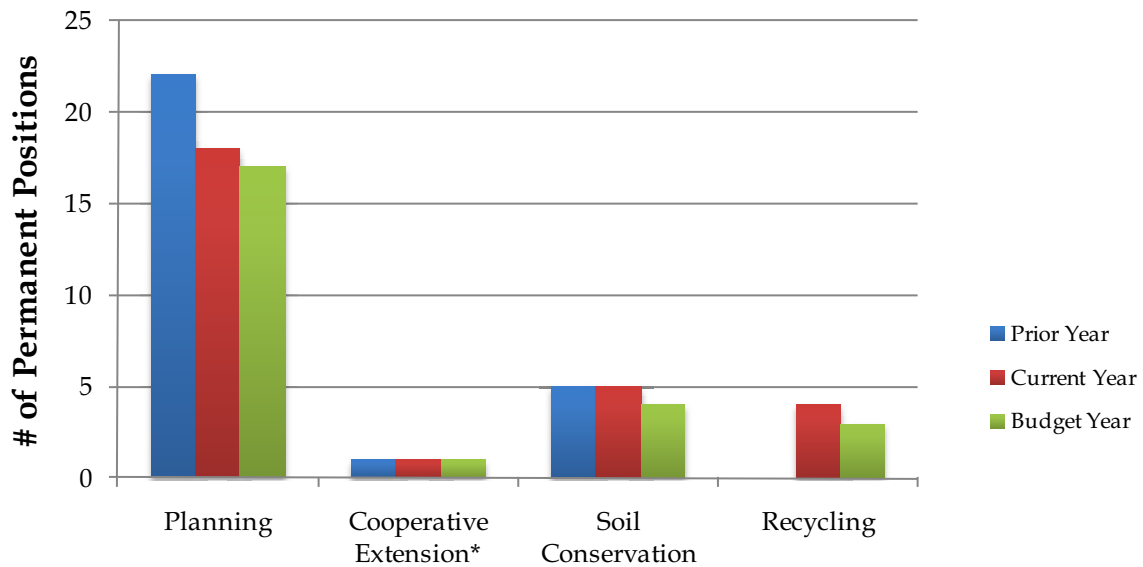
The \$2,420,714 in Planning expenditures will be utilized in planning routine and specialized projects for the County. The Economic Development expenditures, \$4,183,155 will be used to stimulate economic growth. Cooperative Extension expenditures, \$436,554, will be used to help assist and protect farmland. Soil Conservation will use its expenditures of \$437,665 to improve the environment by promoting water and soil quality. Recycling expenditures of \$593,847 will be used to educate citizens about the environmental benefits of recycling and provide the community with convenient options for recycling.

Economic & Physical Development Approved Budget FY2012



Economic & Physical Development Personnel Summary

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	22	18	17	-6%	2 positions reduced; one position transfer from Transportation Fund
Cooperative Extension*	1	1	1	0%	
Soil Conservation	5	5	4	-20%	Position reduced to meet budget year target
Recycling	0	4	3	-25%	Position reduced to meet budget year target
Total Economic & Physical Development	28	28	25	-11%	



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

Planning & Development

MISSION

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

PROGRAM DESCRIPTION

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

Planning & Development	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	1,625,924	1,446,530	1,582,807
Operating	212,392	280,186	639,985
Capital	-	-	-
Contributions	197,922	197,922	197,922
TOTAL:	2,036,238	1,924,638	2,420,714
Revenues			
Restricted			
Permits & Fees			
Sales & Services	127,600	72,653	101,800
Miscellaneous			
County	1,908,638	1,851,985	2,318,914
TOTAL:	2,036,238	1,924,638	2,420,714

PERFORMANCE MEASURES

Goal **EPD3**: Facilitate safe and responsible land use development in a timely manner.

Objective: Review 99% of residential zoning permit applications within the same date of receipt.

Measure: Percent of applications reviewed within same day.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
99%	99%	99%

Goal **EPD3**: Ensure that land disturbance within the County is permitted and regulated.

Objective: Inspect 99% of sites within 24 hours of receipt of complaints.

Measure: Percent of sites inspected within 24 hours.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
99%	99%	99%

Goal **EPD3**: Increase the supply of affordable housing and maintain existing affordable housing, while providing opportunities for persons at or below 80% of median income to move into affordable housing.

Objective: Increase the number of affordable housing units associated with County administered funds.

Measure: Total number of affordable housing units completed with County assistance.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
71	73	73

Cooperative Extension

MISSION

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

PROGRAM DESCRIPTION

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

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

Cooperative Extension	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	56,437	47,234	50,815
Operating	32,299	30,853	40,822
Capital	-	-	-
Contributions	319,840	311,436	344,917
TOTAL:	408,576	389,523	436,554
Revenues			
Restricted	1,513	-	-
Sales & Services	6,569	5,835	5,000
Miscellaneous	-	900	-
County	400,494	382,788	431,554
TOTAL:	408,576	389,523	436,554

PERFORMANCE MEASURES

Goal **EDP4:** Provide profitable, environmentally sustainable agricultural systems.

Objective: Enhance knowledge of sustainable systems through educational programs.

Measure: Number of individuals who increase knowledge/skills.

Previous Year Actual	Current Year Actual	Budget Year Target
18,915	17,111	17,196

Goal **EN2:** Protect, conserve, enhance the natural resources of Buncombe County.

Objective: Increase the knowledge of best management practices for land use & conservation.

Measure: Number of individuals who increase knowledge/skills.

Previous Year Actual	Current Year Actual	Budget Year Target
29,210	29,301	29,447

Goal **ED4:** Youth & families will lead healthier lives & develop leadership skills.

Objective: Empower youth & families to lead healthier lives & become community leaders.

Measure: Number of individuals who increase knowledge/skills.

Previous Year Actual	Current Year Actual	Budget Year Target
37,851	35,176	35,351

Note: Current Year Actual includes face-to-face contacts and non-face-to-face contacts. It does not include the mass media done by staff. Staff is reduced by five employees since last fiscal year.

Soil & Water Conservation

MISSION

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

PROGRAM DESCRIPTION

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

Soil & Water Conservation	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	347,476	396,435	349,977
Operating	41,879	52,954	57,956
Capital	-	-	-
Contributions	24,524	23,750	29,732
TOTAL:	413,879	473,139	437,665
Revenues			
Restricted	42,939	45,589	39,100
Permits & Fees			
Sales & Services	6,760	6,589	24,000
Miscellaneous	-	500	-
County	364,180	420,461	374,565
TOTAL:	413,879	473,139	437,665

PERFORMANCE MEASURES

Goal **EN2:** Provide prompt and effective customer service.

Objective: Help landowners/managers solve natural resource related problems.

Measure: Percent of technical assistance calls responded to within 1 working day.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
97%	97%	98%

Goal **EN2:** Provide a comprehensive environmental awareness program.

Objective: Help citizens make informed decisions relating to soil & water conservation.

Measure: Percent of non-school population reached through public outreach efforts.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
19%	19%	20%

Goal **EPD3:** Complete delivery of mandated services quickly and efficiently.

Objective: Perform erosion control, stormwater, and environmental impact reviews.

Measure: Percent of reviews completed within 10 working days or less.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
97%	90%	95%

Recycling

MISSION

Enhance and maintain the quality of the environment, conserve natural resources, and prevent pollution by providing a comprehensive and effective means of regulating solid waste disposal and increase the recycling participation rates of the citizens of Buncombe County.

PROGRAM DESCRIPTION

Educate Buncombe County’s citizens to increase understanding of the environmental benefits of waste reduction and proper waste disposal, thus providing the community with convenient options for recycling, therefore increasing the recycling rates while complying with state mandates.

Recycling	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	348,919	416,471	209,947
Operating	442,888	313,351	383,900
Capital	-	-	-
Contributions	-	-	-
TOTAL:	791,807	729,822	593,847
Revenues			
Restricted	-	16,596	-
Permits & Fees	-	-	-
Sales & Services	85,782	74,307	86,000
Miscellaneous	-	-	-
County	706,025	638,919	507,847
TOTAL:	791,807	729,822	593,847

PERFORMANCE MEASURES

Goal: EN2/3 Decrease the amount of items that are recyclable and/or banned by the state from entering the waste stream.

Objective: Educate public about recycling through media such as website, government channel, brochures, newspapers, and quarterly newsletters.

Measure: Recycled tons of electronics and HHW in Buncombe County.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
197	172	180

Goal: EN1/2 Increase the number of pounds of material recycled.

Objective: Increase residential curbside recycling participation throughout the County.

Measure: Tons of recycled commodities collected curbside (cardboard, mixed paper, newspaper, plastic, aluminum)

Previous Year	Current Year	Budget Year
Actual	Actual	Target
3,623	4,451	4,500

Other Economic & Physical Development

MISSION

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

PROGRAM DESCRIPTION

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

Other Econ./Physical Dev.	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	859	-	-
Capital	-	-	-
Contributions	1,532,300	2,650,747	4,183,155
TOTAL:	1,533,159	2,650,747	4,183,155
Revenues			
Restricted			
Other Taxes			
Sales & Services	85,006	89,400	78,850
Miscellaneous			
County	1,448,153	2,561,347	4,104,305
TOTAL:	1,533,159	2,650,747	4,183,155

The following measures are provided by the Asheville-Buncombe County Economic Development Coalition (EDC):

PERFORMANCE MEASURES

Goal: Develop new business in Buncombe County.

Objective: Increase Buncombe County income levels through investment in economic development.

Measure: Economic Return on \$1 invested (based on Buncombe County's contribution to EDC).

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$98.84	\$295.39	N/A

Goal: Develop new business in Buncombe County.

Objective: Increase capital investment in local businesses.

Measure: Investment announced.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
\$44,400,000	\$343,550,000	N/A

Goal: Develop new business in Buncombe County.

Objective: Increase number of jobs created for Buncombe County citizens.

Measure: Jobs announced.

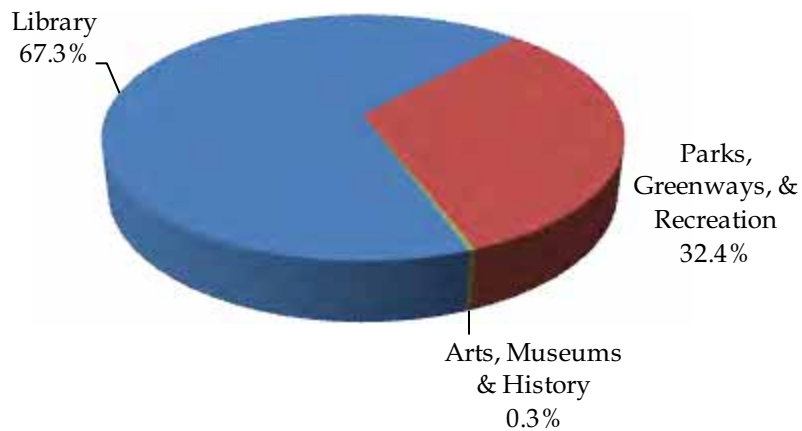
Previous Year	Current Year	Budget Year
Actual	Actual	Target
549	1,287	N/A

LIBRARY & RECREATION

Library and Recreation is composed of the Library; Parks, Greenways, & Recreation; and Arts, Museum, and History. The Parks, Greenways, & Recreation activities include: Child Care Services, Recreation Administration, Pools, Recreation Programs, Lake Julian, Skyland Recreation and Enka Sports Park.

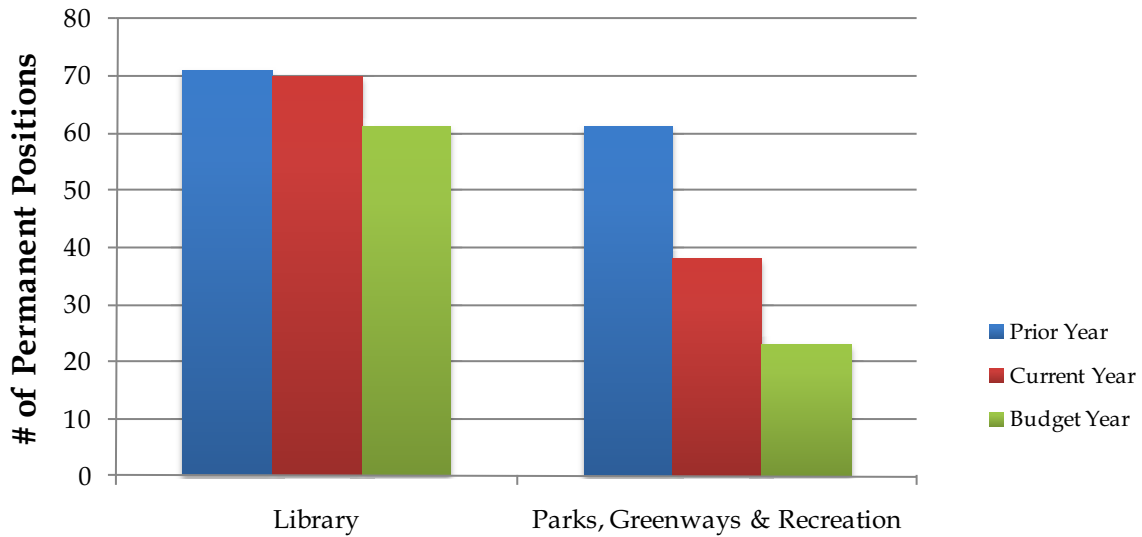
The Library and Recreation budget for this fiscal year is \$7,464,030, which accounts for 2.9% of the total General Fund expenditures for the year. The County Government ranks Library and Recreation as a high priority for the quality of life of its residents.

Library & Recreation Approved Budget FY2012



Library & Recreation Personnel Summary

Personnel Summary - Budgeted Permanent Positions					
	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	71	70	61	-13%	Positions reduced to meet budget year target
Parks, Greenways & Recreation	61	38	23	-39%	Positions reduced due to program changes and budget year targets
Total Culture & Recreation	132	108	84	-22%	



Library

MISSION

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

PROGRAM DESCRIPTION

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

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

Library	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	3,373,087	3,662,493	3,672,843
Operating	1,476,080	1,426,283	1,350,031
Capital	-	-	-
Contributions	-	-	-
TOTAL:	4,849,167	5,088,776	5,022,874
Revenues			
Restricted	412,405	333,252	290,000
Permits & Fees			
Sales & Services	292,891	305,201	320,000
Miscellaneous	18,395	12,079	15,000
County	4,125,476	4,438,244	4,397,874
TOTAL:	4,849,167	5,088,776	5,022,874

PERFORMANCE MEASURES

Goal CR2: Increase the number of active library users.

Objective: Increase the percentage of County residents with active library cards.

Measure: Percent of residents with active library cards.

Previous Year Actual	Current Year Actual	Budget Year Target
51%	51%	51%*

Goal CR4: Enhance the electronic services offered by the library.

Objective: Facilitate citizen access to electronic library resources in the library and from home.

Measure: Number of downloadable books available to the public.

Previous Year Actual	Current Year Actual	Budget Year Target
3,798	6,181	10,000

Goal CR3: Increase public perception of the library as a community center and resource.

Objective: Enhance promotion of the various library programs.

Measure: Number of residents attending library programs.

Previous Year Actual	Current Year Actual	Budget Year Target
78,709	84,214	85,000

* Target for FY2012 is based on the 2010 census.

Parks, Greenways, & Recreation

Parks, Greenways, & Recreation Mission:
To maintain and improve the quality of life for residents and visitors through recreational, cultural and educational opportunities.

Child Care Mission:
To maintain and improve the quality of life for children and families through supporting, educating and assisting families and early childhood educators.

Parks, Greenways, & Recreation	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	2,590,197	1,963,608	1,800,672
Operating	795,965	578,583	576,134
Capital	-	-	-
Contributions	90,085	79,635	42,750
TOTAL:	3,476,247	2,621,826	2,419,556
Revenues			
Restricted	1,029,073	336,466	237,000
Permits & Fees			
Sales & Services	686,122	568,287	383,000
Miscellaneous	4,207	10,461	4,000
County	1,756,845	1,706,612	1,795,556
TOTAL:	3,476,247	2,621,826	2,419,556

PERFORMANCE MEASURES

Goal **CR3**: Develop a participant feedback plan for programs, greenways, parks and facilities.

Objective: Staff will offer programs that reflect citizen feedback.

Measure: Number of Citizens who respond to surveys or participate in community planning sessions

Previous Year Actual	Current Year Actual	Budget Year Target
497	861	1000

Goal **CR3**: Offer community special events in partnership with agencies, businesses and volunteers.

Objective: Special events are held that focus on recreation, education, greenways, wellness and cultural arts.

Measure: Number of events held

Previous Year Actual	Current Year Actual	Budget Year Target
26	34	36

Goal **CR3**: Provide activities that promote recreation, wellness, exercise and safety.

Objective: Offer programs for children, youth, adults and seniors.

Measure: Numbers of participants

Previous Year Actual	Current Year Actual	Budget Year Target
4,934	5,292	6,000

Goal **HS5**: Enhance human service programs by encouraging collaboration through community partnerships.

Objective: Offer collaborative opportunities for community partners including early childhood programs/educators.

Measure: Number of opportunities provided.

Previous Year Actual	Current Year Actual	Budget Year Target
N/A	119	140

Arts, Museums and History

The Arts, Museums and History line item contributes funding to outside agencies. This year's funding is for the Historic Resources Commission and the Asheville Art Museum.

Arts, Museums & History	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	-	-	-
Capital	-	-	-
Contributions	71,500	59,625	21,600
TOTAL:	71,500	59,625	21,600
Revenues			
Restricted			
Permits & Fees			
Sales & Services			
Miscellaneous			
County	71,500	59,625	21,600
TOTAL:	71,500	59,625	21,600

PERFORMANCE MEASURES

Asheville Art Museum

Goal: To present exciting exhibitions & public programs for citizens & visitors of Western NC.

Objective: Provide an active schedule of events based on our collection of 20th & 21st century art.

Measure: Number of annual attendees.

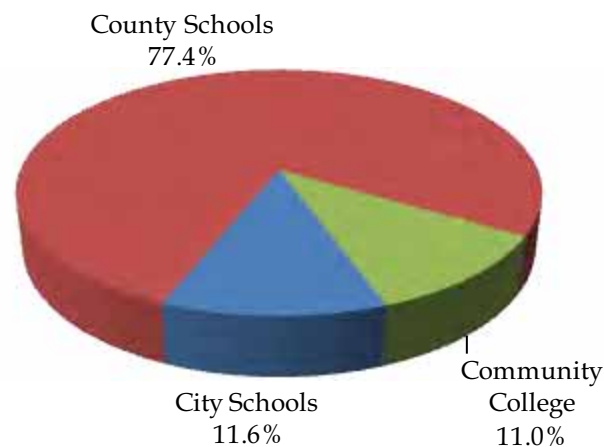
Previous Year Actual	Current Year Actual	Budget Year Target
96,634	101,402	105,000

Education

The County's Education function is comprised of Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$73,544,081, which is 28.6% of the total General Fund budget.

Funding for public education is a major responsibility of the County government. In recent years, Buncombe County has undertaken major initiatives to support effective education and to secure accountability for educational funds expended. The FY2012 budget includes funding for operating costs associated with two new Buncombe County intermediate schools. These two schools will accommodate fifth and sixth graders and address overcrowding issues at the elementary and middle school levels.

Education Approved Budget FY2012



Buncombe County provides funding for Asheville City Schools, Buncombe County Schools and Asheville-Buncombe Technical College. For the 2011-2012 fiscal year, the general fund appropriation for the County Schools is \$48,778,927 for current expenses (facility operations costs), \$7,859,882 for capital outlay and \$276,116 for the community school. The City of Asheville School System has been appropriated \$7,346,866 for current expenses and \$1,218,291 for capital outlay. Asheville-Buncombe Technical Community College has been appropriated \$8,063,999 for fiscal year 2011-2012.

**CURRENT & CAPITAL
APPROPRIATIONS FOR EDUCATION
FISCAL YEARS 2003-2012**

<u>Fiscal Year</u>	<u>City Schools</u>	<u>County Schools</u>	<u>A-B Tech</u>	<u>Education Total</u>	<u>Increase (Decrease)</u>
2012	8,565,157	56,914,925	8,063,999	73,544,081	4.9%
2011	7,988,281	54,080,334	8,013,999	70,082,614	-0.1%
2010	7,971,327	54,332,466	7,861,223	70,165,016	-0.9%
2009	8,139,541	54,615,327	8,037,732	70,792,600	7.9%
2008	7,619,364	50,365,918	7,633,254	65,618,536	2.2%
2007	7,710,281	47,136,868	9,379,205	64,226,354	13.9%
2006	6,699,943	43,200,058	6,493,254	56,393,255	5.9%
2005	6,596,353	40,803,088	5,875,543	53,274,984	5.7%
2004	6,342,020	38,670,330	5,375,543	50,387,893	5.9%
2003	6,015,533	36,661,642	4,920,543	47,597,718	1.2%

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). While overall growth has remained relatively flat, the ADM has been shifting gradually from the city schools to the county schools. Funding ratios for the two school systems have changed in accordance with the ADM changes.

As outlined in the following table, the average daily membership in the Asheville City Schools and Buncombe County Schools has seen minimal growth over the last 10 years.

Public School Average Daily Membership Fiscal Years 2001 - 2011		
Fiscal Year	Total Enrollment	Percent Increase/Decrease
2011*	28,754	-0.8%
2010	28,979	-0.4%
2009	29,085	0.1%
2008	29,050	-0.3%
2007	29,148	-0.2%
2006	29,211	1.5%
2005	28,766	0.4%
2004	28,649	0.5%
2003	28,516	1.3%
2002	28,159	-1.4%
2001	28,549	0.7%

*Fiscal Year 2011 enrollment is based on Month 9 ADM data as reported by the NC Department of Public Instruction. Final 2011 ADM data is not yet available.

Special Revenue Funds

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

Volunteer Fire Departments Fund

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

Transportation Fund

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

Emergency Telephone System Fund

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

Occupancy Tax Fund

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

Air Quality Fund

The Air Quality Fund accounts for the activities of the Western North Carolina Regional Air Quality Agency. The majority of funding comes from state and federal grants.

Register of Deeds Automation Fund

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

Sheriff Federal Forfeiture Fund & BCAT Federal Forfeiture Fund

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

Sheriff State Forfeiture Fund & BCAT State Forfeiture Fund

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

Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$16,625,501 in revenue for the fund for FY2012.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$4,138,477 in sales tax for the districts in FY2012.

The total revenues and expenditures for the Fire Districts Fund are projected to decrease from the FY11 budget by 1.34% to \$20,763,978. All expenditures are used to fund volunteer fire departments in twenty-six special fire protection districts throughout the County.

Fire Districts	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	8,219	7,736	-
Capital	-	-	-
Transfers	-	-	-
Contingency	-	-	2,700,000
Contributions	18,479,807	17,814,990	18,063,978
TOTAL:	18,488,026	17,822,726	20,763,978
Revenues			
Ad Valorem	14,641,798	14,554,910	16,625,501
Sales Tax	3,846,228	3,268,065	4,138,477
Sales & Services	-	-	-
Miscellaneous	-	-	-
Transfers	-	-	-
TOTAL:	18,488,026	17,822,975	20,763,978

Transportation Fund

Restricted revenue for this fund comes from various federal, local, and state agencies, including the North Carolina Department of Transportation. Restricted funding for FY12 provides \$2,547,203 or 66.5% of total revenue for this fund. Other revenue sources include vehicle advertising and contributions/donations.

The FY2012 budget reflects the transition of Transportation operations. Transportation is now administered and operated through contracts between Buncombe County, the Land of Sky Regional Council and McDonald Transit Associates, Inc.

Transportation	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	1,505,970	1,550,459	-
Operating	812,506	840,748	3,556,939
Capital	5,989	261,130	271,377
Contingency	-	-	-
Transfers	2,170	1,884	-
TOTAL:	2,326,635	2,654,221	3,828,316
Revenues			
Other Taxes	-	-	-
Restricted	2,080,255	2,287,844	2,547,203
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	90,055	123,202	111,440
Transfers	156,325	243,175	1,169,673
TOTAL:	2,326,635	2,654,221	3,828,316

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Transportation	8	8	0	-100%	Personnel has transitioned due to program changes

PERFORMANCE MEASURES

Goal: GG2 Provide high quality, cost-effective, fair and equitable service through process improvement, efficient use of resources, contracted services, materials and equipment.

Objective: Enhance quality of service and customer satisfaction by providing a minimum of 95% of passenger trips on time.

Measure: Percent of passengers dropped off and picked up within +/- 15 minutes of their scheduled time.

Previous Year Actual	Current Year Actual	Budget Year Target
93.00%	93.00%	95.00%

Goal: HS2 Address the current and changing needs of individuals by making efficient use of available resources.

Objective: Improve productivity and lower costs associated with providing transportation services by improving route efficiency and increasing the coordination of paratransit trips, achieving a system-wide average of at least 2.34 revenue trips per revenue hour.

Measure: Number of revenue trips per hour of revenue service.

Previous Year Actual	Current Year Actual	Budget Year Target
2.27	2.35	2.35

Goal: PS4 Assure high quality of service by improving employee retention, education, and training.

Objective: Ensure the safety of passengers, staff and the public by reducing driver turn-over and maintaining a high level of staff training, observation and re-certifications.

Measure: Percentage of drivers meeting or exceeding requirements for evaluations, initial training, retraining, and recertifications.

Previous Year Actual	Current Year Actual	Budget Year Target
100%	100%	100%

Emergency Telephone System Fund

The 911 Fund is budgeted at \$953,808. Much of the budget is for emergency communication equipment for the 911 system. The NC 911 Board approved a new 911 funding method effective FY12. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.

Emergency Telephone System	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	236,226	185,958
Operating	310,160	535,747	470,344
Capital	52,613	462,695	278,000
Transfers	-	445,266	-
Contingency	-	-	14,506
Debt Service	-	-	5,000
TOTAL:	362,773	1,679,934	953,808
Revenues			
Restricted	1,717,210	1,717,210	923,808
Sales & Services	-	-	-
Miscellaneous	-	-	-
Transfers	-	-	-
Investments	29,091	30,728	30,000
Fund Balance	-	-	-
TOTAL:	1,746,301	1,747,938	953,808

Occupancy Tax Fund

Revenues for the Occupancy Tax Fund are generated from the taxes collected by lodging facilities within the County. The projected amount for the FY 2012 budget is \$7,535,000. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

Occupancy Tax	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	-	-	-
Capital	-	-	-
Transfers	6,259,792	6,882,365	7,535,000
TOTAL:	6,259,792	6,882,365	7,535,000
Revenues			
Other Taxes	6,259,792	6,882,365	7,535,000
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	-	-	-
Miscellaneous	-	-	-
Investments	-	-	-
TOTAL:	6,259,792	6,882,365	7,535,000

Air Quality Agency

MISSION

To monitor and regulate Buncombe County's air quality to safeguard public health and the environment, while preserving the quality of life and economic vitality of the area.

PROGRAM DESCRIPTION

The Agency regulates air quality programs including open burning and asbestos demolition. In addition, the agency monitors ozone and particulate matter in the county.

Air Quality	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	702,427	739,759	752,765
Operating	167,711	177,046	144,872
Capital	-	-	-
Contingency	-	-	10,000
TOTAL:	870,138	916,805	907,637
Revenues			
Other Taxes	158,035	148,012	145,000
Restricted	444,325	529,387	452,000
Permits & Fees	-	-	-
Sales & Services	225,254	182,300	243,100
Miscellaneous	30,930	1,410	-
Investments	8,429	6,508	20,000
Fund Balance	-	-	47,537
TOTAL:	866,973	867,617	907,637

Personnel Summary - Budgeted Permanent Positions				
	Prior Year	Current Year	Budget Year	Percent Change
Air Quality	8	8	8	0%

PERFORMANCE MEASURES

Goal EN5: Minimize air pollution emissions from regulated sources in Buncombe County.

Objective: Implement an air quality permitting program, conduct compliance inspections, and enforce all applicable federal, state, and local air quality regulations.

Measure: Percent of compliance inspections conducted per the Agency's Compliance Monitoring Plan.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
100%	100%	100%

Goal EN5: Protect the public from asbestos emissions caused by renovations & demolitions.

Objective: Inspect permitted asbestos demolitions and renovations and enforce all applicable federal, state, and local air quality regulations.

Measure: Percent of sites inspected.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
98%	98%	98%

Goal EN5: Monitor ambient air quality of the County to assure that standards are met.

Objective: Maintain & operate the ozone, particulate, and toxic monitors to provide quality data.

Measure: Percent of monitors calibrated & audited to ensure performance.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
100%	100%	100%

BC Service Foundation

The Buncombe County Service Foundation was created in FY2011 and is a 501c3 organization with a focus on health and human services.

The Foundation exists to:

- 1) Increase and improve access to traditional Human and Support Services
- 2) Strengthen partnerships within the community that support enhancement of core services in order to prevent or reduce the growth in core Services (as defined by policy, mandate, or statute)
- 3) Provide alternative staffing solutions for surges in county government core service needs when community capacity is limited
- 4) Provide a vehicle for grantors and donors to fund Human Services projects outside of a governmental entity

BC Service Foundation	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	-	-	20,000
Capital	-	-	-
Transfers	-	-	-
TOTAL:	-	-	20,000
Revenues			
Restricted	-	-	-
Investments	-	-	-
Sales & Services	-	100,000	-
Fund Balance	-	-	20,000
TOTAL:	-	100,000	20,000

Register of Deeds Automation Fund

The FY2012 budget for this fund is \$215,300. This is down \$434,276 from last year, or 67%. The primary source of revenue for this fund is permits and fees.

Reg of Deeds- Automation	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	36,810	140,360	50,000
Capital	-	-	-
Transfers	-	156,576	165,300
TOTAL:	36,810	296,936	215,300
Revenues			
Other Taxes	-	-	-
Restricted	-	-	-
Permits & Fees	118,541	150,457	151,695
Miscellaneous	-	-	-
Investments	4,610	3,286	6,000
Fund Balance	-	-	57,605
TOTAL:	123,151	153,743	215,300

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

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

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

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

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

Sheriff Federal Forfeitures	2009/10 Actual*	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	6,731	103,243	60,226
Capital	-	-	3,641
Transfers	-	47,398	-
TOTAL:	6,731	150,641	63,867
Revenues			
Restricted	25,405	205,953	-
Investments	172	716	-
Fund Balance	-	-	63,867
TOTAL:	25,577	206,669	63,867

Sheriff State Forfeitures	2009/10 Actual*	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	-	2,085	-
Capital	-	19,574	-
Transfers	-	-	-
TOTAL:	-	21,659	-
Revenues			
Restricted	-	6,691	-
Investments	-	134	-
Interfund Transfers	-	15,398	-
Fund Balance	-	-	-
TOTAL:	-	22,223	-

*Note: In FY2010 Sheriff Federal & State Forfeiture activity was accounted for in one fund, which is now the Sheriff Federal Forfeitures Fund.

BCAT Federal Forfeitures	2009/10 Actual*	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	124,574	45,514	183,293
Capital	21,722	155,142	216,437
Transfers	-	217,350	-
TOTAL:	146,296	418,006	399,730
Revenues			
Restricted	185,837	532,600	-
Investments	4,014	3,814	-
Fund Balance	-	-	399,730
TOTAL:	189,851	536,414	399,730

BCAT State Forfeitures	2009/10 Actual*	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	-	20,782	264,995
Capital	-	-	-
Transfers	-	-	-
TOTAL:	-	20,782	264,995
Revenues			
Restricted	-	84,904	-
Investments	-	2,807	-
Interfund Transfers	-	217,350	-
Fund Balance	-	-	264,995
TOTAL:	-	305,061	264,995

*Note: In FY2010 BCAT Federal & State Forfeiture activity was accounted for in one fund, which is now the BCAT Federal Forfeitures Fund.

Enterprise Funds

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

Solid Waste Disposal Fund

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

Human Services Facilities Fund

The Human Services Facilities Fund is where the County budgets the building operations & maintenance revenues and expenditures associated with the mental health facilities that the County operates due to the dissolution of a local regional mental health agreement.

Mental Health Fund

This fund was created to account for the operating expenditures related to mental health services that the County pays for due to the dissolution of a local regional mental health agreement.

Inmate Commissary/Welfare Fund

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

Parking Deck Fund

This fund accounts for all operating revenues and expenditures associated with the County parking deck.

Criminal Justice Information System (CJIS)

CJIS revenues and expenditures were previously accounted for in the general fund. Starting in FY2009, data from the Criminal Justice Information System was offered out to all local towns & municipalities on a per officer charge. CJIS operates as a business enterprise under this new system and therefore was moved to an enterprise fund for accounting purposes.

Solid Waste Disposal Fund

MISSION

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

PROGRAM DESCRIPTION

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

Solid Waste	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	1,363,749	1,452,074	1,421,178
Operating	2,371,083	1,942,559	3,312,128
Capital	131,186	283,526	282,000
Contingency	-	-	41,455
Debt Service	2,541,415	2,516,433	1,746,526
Transfers	-	4,015,000	-
TOTAL:	6,407,433	10,209,592	6,803,287
Revenues			
Other Taxes	325,584	255,030	292,487
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	6,514,503	6,497,904	6,505,800
Investments	74,505	85,140	5,000
Miscellaneous	6,629,539	3,837	-
Other Financing Sources	-	-	-
Fund Balance	-	-	-
TOTAL:	13,544,131	6,841,911	6,803,287

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Solid Waste	32	27	22	-19%	Positions reduced to meet budget year target.

PERFORMANCE MEASURES

Goal EN1: Develop goals to keep costs down & maintain sufficient funds in Solid Waste fund.

Objective: Closely monitor past due accounts to maintain a high collection rate.

Measure: Collection rate for past due accounts.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
82%	82%	83%

Goal EN2/3: Keep hazardous and other banned materials from entering the waste stream.

Objective: Perform random inspections of waste loads & issue violation notices.

Measure: Percent of loads in violation.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
20%	18%	17%

Goal EN2/3: Decrease number and size of illegal dumps in Buncombe County.

Objective: Increase public awareness of ordinance and complaint procedure.

Measure: Percent of illegal dump cases resolved with no warrant issued.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
98%	98%	99%

Human Services Facilities Fund

This fund was created in FY2005. The majority of revenue for this fund came from the dissolution of the regional mental health organization. Other revenue sources include rental income and the sale of land.

Human Services Facilities	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	38,223	-	-
Operating	324,265	356,381	485,000
Contributions	-	-	-
Capital	184,599	-	-
Contingency	-	-	-
Transfers	-	-	-
TOTAL:	547,087	356,381	485,000
Revenues			
Restricted	-	-	-
Sales & Services	483,191	474,938	485,000
Investments	24,365	15,032	-
Miscellaneous	-	-	-
Fund Balance	-	-	-
TOTAL:	507,556	489,970	485,000

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change
Human Serv Fac	2	0	0	0%

Mental Health Fund

This fund was created in FY2009 to account for the operating functions of mental health that the County took over after the dissolution of the regional mental health organization in FY2005.

Prior to FY2009 the operations were budgeted in the Human Services Facilities Fund.

Mental Health Fund	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	-	-	-
Operating	557,400	675,452	457,000
Contributions	30,000	-	30,000
Capital	-	-	-
Contingency	-	-	295,792
TOTAL:	587,400	675,452	782,792
Revenues			
Restricted	-	-	-
Sales & Services	-	-	-
Investments	9,812	2,574	-
Miscellaneous	-	-	-
Transfers	-	-	-
Fund Balance	-	-	782,792
TOTAL:	9,812	2,574	782,792

Parking Deck Fund

This fund was created in fiscal year 2007. Debt service for parking decks currently under construction are accounted for in this fund, as well as operations & maintenance for completed parking decks.

The FY2012 budget reflects the tentative merger of the Parking Deck Fund with the General Fund.

Parking Decks	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	179,986	189,743	24,054
Operating	95,625	102,713	-
Capital	8,475	-	-
Transfers	-	-	4,944,946
Debt Service	981,621	598,291	-
TOTAL:	1,265,707	890,747	4,969,000
Revenues			
Restricted	-	-	-
Investments	59,513	34,508	-
Sales & Services	606,561	663,862	-
Miscellaneous	-	-	-
Transfers	1,594,802	-	-
Other Financing Sources	-	-	-
Fund Balance	-	-	4,969,000
TOTAL:	2,260,876	698,370	4,969,000

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Parking Deck	3	3	0	-100%	Positions reduced/transferred to General Fund

PERFORMANCE MEASURES

- Goal:** To increase annual per space revenue
- Objective:** Continually increase parking revenue for Buncombe County
- Measure:** Annual revenue per space

Previous Year Actual	Current Year Actual	Budget Year Target
\$918.50	\$338.81	\$350.00

Note: Previous Year Actual data includes departmental charges at \$100 per permanent employee. Departments are no longer charged for parking. This is reflected in current year actual and budget year target data.

Criminal Justice Information System Fund

This program was previously budgeted as a department in the General Fund. It was moved to an Enterprise Fund because the services offered by the system are now being offered on a per officer cost basis to the surrounding law enforcement agencies.

The Criminal Justice Information System maintains connectivity to data from other County, City and State agencies and makes this data available to public safety employees 24 hours a day, 365 days a year.

Criminal Justice Info System	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	488,503	566,906	653,322
Operating	519,508	520,351	676,023
Debt Service	-	-	86,877
Capital	194,594	49,829	-
Transfers	-	350,000	-
Contingency	-	-	-
TOTAL:	1,202,605	1,487,086	1,416,222
Revenues			
Restricted	1,274,921	1,237,158	1,416,222
Permits & Fees	-	-	-
Miscellaneous	-	48	-
Investments	1,082	976	-
Fund Balance	-	-	-
Transfers	-	-	-
TOTAL:	1,276,003	1,238,182	1,416,222

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Criminal Justice Information System	6	6	7	17%	One position added

Inmate Commissary Fund

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

Inmate Commissary	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	262,237	241,973	189,943
Operating	311,006	262,078	297,279
Capital	-	-	-
Contingency	-	-	50,000
TOTAL:	573,243	504,051	537,222
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	476,295	412,890	379,607
Investments	2,722	1,019	-
Fund Balance	-	-	157,615
TOTAL:	479,017	413,909	537,222

Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Inmate Commissary	5	5	3	-40%	One position reduced; one position converted to temporary

Internal Service Fund

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

The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2012 it is anticipated that the Internal Service Fund will receive \$24,254,412 from charges. The remaining revenue comes from \$1,997,422 in fund balance. Total fund revenues and expenditures for FY2012 are projected to increase by 9.5% over the previous fiscal year. Much of this increase is due to the change in departmental workers compensation and unemployment claims, which were previously accounted for in the General Fund, and from an increase in the premiums paid by employees. An estimate for employee retirement incentives is also included in the FY2012 budget under personnel expenditures. In previous years budget amendments were completed throughout the fiscal year as incentives were taken.

Internal Service Fund	2009/10 Actual	2010/11 Estimated	2011/12 Budget
Expenditures			
Personnel	102,425	129,790	671,997
Operating	21,916,685	21,759,198	25,579,837
Capital	-	-	-
Contributions	-	-	-
TOTAL:	22,019,110	21,888,988	26,251,834
Revenues			
Restricted	-	-	-
Permits & Fees	-	-	-
Sales & Services	17,633,215	19,144,816	24,254,412
Investments	82,466	34,336	-
Fund Balance	-	-	1,997,422
Transfers	1,000,000	1,772,320	-
TOTAL:	18,715,681	20,951,472	26,251,834

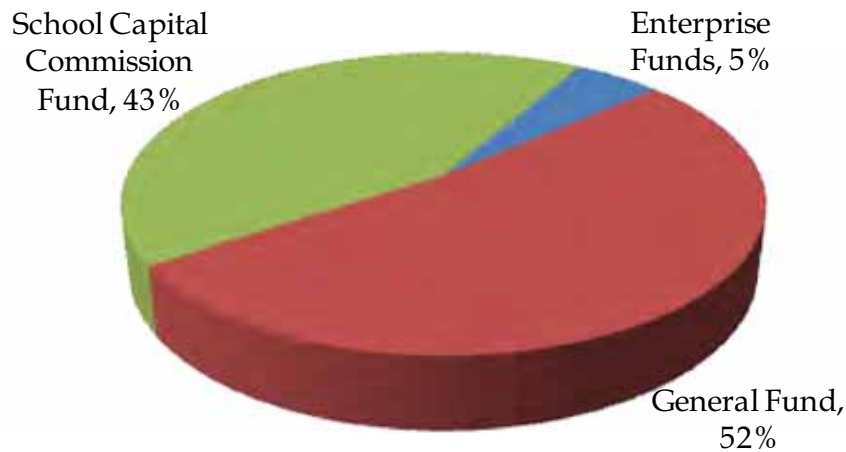
Personnel Summary - Budgeted Permanent Positions

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Internal Service Fund	1	1	2	100%	Position transfer from Human Resources

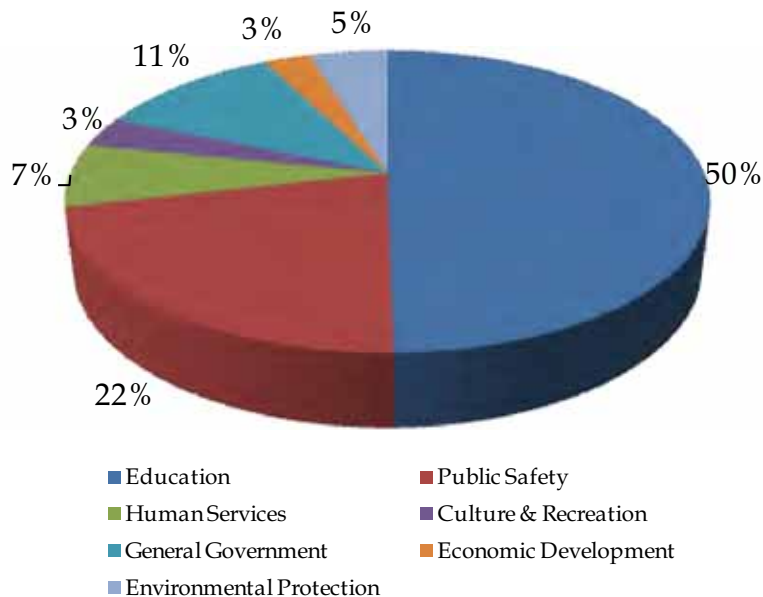
Debt Service

Debt Service is an accounting function established in the General Fund, E911 Fund, CJIS Fund, School Capital Commission Capital Projects Fund, and Solid Waste Fund to record retirement of the County's debt obligations. Costs associated with each type of debt (general obligation debt, lease purchase payments, and other long-term financing) include principal and interest payments as well as administrative cost associated with selling bonds. Anticipated debt, not yet issued, can be seen in the Capital Improvement Program section of the budget document.

**Principal & Interest By Fund
FY2012**



**Principal & Interest By Function
FY2012**



Debt Policy

Debt policies, as part of a set of comprehensive fiscal policies formally adopted by the Board of County Commissioners, include the following:

- * Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
- * The general obligation debt shall not exceed 2.0 percent of the assessed valuation of the taxable property of the County.
- * Annual general obligation debt service shall not exceed 15.0 percent of the total, non-enterprise, operating expenditures.
- * The County shall attempt to utilize the lease/purchase of capital outlay when the terms of the lease/purchase are lower than the average ninety (90) day certificate of deposit rate.
- * The County shall maintain good communications with bond rating agencies about its financial condition.

Buncombe County
Annual Debt Service Requirements to Maturity
Governmental Activities

General Obligation Bonds

Year Ending June 30	Principal	Interest
2012	\$ 7,444,000	\$ 1,948,920
2013	6,379,000	1,684,440
2014	6,319,000	1,481,200
2015	6,259,000	1,275,405
2016-2020	16,309,000	4,368,528
2021-2025	13,420,000	1,690,656
2026-2030	2,400,000	48,000
	<u>\$ 58,530,000</u>	<u>\$ 12,497,149</u>

Installment Note Obligations

2012	\$ 12,830,000	\$ 8,331,720
2013	13,955,000	7,814,934
2014	11,800,000	7,263,660
2015	11,075,000	6,798,305
2016-2020	50,040,000	27,032,128
2021-2025	43,570,000	15,303,310
2026-2030	25,340,000	4,777,448
	<u>\$ 168,610,000</u>	<u>\$ 77,321,505</u>

Buncombe County
Annual Debt Service Requirements to Maturity
Business-Type Activities

Special Obligation Bonds

Year Ending June 30	Principal	Interest
2012	\$ 1,305,000	\$ 207,726
2013	1,345,000	162,413
2014	1,400,000	115,126
2015	1,460,000	57,126
	<u>\$ 5,510,000</u>	<u>\$ 542,391</u>

Installment Note Obligations

2012	\$ 620,000	\$ 588,506
2013	415,000	563,706
2014	430,000	547,106
2015	450,000	529,906
2016-2020	2,530,000	2,357,550
2021-2025	3,125,000	1,768,332
2026-2030	3,890,000	999,482
2031-2032	1,825,000	131,101
	<u>\$ 13,285,000</u>	<u>\$ 7,485,690</u>

**BUNCOMBE COUNTY
GENERAL OBLIGATION BONDS
JUNE 30, 2011**

Description	Balance June 30, 2010	Additions	Retirements	Balance June 30, 2011
Airport Bonds, 1991 \$2,000,000 issue, interest at 6% to 6.5% payable semi-annually, due serially to 2021.	\$ 200,000	\$ -	\$ 100,000	\$ 100,000
Refunding Bonds, 1996 \$5,495,000 issue, interest at 4.5% to 5.0% payable semiannually, due serially to 2011.	440,000	-	440,000	\$ -
Refunding Bonds, 2001 \$12,365,000 issue, interest at 4.0% to 4.4% payable semiannually due serially to 2012.	3,770,000	-	2,405,000	\$ 1,365,000
Refunding Bonds, 2002 \$24,500,000 issue, interest at variable rates in the weekly mode payable semiannually, due serially to 2026.	21,823,689	-	434,177	21,389,512
School Bonds, 2002 \$15,000,000 issue, interest at variable rates in the weekly mode payable semiannually, due serially to 2026.	13,376,311	-	265,823	13,110,488
Public Improvement, 2002 \$4,340,000 issue, interest at 4% payable semi-annually, due serially to 2014.	400,000	-	100,000	\$ 300,000
Refunding Bonds, 2005 \$12,430,000 issue, interest at 3% to 4% payable semiannually, due serially to 2015.	5,655,000	-	1,500,000	\$ 4,155,000
Public Improvement, 2005 \$5,835,000 issue, interest at 3% to 4% payable semiannually, due serially to 2020.	3,890,000	-	390,000	\$ 3,500,000
Qualified School Construction Bond, 2009 \$5,685,000 issue, interest at 0.50% payable semiannually, due serially to 2020.	5,685,000	-	-	\$ 5,685,000
Refunding Bonds, 2009 \$8,995,000 issue, interest at 2% to 3% payable semiannually, due serially to 2014.	8,995,000	-	70,000	-
Total general obligation bonds	\$ 64,235,000	\$ -	\$ 5,705,000	\$ 49,605,000

**BUNCOMBE COUNTY
INSTALLMENT NOTE OBLIGATIONS
JUNE 30, 2011**

Description	Balance June 30, 2010	Additions	Retirements	Balance June 30, 2011
COPS 2003, detention center and other improvements, \$19,620,000 issue, interest at 2.0% to 5.0% payable semiannually to 2023.	12,395,000		1,185,000	11,210,000
COPS 2005, detention center \$14,500,000 issue, interest at 2.75% to 5.0% payable semiannually to 2025. A premium of \$393,944 is reported as an increase to long-term debt and will be amortized over the life of the debt.	10,865,000		725,000	10,140,000
COPS 2006, schools and community college \$51,985,000 issue, interest at 3.5% to 5.0% payable to 2026. A premium of \$2,223,983 is reported as an increase to long-term debt and will be amortized over the life of the debt.	39,585,000		3,095,000	36,490,000
COPS 2007, general government buildings and equipment, \$6,830,000 issue, interest at 4.0% to 4.75% payable to 2027.	4,580,000		850,000	3,730,000
COPS 2009A, general government buildings and equipment, \$12,065,000 issue, interest at 4.0% to 5.0% payable semiannually to 2029.	11,225,000		1,000,000	10,225,000
COPS 2009B, refunding \$8,120,000 issue, interest at 4.0% to 5.0% payable semiannually to 2013	6,160,000		1,960,000	4,200,000
LOBS 2009C, schools and general government building, \$36,465,000 issue, interest at 1.60% to 6.50% payable semiannually to 2030	36,465,000		1,545,000	34,920,000
LOBS 2009D, general government building, \$3,340,000 issue, interest at 1.60% to 6.50% payable semiannually to 2017	3,340,000		480,000	2,860,000
LOBS 2010A, public safety and human services buildings and equipment, \$31,500,000 issue, interest at 3.0% to 5.25% payable semiannually to 2022	-	31,500,000		31,500,000
LOBS 2010B, public safety and human services buildings and equipment, \$20,420,000 issue, interest at 6.5% to 6.8% payable semiannually to 2030	-	20,420,000		20,420,000
LOBS 2010C, school building, \$3,800,000 issue, interest at 6.375% payable at single maturity in 2025	-	3,800,000		3,800,000
Total installment note obligations	\$ 124,615,000	\$ 55,720,000	\$ 10,840,000	\$ 169,495,000

Buncombe County, North Carolina
 LEGAL DEBT MARGIN
 June 30, 2011 (Unaudited)

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 29,086,915,048</u>
Debt limit- Eight Percent (8%) of assessed value	<u>2,326,953,204</u>
Gross debt:	
Total bonded debt	49,605,000
Authorized and unissued bonds (1)	915,000
Installment Purchase Agreements	<u>169,495,000</u>
	220,015,000
Less: Authorized and unissued bonds (1)	<u>915,000</u>
Total amount of debt applicable to debt limit (net debt)	<u>219,100,000</u>
Legal debt margin	<u>\$ 2,107,853,204</u>
Percentage of total debt outstanding to legal debt limit	<u>9.42%</u>

Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 29,086,915,048</u>
Debt limit- Two Percent (2%) of assessed value	<u>581,738,301</u>
Gross debt:	
Total bonded debt	49,605,000
Authorized and unissued bonds (1)	915,000
	<u>50,520,000</u>
Less: Authorized and unissued bonds (1)	<u>915,000</u>
Total amount of debt applicable to debt limit (net debt)	<u>49,605,000</u>
Legal debt margin	<u>\$ 532,133,301</u>
Percentage of bonded debt outstanding to legal debt limit	<u>8.53%</u>

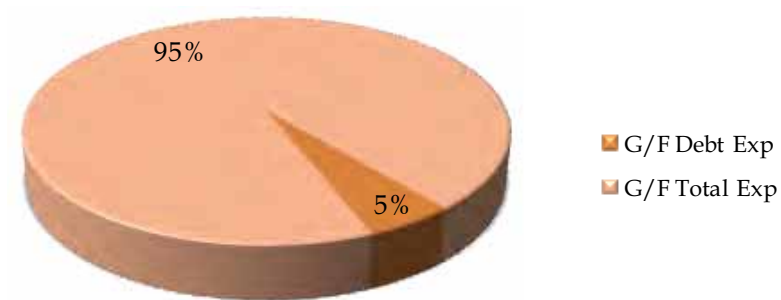
Debt Service Schedule

Purpose		Original Issue	Principal Outstanding 7/1/2011	FY 2012 Debt Service Requirement		
				Principal	Interest	Total
Education						
2009B Qualified School Construction	100.0000%	5,685,000	5,685,000	474,000	27,240	501,240
2010C Limited Obligation	100.0000%	3,800,000	3,675,000	265,000	242,250	507,250
2009A General Obligation	100.0000%	8,995,000	8,925,000	1,985,000	240,625	2,225,625
2005A General Obligation	7.2240%	421,520	252,840	28,174	9,339	37,512
2005B General Obligation	100.0000%	12,430,000	4,155,000	1,030,000	137,095	1,167,095
2002B General Obligation	100.0000%	39,500,000	34,500,000	2,000,000	1,340,000	3,340,000
2001 General Obligation	100.0000%	12,365,000	1,365,000	1,365,000	60,060	1,425,060
1996 General Obligation	100.0000%	5,495,000	-	-	-	-
2009C Limited Obligation	84.6017%	30,850,010	29,542,914	1,307,096	1,553,740	2,860,836
2006 Certificates of Participation	98.7107%	51,314,757	36,019,534	3,188,356	1,764,040	4,952,396
2003 Certificates of Participation	2.6280%	515,614	294,599	26,806	12,990	39,795
Total Education		171,371,901	124,414,887	11,669,431	5,387,379	17,056,810
Public Safety						
2005A General Obligation	42.8449%	2,500,000	1,499,572	167,095	55,388	222,483
2010A Limited Obligation	77.2076%	24,320,394	23,640,967	1,490,107	961,765	2,451,872
2010B Limited Obligation	77.2076%	15,765,792	15,765,792	-	1,048,448	1,048,448
2009B Certificates of Participation	42.8130%	3,476,416	1,798,146	879,807	89,907	969,714
2007 Certificates of Participation	17.0787%	3,800,011	2,905,941	251,057	127,280	378,337
2005 Certificates of Participation	100.0000%	14,500,000	10,140,000	725,000	445,523	1,170,523
2003 Certificates of Participation	77.8094%	15,266,204	8,722,434	793,656	384,598	1,178,254
Total Public Safety		79,628,816	64,472,851	4,306,722	3,112,910	7,419,631
Human Services						
2005A General Obligation	49.9311%	2,913,480	1,747,589	194,731	64,548	259,280
2010A Limited Obligation	22.7924%		6,979,033	439,893	283,922	723,815
2010B Limited Obligation	77.2076%		15,765,792	-	1,048,448	1,048,448
2002A General Obligation	36.4465%	1,581,778	109,340	36,447	2,961	39,408
2009B Certificates of Participation	11.1283%	903,618	467,389	228,687	23,369	252,056
Total Human Services		5,398,876	25,069,141	899,758	1,423,250	2,323,007
Culture & Recreation						
2002A General Obligation	29.3849%	1,275,305	88,155	29,385	2,388	31,772
2009A Certificates of Participation	24.4399%	2,948,674	2,498,980	244,399	111,397	355,796
2009B Certificates of Participation	25.8114%	2,095,886	1,084,079	530,424	54,204	584,628
2003 Certificates of Participation	10.1017%	1,981,954	1,132,401	103,037	49,931	152,968
Total Culture & Recreation		8,301,818	4,803,614	907,246	217,919	1,125,165
General Government						
2002A General Obligation	34.1686%	1,482,917	102,506	34,169	2,776	36,945
2009C Limited Obligation	15.3983%	5,614,990	5,377,086	237,904	282,795	520,699
2009D Limited Obligation Taxable	100.0000%	3,340,000	2,860,000	480,000	100,010	580,010
2009A Certificates of Participation	21.5886%	2,604,665	2,207,434	215,886	98,401	314,287
2009B Certificates of Participation	20.2473%	1,644,081	850,387	416,082	42,519	458,601
2007 Certificates of Participation	78.3371%	17,430,005	13,329,058	1,151,555	583,812	1,735,368
2003 Certificates of Participation	9.4609%	1,856,229	1,060,567	96,501	46,764	143,265
Total General Government		33,972,886	25,787,038	2,632,097	1,157,077	3,789,174
Economic Development						
1991 General Obligation (Airport)	100.0000%	2,000,000	100,000	100,000	6,500	106,500
2009A Certificates of Participation	53.9715%	6,511,661	5,518,586	539,715	246,002	785,717
2006 Certificates of Participation	1.2893%	670,243	470,466	41,644	23,041	64,685
Total Economic Development		9,181,904	6,089,051	681,359	275,543	956,902
Environmental Protection						
2007 Certificates of Participation	4.5842%	1,019,985	780,002	67,388	34,164	101,552
2005 Special Obligation	100.0000%	16,140,000	5,510,000	1,305,000	207,725	1,512,725
Total Environmental Protection		17,159,985	6,290,002	1,372,388	241,889	1,614,277
TOTAL		\$ 325,016,186	\$ 256,926,584	\$ 22,469,000	\$ 11,815,967	\$ 34,284,967

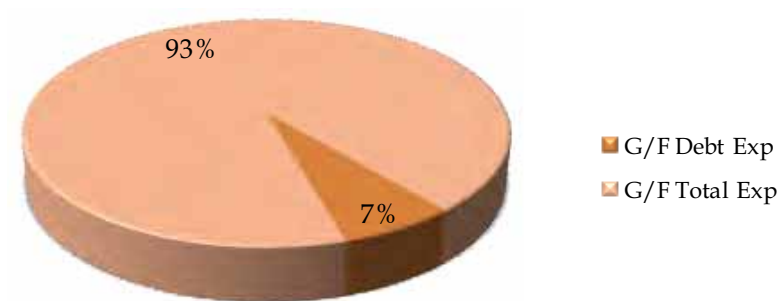
DEBT SERVICE EXPENDITURES

The Board adopted debt policy requires that annual general obligation debt service not exceed 15 percent of the total, non-enterprise, operating expenditures. The charts below show that the debt service expenditures for fiscal year 2011 year end estimate and fiscal year 2012 budget are well below the 15 percent requirement.

**General Fund Debt Service vs. Total Operating Exp
FY2011 Estimate**



**General Fund Debt Service vs. Total Operating Exp
FY2012 Budget**



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 Aa2 rating from Moody's and an AA+ rating from Standard & Poor's. The following chart illustrates where the County's ratings (underlined below) fall within the rating scale of the particular agency:

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

Aaa	Best Quality
Aa1, <u>Aa2</u> , 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
<u>AA+</u> (+ or -)	High quality; very strong capacity to pay

Capital Improvement Program

The purpose of the Capital Improvement Program (CIP) is to identify all capital projects for the next budget year and five additional years.

The CIP is formulated at the direction of the County Manager for financial planning purposes. The County defines a capital expenditure as any item costing over \$5,000. A capital project is defined as any purchase(s) over \$250,000. These are generally for major information technology projects, buildings, land, vehicle replacement programs, etc. The CIP must review all capital projects. This generally occurs in November of the budget year. After the committee reviews and prioritizes all of the projects, they then make recommendations on capital projects to the County Manager. Each capital project must include a detailed description, estimated total cost, impact on operating budget and funding source.

The Buncombe County Board has approved the 2011-2012 capital projects with approval for subsequent years depending on the availability of funds and priorities set by the Commissioners.

The stated priorities of the Board of Commissioners are the following:

1. Mandated services by the state and federal government including the Health Department and Social Services Department.
2. Public Safety, including the Sheriff's Department and Emergency Services.
3. Parks and Recreation Facilities.
4. Increased productivity in County government.

The Capital Improvement Program budget for fiscal year 2012 is \$30,600,000. This total is for two significant, non-routine capital projects:

- Phase two Courthouse construction – addition for new courts
- Landfill Cell #7 bid process

The total estimated annual operating cost impact from these capital projects for FY2012 is \$365,000. No operating savings will be realized from these projects in fiscal year 2012.

Total estimated General Fund dollars needed for these projects is \$30,500,000. Projects are anticipated to be financed with an annual debt service amount projected at \$2,533,422. The Solid Waste Enterprise Fund will pay the entire cost of the construction bid process for landfill cell #7.

COURTHOUSE ADDITION

The Life Safety Tower addition to the historic Buncombe County Courthouse will provide increased ingress and egress through the provision of secure elevators that will service all fifteen floors of the Courthouse and two separate stairwells. The addition will also provide additional public restroom facilities. The Life Safety Tower will open up a significant amount of new space in the Courthouse, including 5 upper floors for occupancy and expanded space for 7-9 additional courtrooms.



COMPLETED LIFE SAFETY TOWER—ARCHITECTURAL RENDERING

CONSTRUCTION IN PROGRESS



**BUNCOMBE COUNTY CAPITAL PLAN
FY 2012 - 2016**

FY Funding Needed	Requested By	Building	Description	Total Est. Cost	Other Funding	Source	Estimated County Dollars Needed	Pay-As-You Go	Annual Debt Service	Est. Annual Operating Costs Increase
FY 2012	Planning	Courthouse	Phase II Construction - New courts building addition.	30,500,000			30,500,000		2,533,422	365,000
FY 2012	Solid Waste	Landfill Cell #7	Construction Bid Documents/Process	100,000	100,000	Enterprise Fd	-	-	-	-
FY 2012 Total				\$ 30,600,000	\$ 100,000		\$ 30,500,000	\$ -	\$ 2,533,422	\$ 365,000
FY 2013	Solid Waste	Landfill Cell #7	Construction of Cell #7 (\$8.5 M) and Construction Oversight (\$850,000)	9,350,000	9,350,000	Enterprise Fd	-	-	-	-
FY 2013 Total				\$ 9,350,000	\$ 9,350,000		\$ -	\$ -	\$ -	\$ -
FY 2014	Library/Social Services	Library Branch and Satellite Office - East Asheville	Build 8,000 square foot replacement branch library and 5,000 square foot satellite office for Human Services/DSS.	3,051,000			3,051,000		253,425	29,200
FY 2014	Social Services	Satellite Office - South Buncombe	Build satellite office for Human Services/DSS.	1,500,000			1,500,000		124,595	18,250
FY 2014	Social Services	Satellite Office - West Buncombe	Build satellite office for Human Services/DSS.	1,500,000			1,500,000		124,595	18,250
FY 2014	Planning	Courthouse	Phase III - Renovations to and new sprinkler system for existing courthouse.	5,107,611			5,107,611		424,254	4,100
FY 2014	Sheriff	Detention Center	Replace roof	800,000			800,000		139,239	900
FY 2014	Parks, Greenways, & Rec		Park Improvement Funds for greenway initiatives, grant matching funds, and/or funds needed for replacement and/or addition of equipment and amenities for our parks.	200,000			200,000	200,000		
FY 2014	Parks, Greenways, & Rec		Sports Park Field improvements	2,000,000			2,000,000		166,126	
FY 2014 Total				\$ 14,158,611	\$ -		\$ 14,158,611	\$ 200,000	\$ 1,232,234	\$ 70,700
FY 2015	Library	Swannanoa Library	Relocate the Swannanoa branch to a new location along the US 70 corridor.	2,435,000			2,435,000		202,258	29,200
FY 2015	Parks, Greenways, & Rec		Build outdoor pool in TC Roberson district.	3,000,000			3,000,000		249,189	36,000
FY 2015 Total				\$ 5,435,000	\$ -		\$ 5,435,000	\$ -	\$ 451,447	\$ 65,200
FY 2016	Library	Library Branch	Sweeten Creek Branch	2,435,000			2,435,000		202,258	31,300
FY 2016	Library	Enka Library	Expand current library into space currently occupied by Post Office. Would increase from 4,800 to 9,000 square feet.	545,000			545,000		94,857	32,850
FY 2016 Total				\$ 2,980,000	\$ -		\$ 2,980,000	\$ -	\$ 297,115	\$ 64,150
FY 2012-2016 Total				\$ 62,523,611	\$ 9,450,000		\$ 53,073,611	\$ 200,000	\$ 4,514,218	\$ 565,050

SUPPLEMENTAL
INFORMATION



Community Profile

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

Area Statistics		
Population		233,932
Area in Square Miles		656
Average Elevation		2,171 feet
Location		Southwestern portion of NC in Blue Ridge Mountains.
		Six municipalities in the County: City of Asheville
		Town of Biltmore Forest
		Town of Weaverville
		Town of Black Mountain
		Town of Woodfin
		Town of Montreat

Climate		
Annual Average Temperature		55 F
January Average Temperature		37 F
July Average Temperature		70 F
Annual Precipitation		47 inches
Annual Snowfall		13 inches

Population Characteristics		
% Population Non-White		11.10%
Age Composition of Pop.:		
0-4 years		6.40%
5-14 years		11.70%
15-19 years		5.80%
20-24 years		6.00%
25-34 years		12.80%
35-44 years		13.30%
45-54 years		14.40%
55-64 years		13.40%
65-74 years		8.50%
75-84 years		5.20%
85+ years		2.60%
Median Age		40.6

Top Area Employers		
<u>Company</u>	<u>Description</u>	<u>Employee Range</u>
Buncombe County Public Schools	Educational Services	3000+
Mission Health System and Hospital	Hospitals	3000+
City of Asheville	Executive, Legislative & Other General Government Support	1000-2999
The Biltmore Company	Museums, Historical Sites, and Similar Institutions	1000-2999
Buncombe County Government	Executive, Legislative & Other General Government Support	1000-2999
The Grove Park Inn Resort & Spa	Accommodation	1000-2999
Ingles Markets, Inc.	Food & Beverage Stores	1000-2999
VA Medical Center - Asheville Department of Veterans Affairs	Hospitals	1000-2999
BorgWarner Turbo & Emissions Systems	Transportation Equip. Mfg.	750-999
CarePartners	Nursing & Residential Care Facilities	750-999
Eaton Corporation - Electrical Division	Electrical Equip., Appliance & Component Mfg.	750-999

Employment		
<u>Major Industry</u>		<u>Employment (thousands)</u>
Health Services & Private Education		30.5
Government (Federal, State, Local)		26.2
Leisure & Hospitality		23.5
Retail Trade		22.2
Manufacturing		17.8
Professional & Business Services		13.4
Construction		7.8
Unemployment Rate (as of 7/2011)		8.00%
Labor Force (as of 7/2011)		121,702
Total Employed (as of 7/2011)		111,908

Income		
<u>Income Level:</u>		
Under \$15,000		14.00%
\$15,000 - \$24,999		13.30%
\$25,000 - \$34,999		12.30%
\$35,000 - \$49,999		16.40%
\$50,000 - \$74,999		19.80%
\$75,000 - \$99,999		11.10%
\$100,000 - \$149,999		8.10%
\$150,000 +		5.00%
Median Household Income		\$44,099
Average Household Income		\$61,912

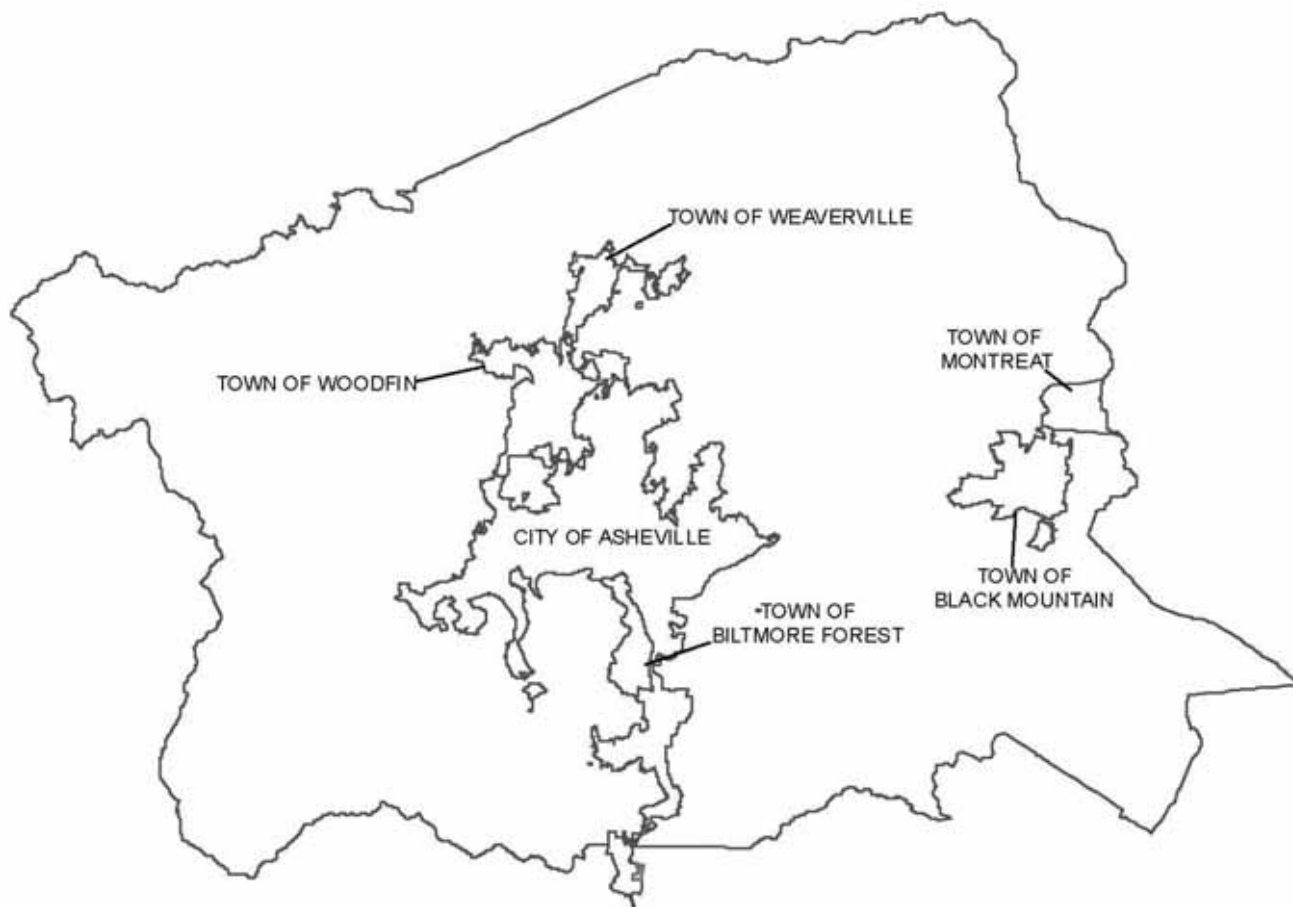
Culture & Recreation		
Library Facilities:		
Bookmobiles		0
Book Circulation		1,691,227
Library Materials		556,454
Branches		12
Parks:		
Parks - River, Neighborhood, and Community Parks		55+
Swimming Pools		9

Education		
Public Schools		
Elementary Schools		36
Secondary Schools		11
Combined		2
Community Colleges		1
Area Colleges & Universities		6

Crime/Law Enforcement Statistics		
Violent Crimes/ 100,000 residents		259.9
Property Crimes/ 100,000 residents		2,666.3
# of Dispatched Calls for Service		57,198
Number of Inmates Processed		14,488

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

BUNCOMBE COUNTY
AND MUNICIPALITIES



CREATED BY:
BUNCOMBE COUNTY LAND RECORDS
AUGUST 24, 2010

**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2011- 2012**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 21st day of June, 2011:

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, 2011 and ending June 30, 2012:

APPROPRIATION

General Government	\$21,501,074
Public Safety	50,416,443
Human Services	76,416,979
Economic and Physical Development	8,071,935
Culture and Recreation	7,464,030
Education	73,544,081
Debt Service	18,486,798
Transfers to Other Funds	1,568,923
Total Appropriation	\$257,470,263

REVENUE

Ad Valorem Taxes	\$150,958,603
Sales Tax	28,213,411
Other Taxes and Licenses	4,283,783
Intergovernmental	42,221,116
Permits and Fees	2,749,745
Sales and Services	13,512,216
Other	1,536,148
Transfers from Other Funds	6,302,705
Appropriated Fund Balance	7,692,536
Total Revenue	\$257,470,263

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

FUND	APPROPRIATION	REVENUE
<i>Air Quality:</i>		
Environmental Protection	<u>\$907,637</u>	
Other Taxes & Licenses		\$145,000
Intergovernmental		452,000
Sales & Services		243,100
Other		20,000
Appropriated Fund Balance		<u>47,537</u>
		\$907,637
<i>Buncombe Co. Human Services Foundation:</i>		
Human Services	<u>\$20,000</u>	
Appropriated Fund Balance		<u>\$20,000</u>

Occupancy Tax Special Revenue Fund:

Transfers to Other Funds	<u>\$7,535,000</u>	
Other Taxes & Licenses		<u>\$7,535,000</u>

911 Special Revenue Fund:

Public Safety	<u>\$953,808</u>	
Intergovernmental		\$923,808
Other		30,000
		<u>\$953,808</u>

ROD Automation Special Revenue Fund:

General Government	<u>\$215,300</u>	
Permits & Fees		\$151,695
Other		6,000
Appropriated Fund Balance		57,605
		<u>\$215,300</u>

Fire and Service Districts Special Revenue Fund:

Public Safety	<u>\$20,763,978</u>	
Ad Valorem Tax		\$16,625,501
Sales Tax		4,138,477
		<u>\$20,763,978</u>

Mountain Mobility Special Revenue Fund:

Human Services	<u>\$3,828,316</u>	
Intergovernmental		\$2,547,203
Other		111,440
Transfer from Other Funds		1,169,673
		<u>\$3,828,316</u>

CJIS Enterprise Fund

Enterprises - Public Safety	<u>\$1,416,222</u>	
Intergovernmental		<u>\$1,416,222</u>

Human Service Facilities Enterprise Fund

Enterprises - Human Services	<u>\$485,000</u>	
Sales & Services		<u>\$485,000</u>

Parking Deck Enterprise Fund

Enterprises - Economic & Physical Development	<u>\$4,969,000</u>	
Appropriated Fund Balance		<u>\$4,969,000</u>

Mental Health Enterprise Fund

Enterprises - Human Services	<u>\$782,792</u>	
Appropriated Fund Balance		<u>\$782,792</u>

Solid Waste Enterprise Fund:

Enterprises - Landfill	<u>\$6,803,287</u>	
Other Taxes & Licenses		\$292,487
Sales & Services		6,505,800
Other		5,000
		<u>\$6,803,287</u>

Inmate Commissary and Welfare Fund:

Enterprises - Public Safety	<u><u>\$537,222</u></u>	
Sales & Services		\$379,607
Appropriated Fund Balance		<u>157,615</u>
		<u><u>\$537,222</u></u>

BCAT Federal Forfeitures

Enterprises - Public Safety	<u><u>\$399,730</u></u>	
Appropriated Fund Balance		<u><u>\$399,730</u></u>

Sheriff Federal Forfeitures

Enterprises - Public Safety	<u><u>\$63,867</u></u>	
Appropriated Fund Balance		<u><u>\$63,867</u></u>

BCAT State Forfeitures

Enterprises - Public Safety	<u><u>\$264,995</u></u>	
Appropriated Fund Balance		<u><u>\$264,995</u></u>

Insurance Internal Service Fund:

Enterprises - Insurance	<u><u>\$26,251,834</u></u>	
Sales & Services		\$24,254,412
Appropriated Fund Balance		<u>1,997,422</u>
		<u><u>\$26,251,834</u></u>

Section 3: ***Tax Levy***

A tax rate of 52.5 cents per \$100 of assessed valuation is hereby levied for fiscal year 2011-2012, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$29.3 billion, and an estimated collection rate of 98.25 percent.

The tax rate of 15.0 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2011-2012 for the Asheville Local Tax School District.

The following tax rate is levied, for fiscal year 2011-2012, for Fire Districts per \$100 of assessed, taxable valuation:

<u>CODE</u>	<u>DISTRICT</u>	<u>TAX RATE (in cents)</u>
DAS	Asheville Suburban	8.5
FBA	Barnardsville	15.0
DBA	Barnardsville N. E.	15.0
FBE	Beaverdam	11.0
DBE	Beaverdam N. C.	11.0
FBR	Broad River	10.0
FEB	East Buncombe	9.0
FEC	Enka-Candler	7.5
FFA	Fairview	7.5
FFL	Fletcher	7.8
FFB	French Broad	12.0
FGC	Garren Creek	14.0
DHA	Haw Creek-Asheville	9.0
DHC	Haw Creek-Reems Creek	9.0
DHI	Haw Creek-Riceville	9.0

FJU	Jupiter	9.5
FLE	Leicester	10.0
DLE	Leicester N. W.	10.0
FNB	N. Buncombe	10.6
DNN	N. Buncombe N. E.	10.6
FRC	Reems Creek	12.0
DRC	Reems Creek N. C.	12.0
DNR	Reems Creek N. E.	12.0
FRE	Reynolds	11.0
FRI	Riceville	11.0
FSK	Skyland	7.8
DSK	Skyland S. B.	7.8
FSW	Swannanoa	12.0
FUH	Upper Hominy	11.0
DUH	Upper Hominy S. D.	11.0
FWO	Woodfin	10.0
DWO	Woodfin N. C.	10.0
FWB	W. Buncombe	9.0
DWB	W. Buncombe N. W.	9.0
DNB	N. Buncombe N. C.	10.6

- Section 4: Compensation for the Chairman, Vice-Chairman, and Commissioners will be \$34,989, \$30,732, and \$26,475 respectively. Travel for official activities will be reimbursed under the same plan used for county employees.
- Section 5: Subject to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by the County Attorney, the County Manager and/or her designee 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 \$50,000 per expenditure; however, any revisions that alter total expenditures of any fund must be approved by the Governing Board.
- Section 6: The County Manager may transfer salary and wage appropriations to fund balance or contingency for each position vacated during fiscal year 2012. The intent is to reduce the fund balance appropriation and save all available funds as the savings opportunity arises.
- Section 7: The County Manager is hereby authorized to submit to the State of North Carolina a list of County requirements of apparatus, supplies, materials, or equipment and to make purchases for the County in any amount by participating in State Contracts under the rules established by the Department of Administration through its Division of Purchase and Contract from items bid by the State of North Carolina in accordance with the laws of this State, subject to budget limits approved by the Board of County Commissioners with no further bidding by County staff or award by the Commissioners, to the extent authorized by law.
- Section 8: The County Manager is authorized to use contracts established by the State of North Carolina, in accordance with statutes, policies, and rules of the Office of Information Technology Services, to make purchases of information technology equipment for the County in any amount at the same prices, terms, and conditions as the State contracts, without further compliance by the County with otherwise applicable competitive bidding

requirements as authorized by the N.C.G.S. 147-33.82(b), subject to budget limits approved by the Board of Commissioners.

- Section 9: Pursuant to the authority provided in N.C.G.S. 153A-13, within the limitations set forth above, the Chairman of the Board of Commissioners and County Manager are authorized to execute on behalf of Buncombe County, continuing contracts, some portion or all of which are to be performed in ensuing fiscal years, provided sufficient funds are appropriated to meet any amount to be paid under the contract in the current fiscal year and further provided, in each future year, sufficient funds are to be included in the appropriations to meet the amounts to be paid under continuing contracts previously entered into.
- Section 10: Small Claims Committee. The small claims committee, consisting of the County Attorney, County Manager, and Finance Director, is hereby given authority to settle matters up to \$20,000.
- Section 11: Pursuant to NCGS § 143-64.32, the County Manager, or her authorized designee, is hereby authorized to make written exemption of the provisions of Article 3D, Chapter 143 regarding the announcement of all requirements for architectural, engineering, surveying and construction management at risk services on proposed projects where an estimated professional fee is in an amount less than thirty thousand dollars (\$30,000) as well as any and all projects related to or associated with a previously awarded or authorized acquisition or construction project, subject to budget limits approved by the Board of Commissioners. A report shall be made to the Board of Commissioners of all such exemptions.
- Section 12: That County Resolution No. 17093 is hereby repealed and the County Manager is responsible for hiring and firing all library employees, including the chief librarian/director of library services in accordance with the County's Personnel Ordinance as amended. The Board of Trustees of the Asheville Buncombe Library Board retains all powers as set forth in N.C. Gen. Stat. 153A-266 except for subparagraph (4).
- Section 13: That the the County Manager, or her authorized designee, is hereby authorized to award and enter into contracts for the management and operations of Mountain Mobility Transportation Services with McDonald Transit Associates, Inc.
- Section 14: Copies of this Budget Ordinance will be furnished to the County Manager, Assistant County Managers, Finance Director, Human Resources Director, and Tax Director for direction in fulfilling the responsibilities of their offices.

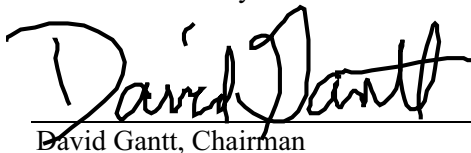
This Ordinance shall be effective upon its adoption.

Adopted this the 21st day of June, 2011.

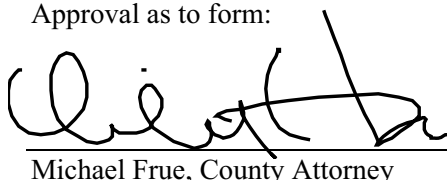
Attest:


Clerk to the Board

Buncombe County Board of Commissioners


David Gantt, Chairman

Approval as to form:


Michael Frue, County Attorney

BUNCOMBE COUNTY, NORTH CAROLINA INVESTMENT POLICY

SCOPE

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

OBJECTIVES

1. Safety

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

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

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

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

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

2. Liquidity

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

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

3. **Yield**

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

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

STANDARDS OF CARE

1. **Prudence**

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

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

2. **Ethics and Conflicts of Interest**

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

3. **Delegation of Authority**

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

SAFEKEEPING AND CUSTODY

1. **Authorized Financial Dealer and Institution**

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

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

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

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

2. **Internal Controls**

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

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

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

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

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

3. **Delivery vs. Payment**

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

SUITABLE AND AUTHORIZED INVESTMENTS

1. **Investment Types**

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

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

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

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

2. Collateralization

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

3. Repurchase Agreements

Use of repurchase agreements is prohibited.

INVESTMENT PARAMETERS

1. Diversification

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

2. Maximum Maturities

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

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

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

REPORTING

1. Methods

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

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

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

2. Performance Standards

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

3. Marking to Market

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

POLICY

1. Exemption

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

2. Amendment

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

ADOPTED 06/18/96

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.

BASIS OF ACCOUNTING

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

BENCHMARKING

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

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

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

BUDGET YEAR

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

BUDGETARY CONTROL

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

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL OUTLAY

An expenditure expected to have a useful life greater than one year and an estimated total cost of \$5,000 or more.

CAPITAL PROJECT

A project expected to have a useful life greater than ten years or an estimated cost of \$250,000 or more. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

CAPITAL PROJECTS FUND

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

CAPITAL RESERVE FUND

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

CCBI

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

CDE

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

CERTIFICATES OF PARTICIPATION (COPs)

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

CJIS

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

CONTINGENCY ACCOUNT

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

CURRENT PERIOD

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

DEBT SERVICE

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

DEBT SERVICE REQUIREMENTS

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

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

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

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

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

EGRESS

A means of leaving/exiting.

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.

EXPENDABLE TRUST FUND

Fund to account for contributions from individuals and organizations to be used for a specific purpose.

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.

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.

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.

INGRESS

A place or means of access; an entrance.

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.

LONG TERM DEBT

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

MEASUREMENT FOCUS

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

MISSION STATEMENT

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NET DEBT

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

OBJECT LEVEL

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

OPERATING BUDGET

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

OPERATING EXPENDITURES

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

OPERATING FUND

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

OPERATING TRANSFERS

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

OUTCOME

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

OUTPUT

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

PAY-AS-YOU-GO

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

PROJECT FUND

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

PROPRIETARY FUND

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

PRIOR PERIOD ADJUSTMENT

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

REQUIRED EXPENDITURES

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

RESERVED FUND BALANCE

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

REVENUE

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

SERVICE DISTRICTS

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

SPECIAL ASSESSMENTS

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

SPECIAL 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)

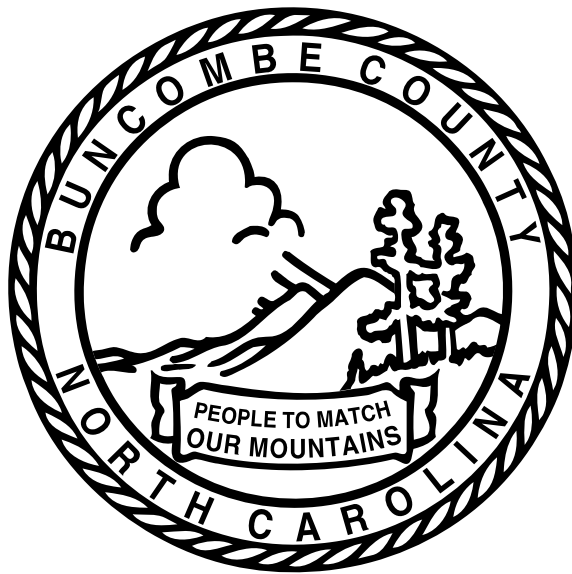
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

UNDESIGNATED FUND BALANCE

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

WATER AGREEMENT

The Water Agreement was approved in 1981. It created a Regional Water Authority between the City of Asheville, Buncombe County, and, in the mid-1990s, Henderson County. In the agreement, the city got “patrol and investigation” payments – compensation from the county for law enforcement services inside the city. Black Mountain, Montreat, Biltmore Forest, Woodfin and Weaverville also get these payments. Another part of the 1981 water agreement called for the county to take over McCormick Field, the former Municipal Golf Course and some other recreational facilities that had been run by the city. The city still owned the water lines, the reservoir and other system assets, but through the water authority, the county gained a say in the policies of the water system.



www.buncombecounty.org