



2020

ANNUAL BUDGET REPORT

FOR THE FISCAL YEAR ENDING JUNE 30, 2020



BUNCOMBE COUNTY
NORTH CAROLINA

BUNCOMBE COUNTY, NORTH CAROLINA

ADOPTED BUDGET FISCAL YEAR 2019-2020



BOARD OF COMMISSIONERS

Brownie Newman, Chair
Jasmine Beach-Ferrara, Vice-Chair
Joe Belcher
Mike Fryar
Al Whitesides
Robert Pressley
Amanda Edwards

COUNTY MANAGER

Avril M. Pinder, CPA, ICMA-CM

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COMMON QUESTIONS

What's the County's property tax rate?

The property tax rate for FY2020 can be found on page 14.

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

This information can be found on page 28 along with how funds are spent in the Executive Summary section (p. 26).

What fiscal policies does the County have in place?

All policy information can be found in the Policies & Goals section (p. 56-70) and in Supplemental Information Appendices B-J (p. 170-219).

What's the population of Buncombe County?

Population along with a lot of great community data can be found in the Community Profile, pages 160-162.

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

A breakdown of all county positions can be found in the Personnel Summary on page 50, and in each subsection of the Service Areas & Dept.'s section (p. 71).

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

Therefore, we pledge to:

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

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

***R**espect others*

***V**alue and practice honesty*

***E**xercise responsibility*

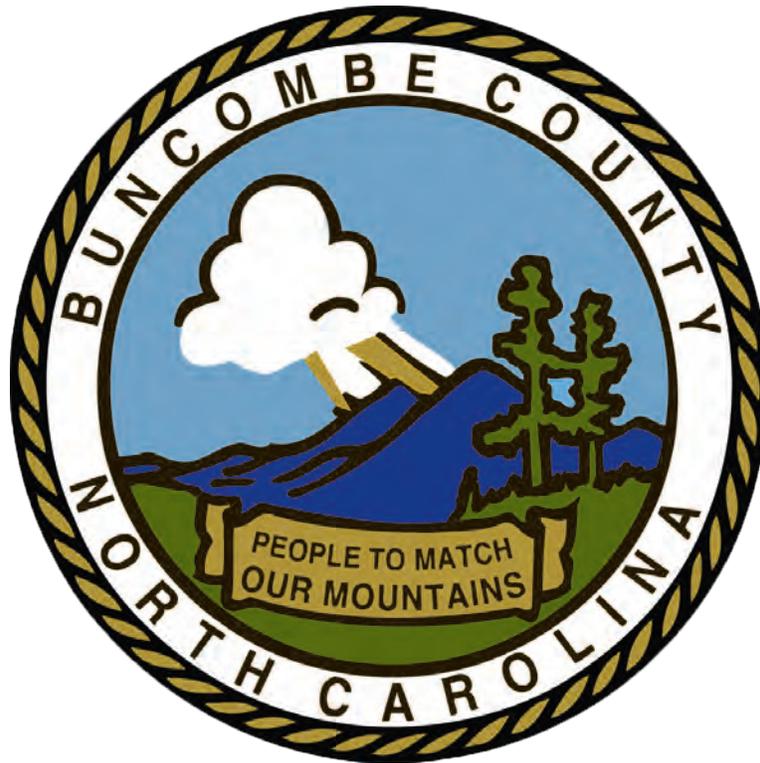
Our Mission:

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

We provide effective and efficient government our citizens can trust.

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

~ Buncombe County

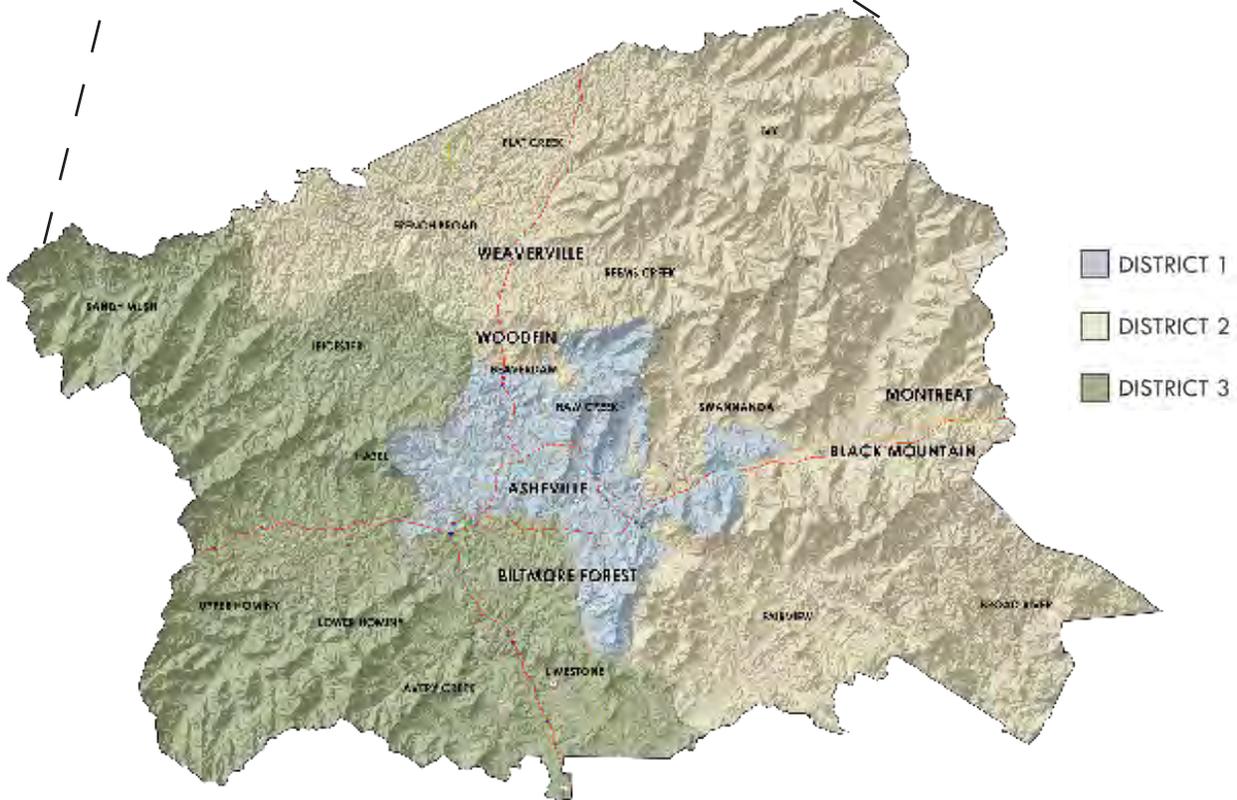


The Buncombe County Seal

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

Buncombe County

NORTH CAROLINA



<i>Population</i>	265,586
<i>Area</i>	656 square miles
<i>Date Established</i>	January 14, 1792
<i>County Seat</i>	Asheville

A BRIEF HISTORY OF BUNCOMBE COUNTY

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

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

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

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

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

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

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

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

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

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

A seven-member Board of County Commissioners governs Buncombe County today. The Chair is elected separately by all the qualified voters in Buncombe County every four years. Two commissioners are elected from each of the three House of Representative Districts in Buncombe County in staggered terms for four years. Each commissioner is required to reside in and represent one of the districts, and only the qualified voters of that district will be eligible to vote for that district seat.

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

The FY2020 adopted budget reflects the Commissioners’ continuing commitment to education, economic development and public safety.

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

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

NORTH CAROLINA ROOM

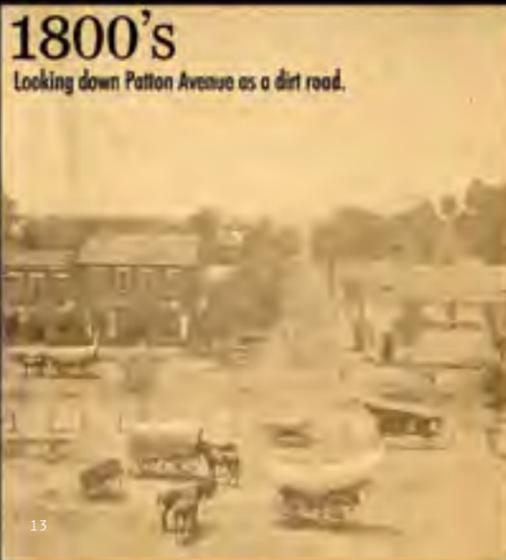
1879 COUNTY BUNCOMBE LOCAL HISTORY

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



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

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



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



1900's

1896
Vance Monument was constructed.



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

1910's
44,288
Population of Buncombe County in 1900.



1930's



1904

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



1927

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



1950's

241,419
Population of Buncombe County in 2011.



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

Asheville Then

1902



Asheville Now

2013



DISCOVER NORTH CAROLINA HISTORY

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

NORTH CAROLINA ROOM

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

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

Buncombe County

BOARD OF COMMISSIONERS

DISTRICT 1

DISTRICT 2

DISTRICT 3

CHAIR



Brownie Newman



Jasmine Beach-Ferarra, Vice-Chair



Amanda Edwards



Joe Belcher



Al Whitesides



Mike Fryar



Robert Pressley

COUNTY OFFICIALS

Quentin Miller
Drew Reisinger
Avril M. Pinder, CPA, ICMA-CM
Jim Holland, MBA
Lamar Joyner
Jennifer Barnette, MBA
Don Warn

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



Organizational Chart

ELECTED **APPOINTED** **SEPARATE BOARD**

Citizens

Board of Commissioners





Buncombe County Government

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

Jim Holland
Assistant County Manager



May 21, 2019

Dear Chairman and Commissioners,

I am pleased to present the recommended General Fund budget for Fiscal Year 2019-2020 (FY2020), which is prepared in accordance with The North Carolina Budget and Fiscal Control Act and provides funding to maintain Buncombe County's quality services as well as continue to advance your strategic priorities. This past fiscal year has been one of transition, creating a unique opportunity for Buncombe County staff to create a recommended budget in the midst of leadership changes. As you know, we have had three County Managers in the past 12 months. After my appointment in March, I jumped headfirst into the fiscal planning process. To that end, I met with every department to get an understanding of their available staff and resources in association with their requests for the upcoming fiscal year. Those meetings allowed me to direct our staff's priorities for the recommended FY2020 budget. This process has an eye toward ensuring departments are funded at levels that maintain high-quality service while respecting taxpayer dollars. It's a balancing act that illustrates that the burgeoning relationship between leadership and staff can deliver transparent, responsible budgeting for the Board of Commissioners and the Buncombe County community. With a renewed focus on integrity and accountability, this budgeting journey lays the foundation for how we operate and what the public can expect from us.



My recommended budget is as follows:

FY2020 BUDGET SUMMARY

I am recommending the following property tax revenue rate for FY2020:

- Countywide tax rate of 52.9 cents per \$100 of assessed value; this remains flat from the FY2019 tax rate

The FY2020 recommended budget amounts are as follows:

- General Fund budget of **\$334,517,752**, an increase of 3.27 % from the FY2019 amended budget
- Occupancy Tax Special Revenue Fund budget of \$28,192,947
- 911 Special Revenue Fund budget of \$857,000
- Register of Deeds Automation (ROD) Special Revenue Fund budget of \$270,312
- Fire & Service Districts Special Revenue Fund budget of \$33,691,566
- Mountain Mobility Special Revenue Fund budget to \$4,041,933
- Project Development Financing (PDF) Woodfin Special Revenue Fund budget of \$640,950
- Tax Reappraisal Fund budget of \$890,000
- Sheriff Forfeitures Fund budget of \$339,111
- Solid Waste Enterprise Fund budget of \$9,470,174
- Inmate Commissary and Welfare Fund budget of \$612,909
- Insurance and Benefits Fund budget of \$39,906,289

REVENUES

As noted, this spending plan is balanced with a proposed property tax rate of 52.9 cents per \$100 of assessed value.

General Fund Revenues, excluding appropriated fund balance, total **\$321,536,789**, this is an overall growth of 3.29% from the FY2019 amended budget.

With \$1,605,718,436 added to the tax base over the past year, the estimated tax base is \$38.977 billion, which is an annual tax valuation growth rate of 4 percent. \$646,543,334 in real property valuation related to the sale of Memorial Mission Hospital to HCA Healthcare is included. The resulting current year ad valorem tax revenue totals \$205,674,379 with a 99.75% tax collection rate.

Similarly, sales taxes for the General Fund is projected to increase over the estimated year-end actual receipts to \$33.5 million. This represents a 6.09% increase over FY2019 amended budget.

This plan proposes using \$12.98 million of fund balance whereby preserving a 15% minimum fund balance by policy.

This plan minimizes taxes and fees for local taxpayers, makes strategic investments in your priorities, supports the county's ability to deliver quality and timely services, enables the

organization to be proactive in addressing position pay and compensation inequities and continues funding for retirement obligations.

Board of Commissioners Strategic Priorities

In a resolution approved in December of 2017, this Board identified six key priority areas as a guide to shape partnerships and investments of resources to insure a healthy, safe, well-educated, thriving and sustainable community:



The following sections highlight notable spending across many budget areas that are specific to each priority area, listed in alphabetical order. The dollars noted provide highlights for the primary initiatives intended to impact each priority however is not an exhaustive list.

AFFORDABLE HOUSING

Our priority is ensuring comprehensive opportunities for affordable and safe housing as a foundation for healthy and thriving families and neighborhoods, with the goals to:

- Preserve and increase the stock of affordable housing including rental developments.
- Reduce substandard housing and expand opportunities for home repair.
- Support home ownership initiatives, including savings and credit building.
- Address the issues of homelessness in the County through partnership with the Asheville-Buncombe Homeless Initiative.

Proposed FY2020 program investments in Affordable Housing total **\$3,812,000**:

- Affordable Housing Services Program.....\$1,350,750
- Special Programs Funding for Lee Walker Heights Redevelopment.....\$1,200,000*
- Mountain Housing Opportunities East Haven Apartments Loan.....\$925,000
- Homeward Bound Coordinated Assessment/AHOPE Program Support.....\$130,000

- HOME Matching Funds.....\$75,000
- Homeward Bound Project Rebound Program Support.....\$50,000
- Manufactured Home Removal Program.....\$49,250
- City of Asheville Homeless Initiative Match.....\$32,000

*Previously appropriated and scheduled for FY2020

A new affordable housing investment for FY2020 is the Mountain Housing Opportunities (MHO) East Haven Apartments Loan. On April 2, 2019, the Board of Commissioners approved a loan agreement to support MHO in the development of East Haven Apartments in Swannanoa, NC for a total of \$2,200,000. This project meets the goal to preserve and increase the stock of affordable housing including rental developments. The loan supports the construction of 95 rental housing units that will be affordable to people with low and moderate incomes. The total cost of the project is \$16,800,000. In FY2020, Buncombe County is scheduled to disburse \$925,000 of the loan, based on project milestones.

Buncombe County's investments are informed by the work of the newly formed Affordable Housing Committee, a 3-member subcommittee of the Board of Commissioners, established to make policy and funding recommendations on housing affordability.

CLEAN AND RENEWABLE ENERGY

Our priority is to implement the best fiscally and environmentally responsible energy solutions to reach the goal of 100 percent renewable energy sources for Buncombe County's operations while helping to educate, equip and move our community toward practical renewable energy solutions, with the goals to:

- Reduce cost and lower emissions by improving the energy efficiency of Buncombe County facilities and fleet.
- Promote renewable energy projects and utilize renewable energy sources such as solar and wind where feasible for Buncombe County facilities and fleet.
- Foster environmental sustainability within the community through education, resources and programs for the public and community partners.

Proposed FY2020 investments in Clean and Renewable Energy total **\$350,000**:

- Community Clean Energy Fund.....\$350,000

Other leveraged multi-year funds (FY2019-FY2020) through grants and matched investments **\$340,000**:

- Residential Weatherization Grant.....\$300,000
- City of Asheville, weatherization grant match.....\$30,000
- City of Asheville, community retrofitting.....\$10,000

In addition, Buncombe County has engaged in a lease agreement with Duke Energy Progress, LLC for the development of a solar farm at the Buncombe County landfill. Duke Energy Progress is in the process of conducting an engineering analysis of the landfill to determine site specifications as well as working through the interconnection process. The process may take at least 18-24 months. It is anticipated that site construction could begin by the end of calendar year 2020. Buncombe County will receive renewable energy certificates for the power generated.

DIVERSE COMMUNITY WORKFORCE

Our priority is cultivating a robust, inclusive local economy with a diverse workforce and pipelines to jobs and education for all, with the goals to:

- Leverage economic development policy to broaden and diversify the development of new and expanded businesses and industries.
- Invest in neighborhood- and community-based jobs and education initiatives.
- Engage in partnerships for innovative workforce models such as worker owned coops, apprenticeships and job skills training.
- Support small business development with emphasis on historically underserved populations.
- Implement practices for recruiting and maintaining a diverse, qualified workforce of Buncombe County employees.

Buncombe County's proposed FY2020 investments in the priority of Diverse Community Workforce total **\$1,693,982**:

Investment in Community Workforce Development

- Isaac Coleman Economic Community Investment Grants.....\$500,000
- Education Support for career-focused youth programs.....\$317,500
- Work First Transportation support.....\$100,000
- Skills Training Employment Program (STEP).....\$90,292
- Workforce support for people with justice involvement.....\$60,228
- Employment & Training (E&T) transportation support.....\$25,000
- WNC Diversity Engagement Coalition membership.....\$10,000
- Government Alliance on Race and Equity.....\$7,500

Investment in Buncombe County Employees

- County wide staff development.....\$583,462

In addition to investments into our community to strengthen workforce opportunities, the recommended budget includes funding to ensure that regular full and part time Buncombe

County employees are paid a minimum of \$15 per hour. This updated living wage plan is vital for our organization to begin addressing pay inequities while helping our employees with the reality of Buncombe County's cost of living.

Further enabling the ability to address pay inequities, this budget also establishes dollars for the organization to work towards addressing pay and compensation needs within departments. This would occur following the adoption of a pay and compensation philosophy and identifying an approach for prioritizing salary adjustments or other personnel related needs.

As part of maintaining a quality workforce, this budget includes a 1.77% Cost of Living adjustment for employees as well as addresses an increase to the state required employer contribution rate.

The FY2020 recommended budget provides funding for ongoing retirement obligations as well as estimated payments for approximately 25 employees planning to retire by the end of calendar year 2019 under the 2016 Early Retirement Incentive (ERI).

For individuals that retired prior to FY 2020, lapsed salary will be utilized to absorb the ERI benefit, one-third portion of their annual salary and associated FICA.

EARLY CHILDHOOD EDUCATION

Our priority is ensuring that every child in Buncombe County has an equal opportunity to thrive during their first 2,000 days including access to quality early childhood education, with the goals to:

- Collaborate with community leaders and stakeholders for a coordinated system approach.
- Increase the availability of high quality early childhood care and education with an emphasis on pre-k programs.
- Address issues of affordability, both for providers in a sustainable business model and for families in access to care.
- Support a robust career track in the field of early education, with development ladders from entry level to highly educated, credentialed, seasoned professionals.
- Cultivate a system that responds to the needs of families, such as those impacted by trauma, poverty and addiction.

Proposed FY2020 investments in Early Childhood Education total **\$3,600,000**:

- New grants for Early Childhood Education and Development\$1,947,894
- Asheville City Schools, Local Preschool direct services.....\$851,411
- Southwestern Child Development, Valley Child Development Center.....\$207,508
- Warren Wilson College, PEECE Program.....\$200,235
- Buncombe Partnership for Children, Professional and System Development...\$153,000

- Community Action Opportunities, Johnston Elementary Classroom.....\$131,916
- YWCA, Early Learning Program.....\$79,000
- Asheville City Schools, Christine Avery Learning Center.....\$29,036

The Board of Commissioners adopted a resolution on October 30, 2018 to invest annually \$3.6 million in Early Childhood Education beginning in the FY2020 budget. Buncombe County's investments are informed by the work of the newly formed Early Childhood Education and Development Committee, a 15-member group including 3 members of the Board of Commissioners, established to make policy and funding recommendations on the issue.

JUSTICE RESOURCE SUPPORT

Our priority is coordinating a justice system that is efficient, effective, equitable, and protects our public safety while holistically addressing the needs of people involved in the system, with the goal to:

- Enhance the efficiency and effectiveness of the criminal justice system.
- Focus on law enforcement approaches informed by best practices for serving people impacted by mental illness, addiction, homelessness, poverty and trauma.
- Offer diversion and alternatives to incarceration for low-level, first-time nonviolent offenders and people with mental illness and substance use disorders.
- Focus on community-based pretrial justice solutions while prioritizing safety and offender accountability.
- Support people who are incarcerated and those re-entering the community from incarceration.
- Offer trauma-informed support for victims of crime, including domestic violence, sexual assault and discrimination.

Proposed FY2020 investments in justice resource support total **\$1,538,335**:

- Adult diversion programs.....\$360,123
- Specialized prosecution unit for domestic violence.....\$261,475
- Specialized prosecution unit for jail case processing.....\$176,903
- Specialty treatment courts.....\$130,682
- Jail-based case management.....\$120,717
- Batterer intervention services.....\$105,000
- Domestic violence focused deterrence.....\$91,700
- Domestic violence crisis services.....\$80,000
- Social Worker for Public Defender's Office.....\$70,266
- Juvenile diversion program.....\$63,841
- Expungement program.....\$32,628
- District Attorney case processing portal.....\$30,000
- Prison re-entry services.....\$15,000

With a goal of enhancing the efficiency and effectiveness of the criminal justice system and in alignment with the Sheriff's Office 21st Century Policing approach to have "Safe and effective policing services" I am recommending 6 Patrol Deputy positions be approved.

As outlined by Sheriff Miller, the Sheriff's Office is committed to partnering with communities to engage in neighborhood problem solving. The **Patrol Deputies** will focus on community engagement as a means to increase public safety. The current level of resources requires the Sheriff's officers to be driven by call volume and prevents them from having the opportunity to engage at a level that will have lasting impact. On average, 12-14 patrol deputies currently cover 656 square miles per shift. These positions enables coverage to 14-16 patrol deputies per shift.

Additionally in alignment with your priority and the Sheriff's focus on best practices that serve people impacted by mental illness, addiction, homelessness, poverty and trauma, I am recommending 4 Detention Officers. Adding these positions that will serve as **Intake Specialists** enables the Detention Facility staff to be able to evaluate an arrestee more comprehensively before entry into the Detention Facility. Through a questionnaire process, an Intake Specialist will assess if any force was used in an arrest, determine any level of impairment or intoxication, and the need for any medical attention including the need for overdose treatment.

OPIOID AWARENESS

Our priority is stemming the disease of opioid addiction, a crisis that threatens the health and safety of growing numbers of people in our community, with the goal to:

- Increase public awareness about the disease of opioid addiction and ways that the community can be a part of the solution.
- Equip professionals and the public with the information and tools for prevention and response, with a focus on youth prevention.
- Limit the supply of prescription painkillers and illegal opioids in the community and hold the industry accountable that made the epidemic possible.
- Increase access to mental health and substance abuse treatment services.
- Respond and follow-up when overdoses occur to reduce harm and increase wellness.

Proposed FY2020 investments in Justice Resource Support total **\$926,642:**

- Social Work program substance abuse services.....\$661,000
- Opioid/felony drug diversion program.....\$89,600
- Partnership for Substance Free Youth/Drug free communities.....\$79,823
- Peer support specialist for overdose prevention.....\$54,219
- Naloxone.....\$32,000
- Syringe exchange.....\$10,000

Other Opioid Response funds through Public Health Agreement Addenda: **\$21,537**

Maintaining Quality Services and Ongoing Operations

The following section provides an overview of significant items of funding in the recommended budget that are important to maintaining quality service delivery or are part of ongoing operations.

GENERAL FUND

- **General Government**

Strategic Partnerships

Buncombe County invests in a thriving and sustainable community through annual Strategic Partnership Grants. Community-based organizations submit funding applications for consideration by the Board of Commissioners. Grants are awarded to specific projects that work toward community outcomes in alignment with county goals. For FY2020, these grants are budgeted for a total allocation of \$605,680. This is a flat amount from FY2019, with an adjustment for \$331,795 which was transferred to the Affordable Housing Services Program to be used for housing-related investments. Also included in the Strategic Partnership Grants cost center is \$500,000 for the Isaac Coleman Economic Community Investment program, investments for neighborhood-based pipelines to jobs and education. In addition, Tipping Point Grants are included at \$100,000 for small grants to amplify community efforts toward building community resilience.

The awards will be categorized by area of funding as they relate to the functions of Public Safety, Human Services, Economic & Physical Development, Cultural and Recreational and Education.

General Services

An HVAC specialist position is needed to maintain and service the Building Automation Systems (BAS) for the county's HVAC. Building Automation is an energy management system which efficiently controls the heating, ventilation, and air conditioning system. The contract for this service was eliminated.

County Manager's Office

One additional Assistant County Manager position is recommended in order to provide alignment, consistency, and support among county departments.

Also included in County Manager budget is \$75,000 for facilitation of an organizational strategic plan.

- **Education**

Community College and Public School Funding

The recommended budget for Buncombe County Schools, Asheville City Schools and Asheville Buncombe Technical Community College totals \$87,454,167. Included is an increase of \$3,557,230, 4.24% over FY2019 amended.

Based on School Year 2017-18, the most recently available data, Asheville City Schools ranks #2 and Buncombe County Schools ranks #15 in the state for per pupil expenditures based on local funding. The total combined Federal, State and local per pupil expenditures for Asheville City Schools is \$12,344 and for Buncombe County Schools the total is \$9,408.

The state average per pupil expenditure for all public schools is \$8,984.

Additional dollars that are part of the Education function are outlined in the Strategic Priorities of Early Childhood Education and Diverse Workforce.

- **Economic & Physical Development**

The FY2020 Economic Development budget reflects a decrease of \$3,303,039 due to the natural expiration of the Jacob Holm Economic Development Agreement (EDA) and renegotiation and consolidation of two Linamar EDAs. While this decrease is significant, the future outlook for economic development remains optimistic. Economic development projects that launched in prior years will continue to grow, and the FY2020 budget includes economic incentives for 10+ industries that will create 1,000+ new jobs and 250+ million in capital investment over the next five years. These industries represent a diverse economic portfolio, including automotive (Linamar), aerospace (GE Aviation), advanced manufacturing (Haakon), and healthcare (Avadim) sectors. Additionally, the County's economic development policy has driven higher wages and, for agreements established in FY2019, the average wage of these jobs will be approximately \$22.00/hour, or \$45,760 /year with a minimum of 50% benefit coverage. For comparison, per Just Economics, the living wage for a single individual living in Western North Carolina for 2019 is \$13.65/hour (\$28,392/year) without employer provided health insurance, or \$12.15/hour (\$25,272/year) with health insurance provided by the employer.

The FY2020 budget also creates a special projects fund account that will allow the county to incrementally fund future economic development incentives overtime. In the FY2019 budget, the County will transfer \$3 million dollars of unexpended funds (due to the renegotiation of the Linamar agreements) to the special projects fund and reduce the FY2020 budgetary request. These funds will be earmarked and utilized for the payment of Linamar economic incentives in future budget years (\$6M owed between FY2020 and FY2024).

- **Debt Service**

The FY2020 recommended capital projects intended for debt financing total \$7,582,671. The debt costs for these recommended projects will not begin until FY2021. Included in the debt service budget for FY2020 are any existing debt service payments as well as the anticipated principal and interest payments for the FY2019 approved capital projects. Specific details for FY2020 recommended capital projects are outlined in the Capital Planning summary.

- **Transfers**

Transfers are comprised of dollars that are budgeted in the General Fund and are transferred to another fund in support of a specific need. Below outlines the recommended budget transfers:

- Affordable Housing.....\$2,400,000
- Transportation.....\$1,703,905
- Greenways.....\$450,000
- Conservation Easements.....\$150,000
- Tax Reappraisal Fund.....\$163,334

- **Human Services**

I am recommending the following positions for Health and Human Services; Public Health Division.

Buncombe County Health and Human Services currently contracts out the administration of two targeted case management programs to Community Care of Western North Carolina (CCWNC): Care Coordination for Children (CC4C) and Pregnancy Care Management (OBCM). This responsibility typically rests with the local health department, but the partnership with CCWNC was approved as a pilot approach in 2012. With Medicaid Transformation taking effect during Buncombe County's FY2020, the local health department will reabsorb the responsibility of directly administering the programs. The county will hire **9 Care Coordination staff members: 1 supervisor, 2 lead care coordinators, and 6 care coordinators**. The programs are proposed to be fully supported by Medicaid dollars, billed on a per member per month basis.

CAPITAL PLANNING

For FY2020, the following Capital and Information Technology amounts are recommended:

- Capital Improvement Plan projects total **\$8,682,288**:
 - Pay as you Go projects.....\$1,099,617
 - Debt service projects.....\$7,582,671

- Information Technology needs totaling **\$479,400**

All Pay as you Go and Information Technology projects are recommended to be funded with Capital Savings. The current amount available for Capital Savings is \$1,602,452. The total savings to be used is \$1,579,017 with a remaining balance of \$23,435.

In coordination with the Interim General Services Director, the County employed a point system to determine which vehicles may be eligible for replacement during FY2020. This method factors in a vehicle's age, mileage and accumulated repair costs as measures of its overall condition. As a result of that analysis, and following consultation with Sheriff Miller, the recommendation is to replace 48 Public Safety vehicles totaling \$1,651,174. No general government vehicles met the criteria for replacement during this budget cycle. The Finance Director intends to secure short term debt to pay for the vehicles over a 59-month repayment schedule. This recommendation allows the Sheriff's office to ensure reliable and safe fleet resources.

Other Annual Funds

- **Enterprise Funds**

Solid Waste Disposal Fund

A new five-year franchise for residential waste and recycling collections in the unincorporated portions of Buncombe County is planned to be awarded and will be effective January 1, 2020. Under the proposed franchise, residents will have the option to subscribe to this service and will receive rollout carts for both waste and recycling. The new franchise format will create gains in collection efficiencies and incorporate contractor accountability measures.

- **Internal Service Fund**

Insurance and Benefits Fund (Health and Dental Insurance)

Factors driving an increase of expenditures in the General Fund in association with Health Care and liability claims costs are primarily the cost of prescription drugs and an increase in professional service costs for primary care and specialist doctor visits. Another significant factor was a large increase in the County's stop-loss insurance rate. In addition, this budget assumes that employee contributions to the plan will remain at current levels.

In closing, in the coming year I will work with the board to develop a strategic plan. My desire is to focus energy and resources in a way that strengthens operations and ensures that employees and stakeholders are all working toward common goals. We will continue to assess and adjust the organization's direction to provide the highest quality service in the most efficient and cost effective manner possible. We will additionally review and implement financial policies that are designed to protect the public's finances with accountability to the taxpayers. My goal is that in everything that we do we will demonstrate the highest level of integrity as we work together to rebuild the public's trust and move our County forward.

I wish to extend my personal gratitude for the hard work and diligence of the Budget team under the leadership of Jennifer Barnette, the Performance Management team under the leadership of Eric Hardy in partnership with Department Directors and staff in the development of this budget. I also extend my appreciation to the Buncombe County Board of Commissioners for their support in preparation for the 2020 Fiscal Year.

I am grateful to each of you for your leadership and support, and I welcome your comments and suggestions as you review the attached information in the days ahead.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Avril M. Pinder". The signature is written in a cursive style with a large initial "A" and "P".

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

EXECUTIVE SUMMARY

The following summary presents a general overview of the Fiscal Year 2019-2020 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 adopted budget.



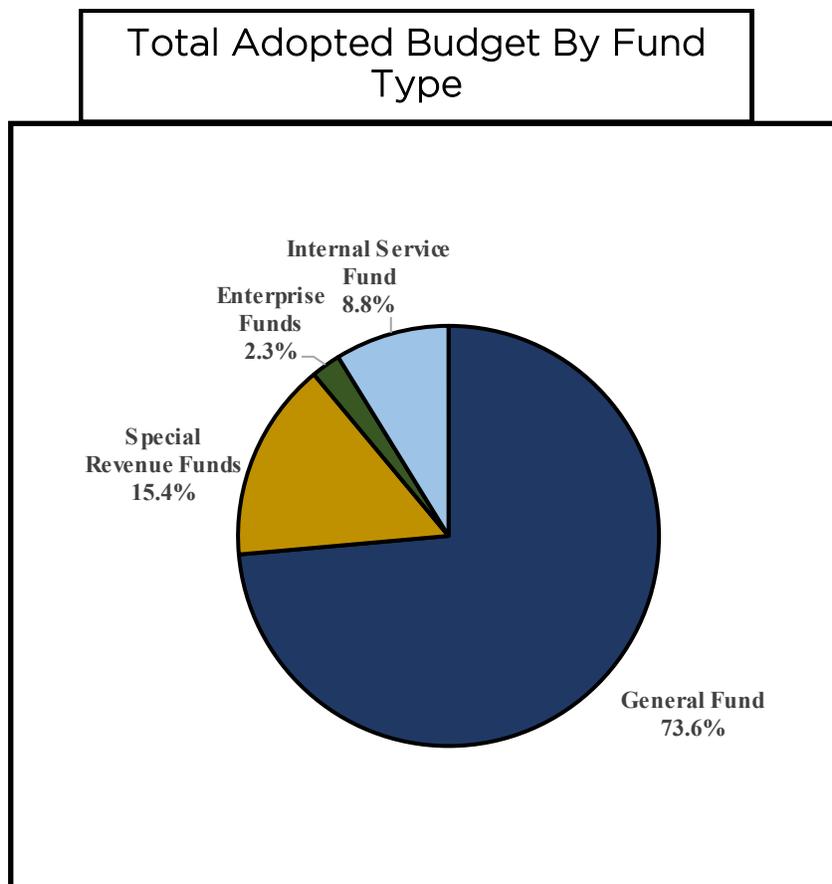
TOTAL COUNTY FUNDS

The total operating budget for Buncombe County in fiscal year 2020 is 454,479,768. The largest fund is the **General Fund**, which is the County’s main operating fund. The General Fund budget total is \$334,450,200 an increase of 3.25% from the FY2019 amended budget. This increase is primarily due to aligning with Board of Commissioners strategic priorities and new positions.

The next largest group of funds is the **Special Revenue Funds**. The total operating expenditures for these funds are \$69,851,196, an increase of 10.54% from FY2019 amended budget. This increase largely stems from an increase of the assessed tax revenue within Fire Service District Revenue Fund and increased projected occupancy tax in the Occupancy Tax Revenue Fund.

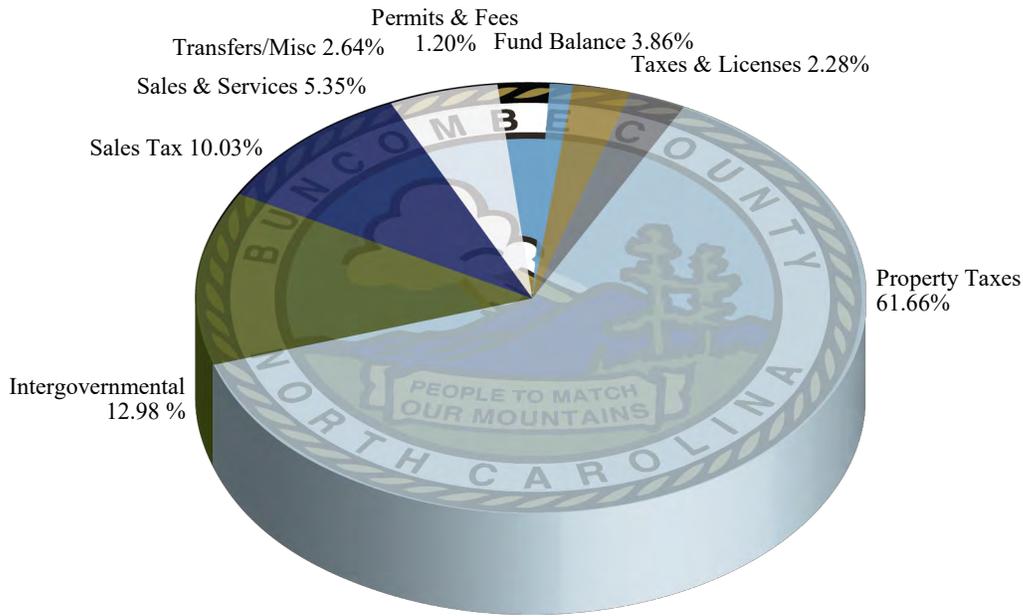
The **Enterprise Funds** have expenditures of \$10,272,083. This is a decrease of 3.22% from last year’s amended budget, and a 1.47% decrease from last year’s adopted budget primarily due to the removal of one-time expenditures related to the opening of the Transfer Station in FY2019. Enterprise Funds are self-supporting and do not rely on any contributions from the General Fund.

The budget for the **Internal Service Fund** includes expenditures of \$39,906,289 and are for County commercial liability programs and the operations of its self-insurance, group health, dental, workers’ compensation, unemployment, Local Government Employees Retirement System stabilization, and general liability programs.



GENERAL FUND

WHERE DOES THE MONEY COME FROM? FY2020 REVENUES/SOURCES – GENERAL FUND



MAJOR REVENUE SOURCES:

Primary Revenue Sources	2017/18 Actuals	2018/19 Adopted	2018/19 Amended	2019/20 Budget	% Change from FY 2019 Amended
Property Tax	\$ 195,644,200	\$ 197,302,014	\$ 197,302,014	\$ 206,224,379	4.52%
Sales Tax	\$ 31,217,622	\$ 31,608,204	\$ 31,608,204	\$ 33,533,237	6.09%
Intergovernmental	\$ 42,973,505	\$ 41,400,273	\$ 42,075,233	\$ 43,401,919	3.15%
Other Taxes and Licenses	\$ 7,243,037	\$ 7,556,520	\$ 7,556,520	\$ 7,613,317	0.75%
Permits & Fees	\$ 4,520,694	\$ 3,702,841	\$ 3,702,841	\$ 4,010,157	8.30%
Sales & Services	\$ 16,722,794	\$ 16,802,570	\$ 16,820,509	\$ 17,885,815	6.33%
Total	\$ 298,321,852	\$ 298,372,422	\$ 299,065,321	\$ 312,668,824	4.55%

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

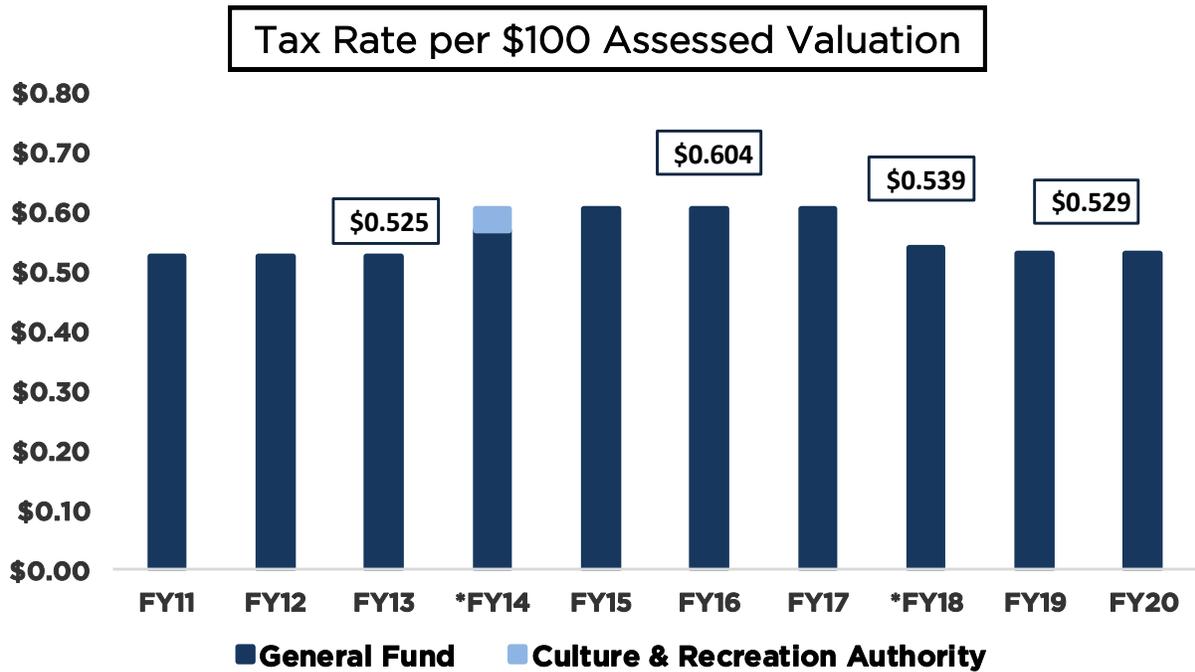
MAJOR REVENUE SOURCE: PROPERTY TAX

The total budget for the General Fund is \$334,450,200. The General Fund derives its revenue from a variety of sources. The County's largest revenue source, accounting for 62% of the General Fund is Property Tax, which totals \$206,224,379 for the FY2019 – 2020 year. This is an increase of \$8,922,365 or 4.52%, from the FY2019 adopted budget.

The FY2020 budget estimate for Property Tax is based a 99.75% collection rate. Current year Property Tax revenues are budgeted at \$205,674,379 based on the valuations below, first prior-year Property Tax revenues are budgeted at \$150,000, Property Tax revenues related to property audit discoveries are budgeted at \$350,000, and interest is budgeted at \$50,000.

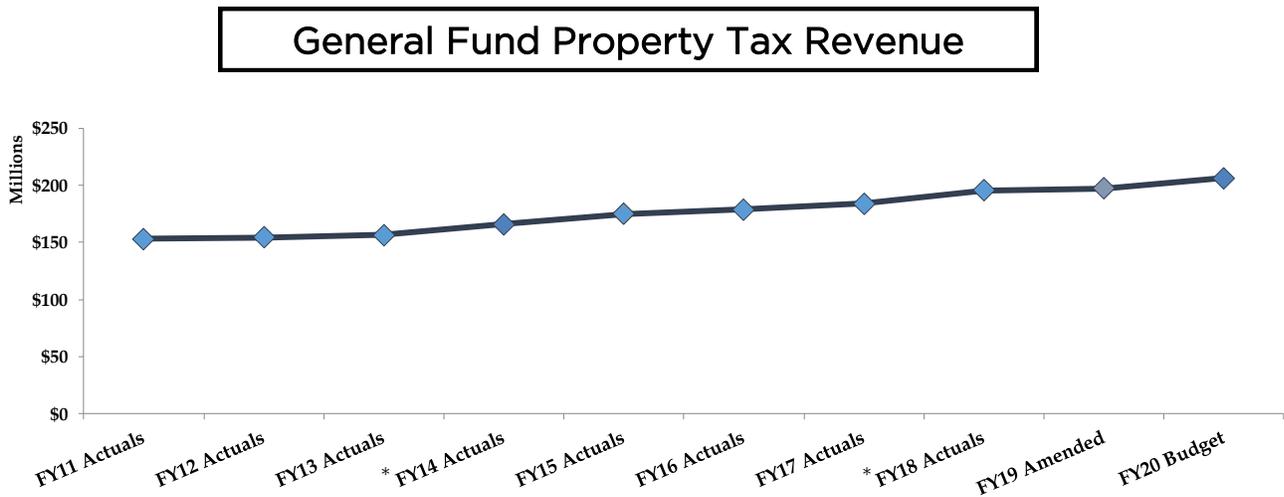
Fiscal Year Tax Year	2020 2019
Real Property	\$ 33,898,147,631
Personal Property	1,987,121,897
Public Service Companies	738,338,689
Registered Motor Vehicles	2,353,679,749
Total Value	\$ 38,977,287,966

The tax rate for FY2020 is adopted at 52.9 cents per \$100 of property value. This tax rate remains the same from FY2019.



* Reappraisal Year

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



* Reappraisal Year

Primary Revenue Source	2017/18 Actuals	2018/19 Adopted	2018/19 Amended	2019/20 Budget	% Change from FY 2019 Amended
Property Tax	\$ 195,644,200	\$ 197,302,014	\$ 197,302,014	\$ 206,224,379	4.52%

The amount above includes current year, prior first year, interest and property audit discoveries.

MAJOR REVENUE SOURCE: SALES TAX

The next largest source of revenue is Sales Tax. It is estimated to increase from FY2019 estimated actuals by 3.21% to \$33,533,237. Buncombe County continues to be the retail hub of western North Carolina supported by a major mall, a vibrant central business district, and several new shopping centers and mixed use developments including Asheville Outlets, a major retailer outlet mall which opened in May 2015. Sales tax is a volatile revenue source and was negatively affected by the decrease in consumer spending during the recession. In addition, in 2007 the General Assembly passed legislation to repeal the Article 44 sales tax, the third one-half percent local-option sales tax authorized in 2001. This is often referred to as the Medicaid Relief Swap as the State assumed County Medicaid costs in exchange for elimination of the local Article 44 sales tax and a commensurate increase in the State sales tax rate. The State took over one-quarter cent of the Article 44 sales tax on October 1, 2008, and the remaining one-quarter cent on October 1, 2009.

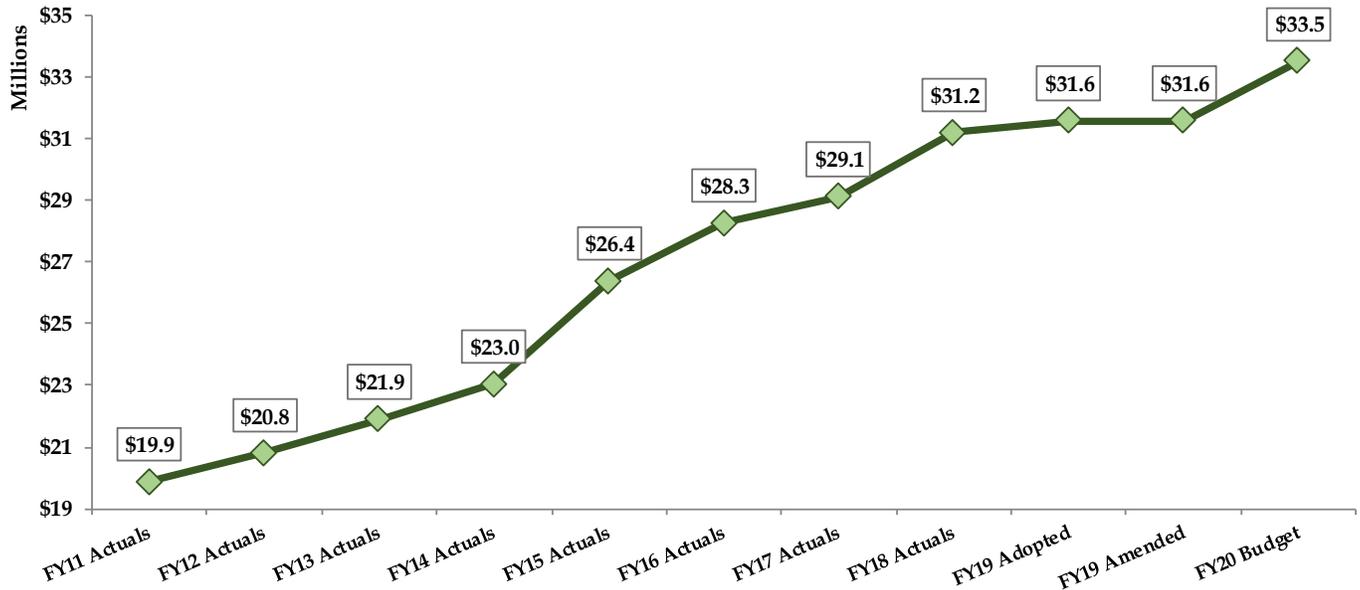
Sales tax revenue is reviewed monthly and estimates are based on actual revenue received over the last twelve months. Buncombe County levies four local-option retail sales and use taxes:

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

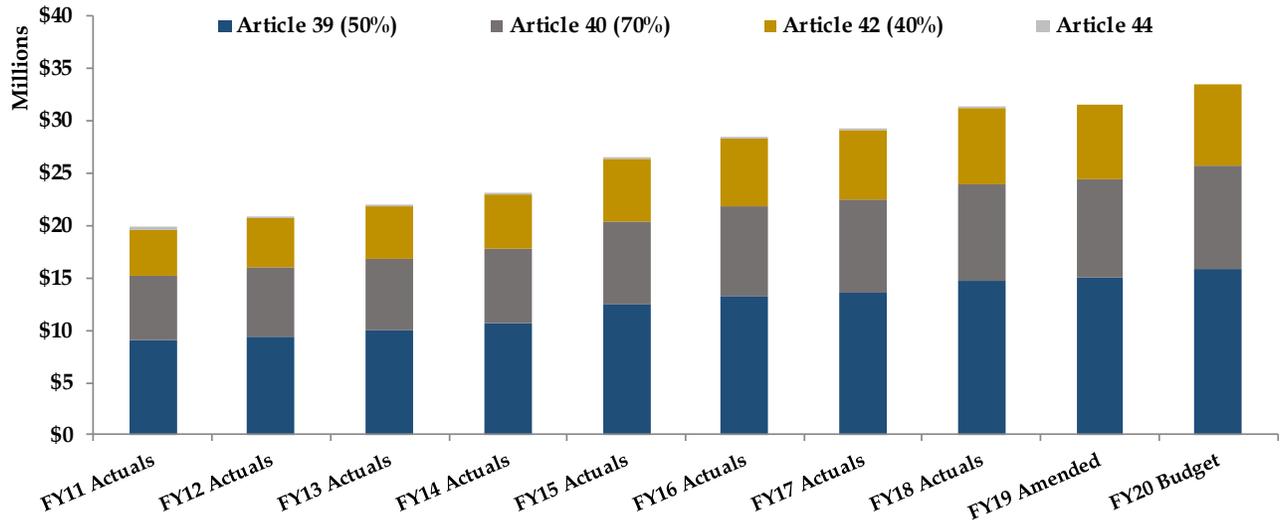
The remaining proceeds from the Article 39 (50%), Article 40 (70%), and Article 42 (40%) sales and use taxes are allocated among the municipalities, fire districts, and County on the ad valorem or tax levy basis. The ad valorem basis distributes sales tax revenues based on relative property tax levies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

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

General Fund Sales Tax



General Fund Sales Tax by Article



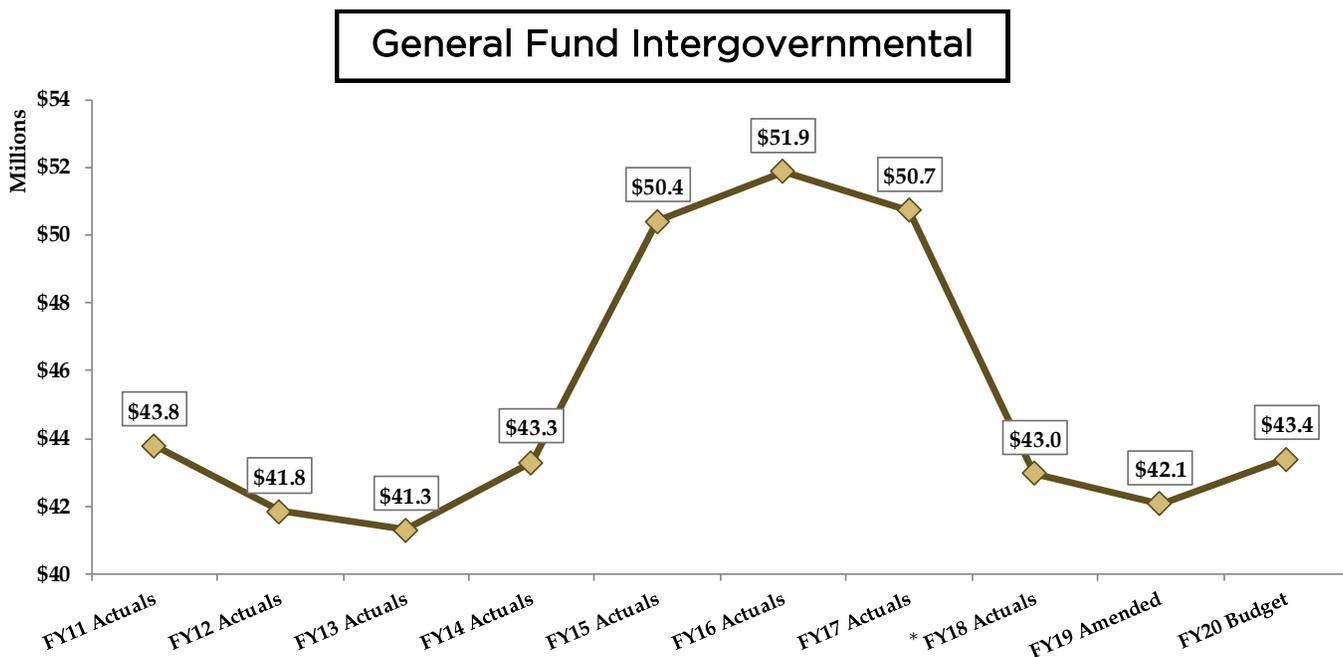
General Fund Sales Tax	2017/18 Actuals	2018/19 Adopted	2018/19 Amended	2019/20 Budget	% Change from FY 2019 Amended
Article 39 (50%)	\$ 14,683,818	\$ 15,009,290	\$ 15,009,290	\$ 15,825,800	5.44%
Article 40 (70%)	\$ 9,278,734	\$ 9,350,743	\$ 9,350,743	\$ 9,903,306	5.91%
Article 42 (40%)	\$ 7,242,751	\$ 7,248,171	\$ 7,248,171	\$ 7,804,131	7.67%
Article 44	\$ 12,318	\$ -	\$ -	\$ -	-
Total	\$ 31,217,622	\$ 31,608,204	\$ 31,608,204	\$ 33,533,237	6.09%

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

MAJOR REVENUE SOURCE: INTERGOVERNMENTAL

Intergovernmental revenues include grants and payments from federal, state, and other local governmental units. Intergovernmental revenues are adopted at \$43,401,919 and account for 12.98% of General Fund revenues in the FY2020 budget.

The County expects to receive approximately \$34.97 million in federal and state funds for the Social Service Department (DSS) and Direct Assistance division in FY2019-2020. Public Health is also expected to receive \$4.5 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 FY2020.



*\$9.9 million decrease in FY2018 due to a state change in the processing of vendor payments for Non-Emergency Medicaid Transportation program.

General Fund Intergovernmental Revenue	2017/18 Actuals	2018/19 Adopted	2018/19 Amended	2019/20 Budget	% Change from FY 2019 Amended
Intergovernmental	\$ 42,973,505	\$ 41,400,273	\$ 42,075,233	\$ 43,401,919	3.15%

OTHER REVENUE SOURCES:

Other Taxes & Licenses

This revenue source, representing 2.28% of the budget, includes \$4,800,000 for the real property transfer tax (excise tax) and \$1,426,000 for video programming taxes. The Rental Car Tax is budgeted at \$500,000, Heavy Equipment Rental Tax at \$238,317, Beer and Wine Tax at \$625,000, privilege License Tax at \$24,000 for FY2020.

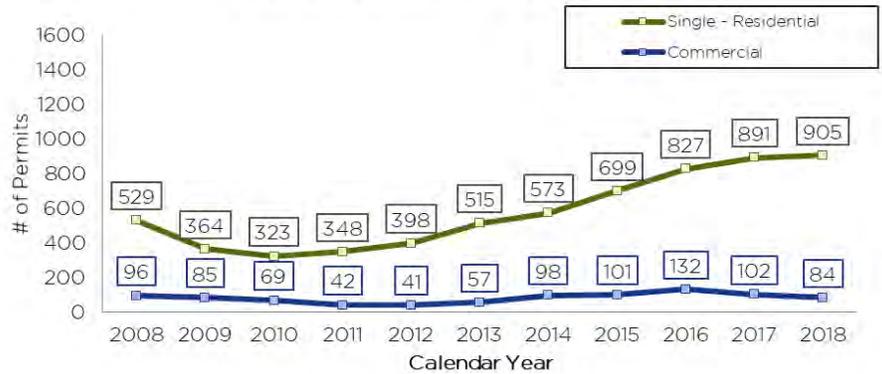
Permits & Fees

The permits and fees revenues include building permits and inspection fees and Register of Deeds' fees such as marriage licenses and recording fees. The revenue generated for licenses and permits makes up 1.20%, or \$4,010,157, of the General Fund revenue. Permits and Inspections make up 63% of these total revenues.

The Permits and Inspections Department inspects new construction using staff inspectors to enforce the North Carolina State Building Code.

In 2018, Single-Family home construction growth continued to slow. From 2017 to 2018, growth was at 1.6%, while the previous two years were 7.7% (2017) and 18.3% (2016).

Building Permits Issued



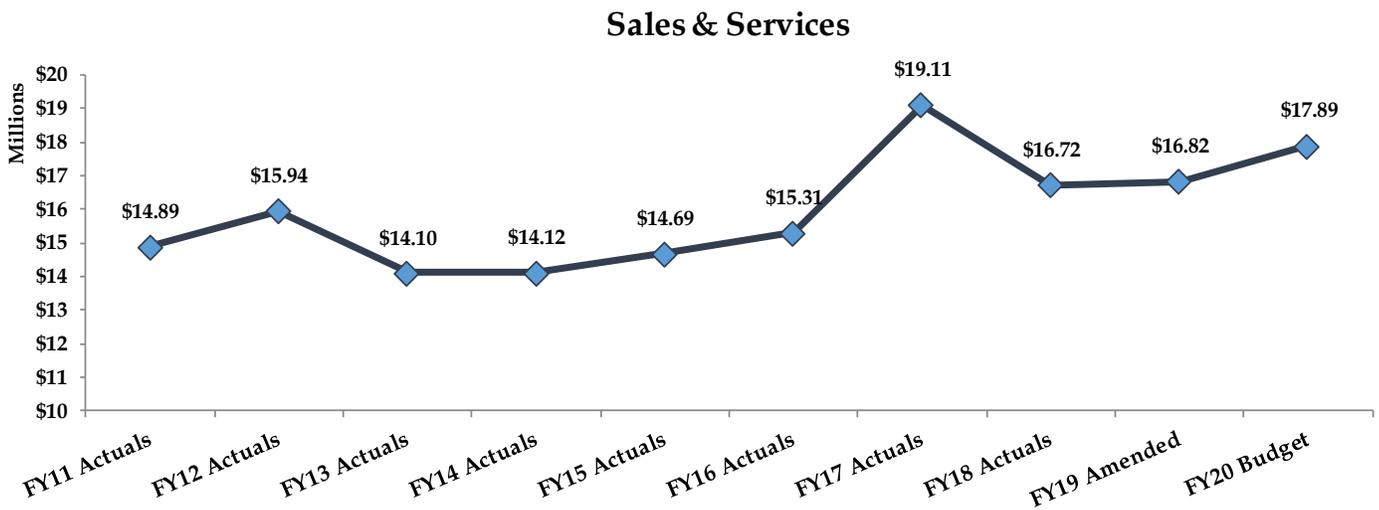
Multi-Family construction decreased from calendar year 2017 to 2018. In 2017, 25 buildings were constructed consisting of 512 units total, while in 2018, 8 buildings were constructed consisting of 168 units total.

Commercial construction decreased 17.6% in 2018, a continuing trend from 2017 (22.7% decrease).

Sales & Services

These revenues represent charges for County services that are provided by County Departments. Included in revenues for sales and services are Public Health revenues, EMS fees, and Jail revenues. For FY2020, adopted General Fund revenues for sales and services are estimated at \$17,885,815, a 6.33% increase from FY2019 amended budget. Sales and Services represent 5.35% of the total General Fund budget. Revenues are estimated to be \$1.6 million for Public Health, \$6.2 million for EMS, \$3.4 million for the Jail, \$1.2 million for Tax Collections, \$2.1 million for rental income, \$677,172 for parking services, \$480,000 for the Sheriff's Office, and \$2.3 million across other departments in the county.

General Fund Sales & Services



*Reflects reclassification of CJIS Licensing revenues, ID Bureau revenues, Tax Collection revenues, and IT revenues previously classified as Intergovernmental. Also includes Occupancy Tax Collection Fees and Sheriff/Behavioral Health revenues previously classified as Miscellaneous revenue.

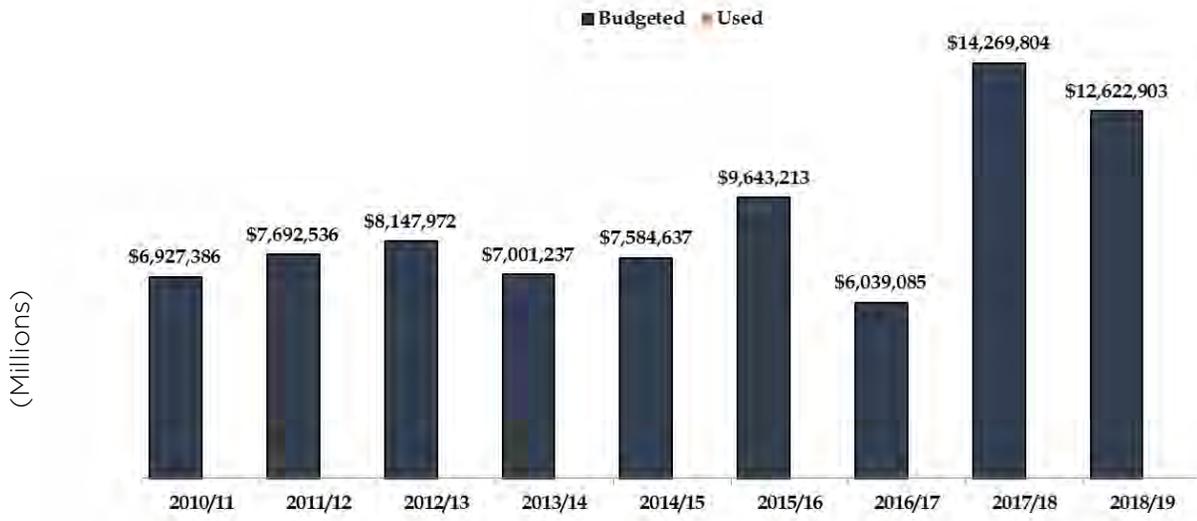
Other Revenues

These revenues include investment earnings, indirect cost charges, proceeds of capitalized leases, donations, sale of assets which are budgeted at \$1,632,515 for FY2020. Additionally, other revenues include transfers from other funds, which are budgeted at \$7,235,450.

Fund Balance

In the General Fund, \$12,913,411 of fund balance is appropriated in the FY2019-2020 budget. This accounts for 3.86% of General Fund appropriations. The projected fund balance assures the county will maintain its sound financial position. The Board of County Commissioners is committed to maintaining a high level of service to the citizens of Buncombe County without increasing the burden on the taxpayer.

Appropriation versus Use of Fund Balance

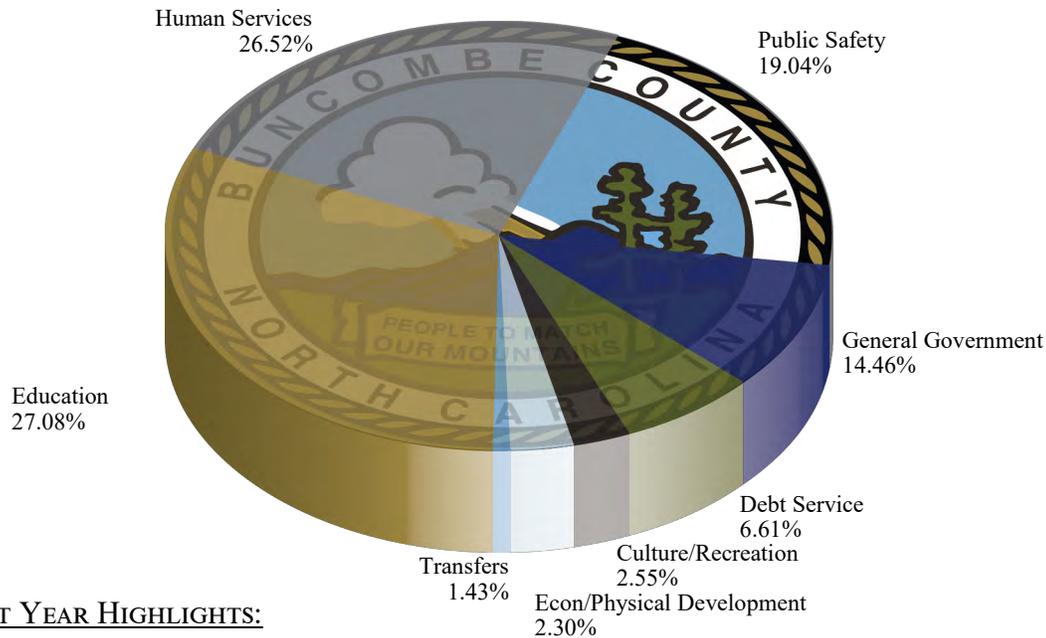


*Adopted Appropriated Fund Balance

GENERAL FUND (CONTINUED)

WHERE DOES THE MONEY GO?

FY2020 EXPENDITURES/USES – GENERAL FUND



BUDGET YEAR HIGHLIGHTS:

For the FY2020 budget, county officials continued a collaborative budget framework:

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

Buncombe County’s budget continues to focus on core services – Education, Human Services, and Public Safety. These core services consume 72.6% (\$242.9 million) of our FY2020 General Fund budget.

- Education continues to receive increased investment to recognize, retain, and recruit the best teachers and staff and to provide the support needed for our students to reach their full potential. The FY2020 budget includes \$68,052,371 for Buncombe County Schools and \$12,626,196 for Asheville City Schools for continued investment in locally funded positions, behavioral health, and utility rate increases. \$6,775,600 is adopted for AB-Tech Community College. \$3,600,000 is adopted for Early Childhood Education to align with County Commissioner Strategic Initiatives.
- Buncombe County’s Health and Human Services function primarily consists of the Social Services and Public Health divisions. The Social Services division provides mandated core services that protect the most vulnerable members of our community. The Public Health division works to promote and protect the public’s health. This budget includes significant increases to the Social Services division attributed to Foster Care Board payments due to higher

level home needs and the addition of the 18-21 Foster Care Program (\$339,271) and \$877,131 in the Public Health division as a result of reassuming the direct administration of Care Coordination from Community Care of North Carolina. Each division is anticipated to receive offsetting revenues that relate to these increases.

- Public Safety includes an increase of \$471,819 for six new patrol positions and an increase of \$302,982 for four new Detention Officer Intake Specialists for the Buncombe County Detention Facility. Emergency Services includes appropriations for additional training equipment (\$15,000), two new medical vending machines (\$30,000) and IV pump replacements (\$37,500).

The FY2020 budget includes \$1,230,805 for Strategic Partnership grants.

The FY2020 budget includes an increased retirement contribution rate mandated by the State Local Government Employees Retirement System (LGERS). In accordance with the LGERS Employer Contribution Rate Stabilization Policy, the retirement rate is expected to increase each year for the next two years. This budget includes \$7,944,158 in employer retirement contributions. Base salaries were impacted by approximately \$1.2 million due to the retirement rate increase from 7.80% to 8.95% for regular retirement and 8.50% to 9.70% for law retirement.

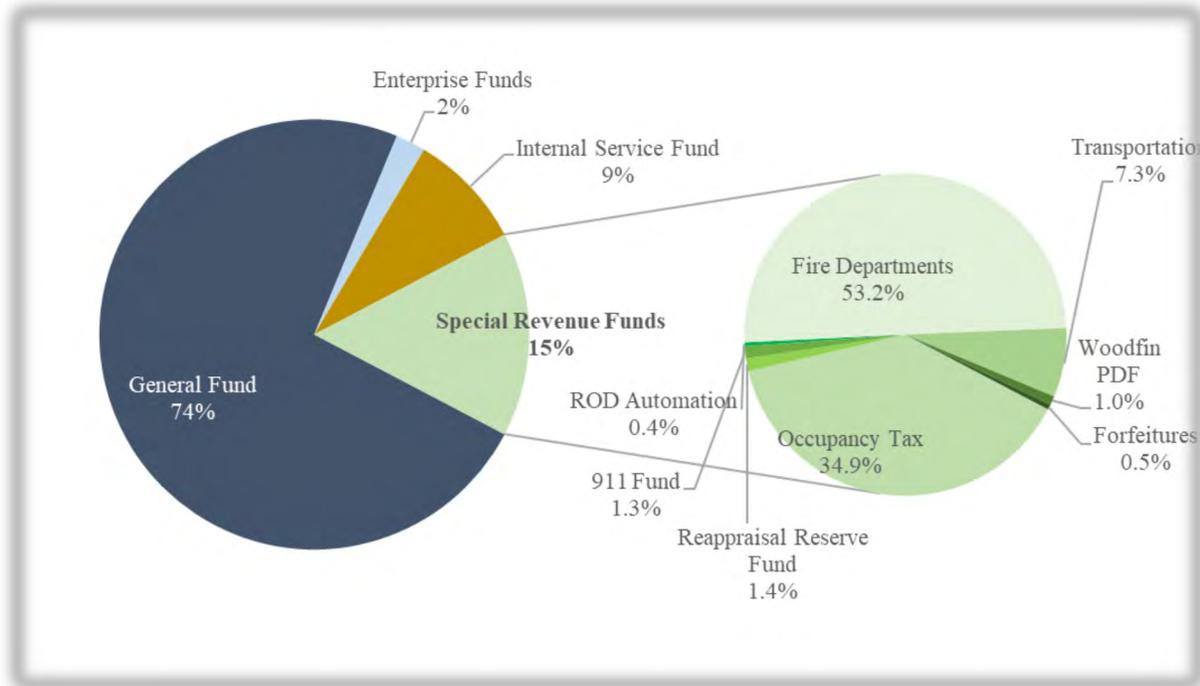
Other increases include \$1,605,800 in additional affordable housing investments, \$479,400 in Information Technology requests submitted through the County’s Capital Improvement Plan process, and \$630,870 from moving the Benefits and Risk cost center from an Internal Service fund into the General Fund.

General Fund Expenditures By Function



SPECIAL REVENUE FUNDS

The total budget for Special Revenue Funds is \$69,851,196. These funds represent 15.4% of the total County adopted budget. The funds that make up the group of Special Revenue Funds are the Register of Deeds Automation Fund, Tax Reappraisal Reserve Fund, Occupancy Tax Fund, 911 Fund, Fire Districts Fund, Transportation Fund, PDF Woodfin Downtown Fund, and the BCAT and Sheriff Forfeiture Fund.

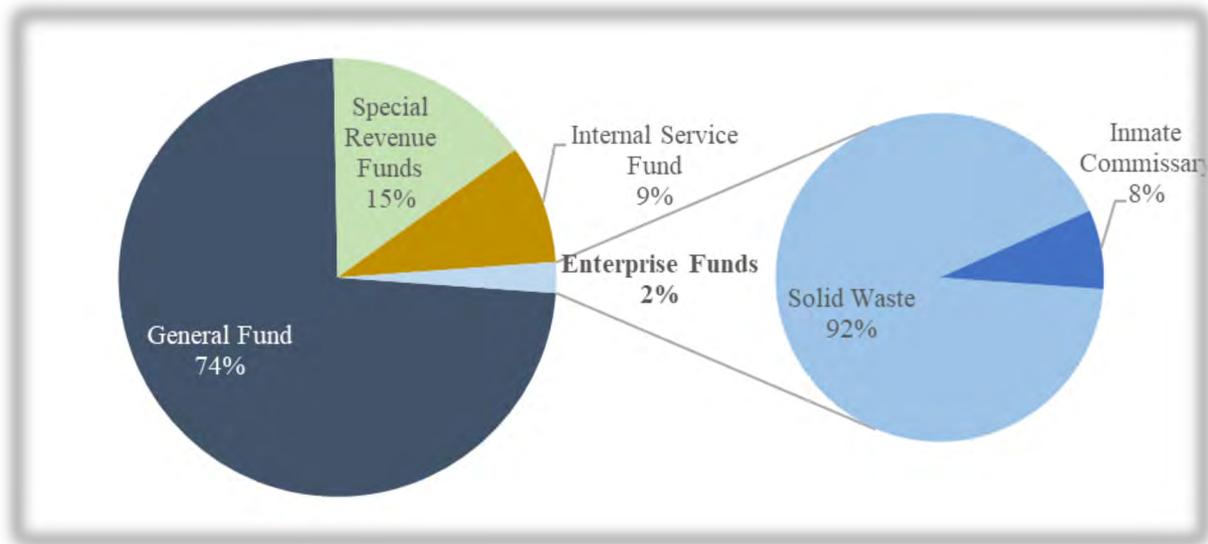


- The Register of Deeds Automation Fund has a budget of \$270,312 for FY2020. All of these funds are used for automating the Register of Deeds records. Per North Carolina statute, funds shall be expended on computer or imaging technology and needs associated with the preservation and storage of public records in the office of the register of deeds.
- The Tax Reappraisal Reserve Fund has a budget of \$890,000. This fund was established per North Carolina General Statute §153A-150.
- The Occupancy Tax Fund has a budget of \$27,000,000. This represents the revenues generated through the room occupancy tax on hotel and motel rooms. The current Occupancy Tax rate is now at 6%. These funds are used to further the development of travel, tourism and conventions in Buncombe County through state, national and international advertising promotions. A portion of these proceeds are earmarked for tourism-related public capital projects.
- The 911 Fund is budgeted at \$857,000. The FY2020 budget removes appropriations for major capital projects including replacement of dispatch console hardware. The NC 911 Board approved a new 911 funding method effective FY2012. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures reported to the 911 Board.
- The Fire Districts Fund has a budget of \$35,015,457 for FY2020, an increase of 11.95% from FY2019. In FY2016, Buncombe County's Fire Districts were consolidated resulting in twenty districts, down from the previous twenty-six. Revenues for this fund are generated through sales taxes and ad valorem taxes. The ad valorem tax rates are recommended by each district and approved by the Board of Commissioners.

- The County's Transportation program, Mountain Mobility, provides transportation to several human service and non-profit agencies as well as general public transportation service outside the City of Asheville. During the FY2012 budget process the administration of the transportation program transitioned to outside service providers. Transportation is now administered and operated through contracts between Buncombe County, the Land of Sky Regional Council and McDonald Transit Associates, Inc. The Transportation Fund budget for FY2020 is \$4,838,366. This is an increase of 5.85% from FY2019 adopted due to carry-forward of unspent budgeted capital expenditures from FY2019.
- The FY2020 budget for the Project Development Financing (PDF) Woodfin Downtown Fund is \$640,950 for debt principal and interest payments for the completed PDF Woodfin Downtown Project.
- The Forfeiture Fund accounts for monies received from federal and state forfeiture programs as well as the state unauthorized substances excise tax. These proceeds are designated for law enforcement purposes. The fund breaks out Sheriff Federal and Sheriff State into separate programs. Due to the nature of forfeiture revenues, available fund balance and revenue estimates are appropriated at the beginning of the budget year and budget amendments are completed throughout the fiscal year as federal and state revenue is received. This fund is budgeted at \$339,111 for FY2020.

ENTERPRISE FUNDS

The total budget for the Enterprise Funds is \$10,272,083. This is a decrease of 3.22% from FY2019 amended. The two Enterprise Funds, Solid Waste and Inmate Commissary, are self-supporting through revenues and fees they collect.



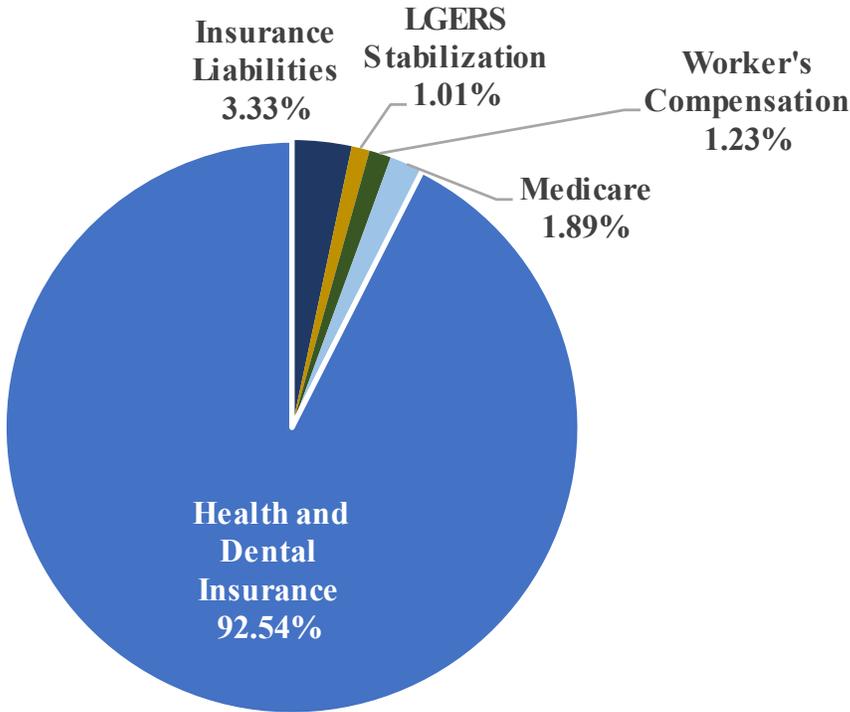
- The total budget for the Solid Waste Fund is \$9,470,174 which is a 4.24% decrease from the FY2019 amended budget. In the FY2019 budget, \$630,500 was budgeted as contingency for the opening of the new Transfer Station facility. The FY2020 adopted budget removes this contingency. The new 18,000 square-foot Transfer Station sees upgrades from the previous facility:
 - Separate weigh stations for commercial haulers and residents
 - Additional drop-off lanes for commercial haulers to reduce wait times
 - Larger Trailers to reduce the amount of trips from the Transfer Station to the Landfill

- The total budget for the Inmate Commissary & Welfare Fund is \$801,909. This is an increase of 10.66% from the FY2019 amended budget and is due to the carry-forward of unspent FY2019 budget to be used for body scanning equipment. Revenues for this fund are generated through sales to the inmate population in the County’s Detention Center.

INTERNAL SERVICE FUND

The Internal Service Fund is budgeted at \$39,906,289 and was established to account for the County’s self-insurance, group health, dental and workers’ compensation, unemployment, State Local Government Employee Retirement (LGERS) contributions, and general liability programs. The FY2020 budget reflects the following appropriations:

- Health and Dental Insurance:\$36,927,841
- Insurance Liabilities: \$1,328,983
- Medicare: \$755,000
- Workers Compensation: \$489,280
- Local Governmental Employee Retirement System (LGERS) Stabilization: \$405,185



OPERATING BUDGET SUMMARY: ALL FUNDS

	2017/18 Actual	2018/19 Adopted Budget	2018/19 Amended Budget	2019/20 Budget
Revenues:				
General Fund	308,668,300	316,861,799	323,916,553	334,450,200
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,739	31,276,959	31,276,959	35,015,457
Transportation Fund	3,511,317	4,571,020	4,983,044	4,838,366
Emergency Telephone System Fund	1,021,553	1,627,500	1,627,500	857,000
Occupancy Tax Fund	23,324,277	23,000,000	23,000,000	27,000,000
Register of Deeds Automation Fund	145,216	270,312	270,312	270,312
BCAT & Sheriff Forfeitures Fund	290,422	631,712	631,712	339,111
PDF Woodfin Downtown Fund	522,532	672,950	672,950	640,950
Reappraisal Reserve Fund	-	-	726,666	890,000
Enterprise Funds:				
Solid Waste Disposal Fund	9,191,857	9,889,434	9,889,434	9,470,174
Inmate Commissary Fund	518,873	535,640	724,640	801,909
Internal Service Fund	34,362,153	35,965,017	38,053,758	39,906,289
Total	408,223,241	425,302,343	435,773,528	454,479,768
Expenditures				
General Fund	303,975,446	316,861,799	323,916,553	334,450,200
Special Revenue Funds:				
Volunteer Fire Departments Fund	26,666,737	31,276,959	31,276,959	35,015,457
Transportation Fund	3,511,317	4,571,020	4,983,044	4,838,366
Emergency Telephone System Fund	595,063	1,627,500	1,627,500	857,000
Occupancy Tax Fund	23,324,431	23,000,000	23,000,000	27,000,000
Register of Deeds Automation Fund	199,550	270,312	270,312	270,312
BCAT & Sheriff Forfeitures Fund	158,402	631,712	631,712	339,111
PDF Woodfin Downtown Fund	562,848	672,950	672,950	640,950
Reappraisal Reserve Fund	-	-	726,666	890,000
Enterprise Funds:				
Solid Waste Disposal Fund	9,155,738	9,889,434	9,889,434	9,470,174
Inmate Commissary Fund	517,061	535,640	724,640	801,909
Internal Service Fund	30,997,400	35,965,017	38,053,758	39,906,289
Total	399,663,992	425,302,343	435,773,528	454,479,768

BUDGET SUMMARY ALL FUNDS - REVENUES

Summary of County Funds	2017/18 Actual	2018/19 Adopted Budget	2018/19 Amended Budget	2019/20 Budget
General Fund				
Property Tax	195,644,200	197,302,014	197,302,014	206,224,379
Local Option Sales Tax	31,217,622	31,608,204	31,608,204	33,533,237
Other Taxes	7,243,037	7,556,520	7,556,520	7,613,317
Intergovernmental	42,973,505	41,400,273	42,075,233	43,401,919
Permits & Fees	4,520,694	3,702,841	3,702,841	4,010,157
Sales & Services	16,722,794	16,802,570	16,820,509	17,885,815
Investment Earnings	1,380,935	725,000	725,000	761,250
Miscellaneous	931,992	889,565	891,247	871,265
Interfund Transfers	8,033,521	8,196,050	10,612,082	7,235,450
Appropriated Fund Balance	-	8,678,762	12,622,903	12,913,411
Total	308,668,300	316,861,799	323,916,553	334,450,200
Special Revenue Funds				
Property Tax	20,934,039	25,264,768	25,264,768	27,493,866
Local Option Sales Tax	6,223,948	6,685,141	6,685,141	8,162,541
Forfeitures	284,311	631,712	631,712	339,111
Other Taxes	23,324,277	23,000,000	23,000,000	27,000,000
Intergovernmental	2,957,712	3,586,343	3,938,887	3,053,948
Permits & Fees	143,702	151,695	151,695	151,695
Sales & Services	-	-	-	-
Investment Earnings	30,291	13,305	13,305	13,305
Miscellaneous	23,285	45,680	45,680	45,561
Interfund Transfers	1,560,492	1,641,248	2,367,914	1,927,175
Appropriated Fund Balance	-	1,030,561	1,090,041	1,663,994
Total	55,482,057	62,050,453	63,189,143	69,851,196
Enterprise Funds				
Other Taxes	631,262	518,000	518,000	518,000
Intergovernmental	-	-	-	-
Permits & Fees	26,226	22,400	22,400	22,400
Sales & Services	8,681,382	9,591,923	9,591,923	9,172,663
Investment Earnings	234,593	15,824	15,824	15,824
Miscellaneous	137,267	100,000	100,000	100,000
Other Financing Sources	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	176,927	365,927	443,196
Total	9,710,730	10,425,074	10,614,074	10,272,083
Internal Service Fund				
Sales & Services	34,362,153	34,465,017	36,553,758	37,671,289
Investment Earnings	-	-	-	-
Interfund Transfers	-	-	-	-
Appropriated Fund Balance	-	1,500,000	1,500,000	2,235,000
Total	34,362,153	35,965,017	38,053,758	39,906,289
Grand Total	408,223,241	425,302,343	435,773,528	454,479,768

BUDGET SUMMARY ALL FUNDS- EXPENDITURES

SERVICE AREA	2017/18 Actual	2018/19 Adopted Budget	2018/19 Amended Budget	2019/20 Budget
Departments				
General Government				
Governing Body	1,168,319	787,434	818,469	981,329
County Manager	1,473,429	1,939,683	2,241,073	2,450,669
Strategic Partnership Grants	1,264,475	1,567,475	1,415,680	1,230,805
Human Resources	1,175,028	1,226,666	1,147,036	1,083,719
Community Engagement	-	781,165	646,516	748,284
Communications	-	412,330	412,330	434,609
Finance	2,338,750	2,333,830	2,389,035	2,432,916
Benefits and Risk	-	-	-	630,870
Tax Assessment	2,551,975	3,272,772	4,001,623	4,373,094
Tax Collections	1,893,313	1,643,332	1,644,769	2,132,824
Elections	1,817,509	2,164,754	2,164,754	2,708,026
Register of Deeds	3,960,402	3,995,143	3,995,143	4,011,295
Budget	821,401	574,074	555,539	450,715
Internal Audit	-	284,596	284,596	290,370
Information Technology	10,959,369	12,451,000	12,624,533	14,131,449
Performance Management	944,773	1,939,491	1,682,382	1,596,878
General Services	6,956,636	7,672,243	7,692,636	7,519,416
Fleet Services	873,829	991,377	991,377	1,137,960
Parking Services	-	-	-	290,674
Nondepartmental	140,695	1,738,706	1,252,994	615,188
Register of Deeds Automation Fund	199,550	270,312	270,312	270,312
Internal Service Fund	30,997,400	35,965,017	38,053,758	39,906,289
Public Safety				
Sheriff's Office	21,472,074	22,637,289	19,838,445	21,714,808
Detention Center	15,499,667	16,462,447	18,324,424	19,410,463
Justice Resource Support	897,005	922,854	937,330	930,537
Juvenile Crime Prevention Council	-	-	15,500	15,500
Emergency Services	12,041,412	12,586,312	14,115,159	15,292,978
Pre-trial Release	1,085,345	1,120,304	1,130,339	1,092,119
Identification Bureau	1,542,642	1,743,975	1,743,975	1,812,594
Public Safety Training Center	600,384	1,297,384	1,297,384	1,348,672
Criminal Justice Information System	1,268,566	1,364,777	1,465,987	1,345,846
Nondepartmental	365,098	659,442	672,814	709,442
Volunteer Fire Departments Fund	26,666,737	31,276,959	31,276,959	35,015,457
Emergency Telephone System Fund	595,063	1,627,500	1,627,500	857,000
Inmate Commissary Fund	517,061	535,640	724,640	801,909
BCAT & Sheriff Forfeitures Fund	158,402	631,712	631,712	339,111
Human Services				
Public Health	16,153,667	19,295,839	20,438,891	21,471,933
Division of Social Services	51,630,373	54,369,693	54,035,310	53,906,308
Direct Assistance	9,248,613	9,093,140	9,129,984	8,911,166
Veterans Service	414,253	492,909	388,392	395,116
Animal Services	1,238,652	1,291,792	1,291,792	1,232,242
Behavioral Health	970,093	1,604,442	1,594,966	1,589,615
Family Justice Center	161,893	351,682	351,682	348,590
Community Contracts	5,076,962	-	-	-
Nondepartmental	411,944	1,360,259	1,360,259	849,602
Transportation Fund	3,511,317	4,571,020	4,983,044	4,838,366
Economic & Physical Development				
Planning	2,877,858	2,558,076	2,407,371	2,163,198
Permits & Inspections	2,278,781	2,308,326	2,308,326	2,477,482
Economic Development	3,166,681	3,684,744	5,223,744	1,965,705
Cooperative Extension	339,571	390,506	397,889	457,749
Soil Conservation	494,274	541,478	568,934	564,484
Nondepartmental	26,127	73,460	73,460	73,460
Occupancy Tax Fund	23,324,431	23,000,000	23,000,000	27,000,000
PDF Woodfin Downtown Fund	562,848	672,950	672,950	640,950
Solid Waste Disposal Fund	9,155,738	9,889,434	9,889,434	9,470,174
Cultural & Recreational				
Library	5,112,399	5,910,082	5,813,224	6,094,485
Parks, Greenways & Recreation	1,683,900	1,826,778	1,782,946	2,087,679
Nondepartmental	32,123	217,308	217,308	352,308
Education				
Asheville City Schools	11,681,164	11,890,592	12,112,621	12,626,196
Buncombe County Schools	62,526,370	63,642,438	65,284,316	68,052,371
Pre-K	327,501	830,578	951,578	2,748,589
Child Care Centers	281,508	68,000	68,000	55,350
Education Support	-	317,500	317,500	317,500
AB Tech	6,280,000	6,500,000	6,500,000	6,775,600
Interfund Transfers	6,961,472	2,465,498	5,317,060	4,777,854
General Debt Service	21,487,171	21,205,824	21,205,824	22,121,569
TOTAL	399,663,992	425,302,343	435,773,528	454,479,768

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

BUDGET SUMMARY BY FUND: Sources & Uses Fiscal Year 2019 - 2020

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Fund	Total
Sources of Funds:					
Property Tax	206,224,379	27,493,866	-	-	233,718,245
Local Option Sales Tax	33,533,237	8,162,541	-	-	41,695,778
Other Taxes	7,613,317	27,000,000	518,000	-	35,131,317
Intergovernmental	43,401,919	3,053,948	-	-	46,455,867
Permits & Fees	4,010,157	151,695	22,400	-	4,184,252
Sales & Services	17,885,815	-	9,172,663	2,252,448	29,310,926
Forfeitures	-	339,111	-	-	339,111
Investment Earnings	761,250	13,305	15,824	-	790,379
Miscellaneous	871,265	45,561	100,000	35,418,841	36,435,667
Other Financing Sources	-	-	-	-	-
Interfund Transfers	7,235,450	1,927,175	-	-	9,162,625
Appropriated Fund Balance	12,913,411	1,663,994	443,196	2,235,000	17,255,601
Total	334,450,200	69,851,196	10,272,083	39,906,289	454,479,768
Uses of Funds:					
Salaries And Benefits	144,563,461	18,450	3,025,076	494,074	148,101,061
Operating	49,688,236	33,047,622	6,344,140	37,912,215	126,992,213
Program Support	113,084,080	32,315,457	-	-	145,399,537
Capital Outlay	115,000	866,817	519,000	-	1,500,817
Contingency	100,000	2,700,000	50,817	-	2,850,817
Debt Service	22,121,569	640,950	333,050	-	23,095,569
Transfers And Other Financing	4,777,854	261,900	-	1,500,000	6,539,754
Total	334,450,200	69,851,196	10,272,083	39,906,289	454,479,768

Total Expenditures By Fund & Function FY2020 Budget

USE OF ANNUAL OPERATING FUNDS BY FUNCTION

FUND (Fund #)	General Govt	Public Safety	Human Services	Econ & Physical Development	Culture & Recreation	Education
General (100)	48,361,090	63,672,959	88,704,572	7,702,078	8,534,472	90,575,606
Occupancy Tax (220)	-	-	-	27,000,000	-	-
Reappraisal Reserve (221)	890,000	-	-	-	-	-
911 (223)	-	857,000	-	-	-	-
ROD Automation (225)	74,262	-	-	-	-	-
Volunteer Fire Depts (228)	-	35,015,457	-	-	-	-
Transportation (230)	-	-	4,772,516	-	-	-
PDF Woodfin Downtown Dist. (231)	-	-	-	640,950	-	-
Solid Waste (466)	-	-	-	9,470,174	-	-
Inmate Commissary (469)	-	801,909	-	-	-	-
BCAT & Sheriff Forfeitures Fund (270)	-	339,111	-	-	-	-
Insurance Liabilities Fund (480-4)	1,328,983	-	-	-	-	-
LGERS Fund (480-1)	405,185	-	-	-	-	-
Workman's Comp Fund (480-3)	489,280	-	-	-	-	-
Medicare Fund (408-2)	755,000	-	-	-	-	-
Health and Dental Insurance Fund (480-0)	35,427,841	-	-	-	-	-
GRAND TOTAL	87,731,641	100,686,436	93,477,088	44,813,202	8,534,472	90,575,606

USE OF PROJECT FUNDS BY FUNCTION

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

*Debt and Other Financing Sources Not Used

**DEPARTMENT & FUND MATRIX
FY2020 Budget**

SERVICE AREA	MAJOR FUNDS		NONMAJOR FUNDS				GRAND TOTAL
	General Fund	Enterprise Fund	Special Revenue Funds	Enterprise Fund	Internal Service Fund	Total Nonmajor Funds	
General Government							
Governing Body	981,329	-	-	-	-	-	981,329
County Manager	2,450,669	-	-	-	-	-	2,450,669
Strategic Partnership Grants	1,230,805	-	-	-	-	-	1,230,805
Human Resources	1,083,719	-	-	-	-	-	1,083,719
Community Engagement	748,284	-	-	-	-	-	748,284
Communications	434,609	-	-	-	-	-	434,609
Finance	2,432,916	-	-	-	-	-	2,432,916
Benefits And Risk	630,870	-	-	-	-	-	630,870
Tax Assessment	3,483,094	-	890,000	-	-	890,000	4,373,094
Tax Collections	2,132,824	-	-	-	-	-	2,132,824
Elections	2,708,026	-	-	-	-	-	2,708,026
Register of Deeds	4,011,295	-	270,312	-	-	270,312	4,281,607
Budget	450,715	-	-	-	-	-	450,715
Internal Audit	290,370	-	-	-	-	-	290,370
Information Technology	14,131,449	-	-	-	-	-	14,131,449
Performance Management	1,596,878	-	-	-	-	-	1,596,878
General Services	7,519,416	-	-	-	-	-	7,519,416
Fleet Services	1,137,960	-	-	-	-	-	1,137,960
Parking Services	290,674	-	-	-	-	-	290,674
Nondepartmental	615,188	-	-	-	-	-	615,188
Nondepartmental - Internal Service Fund	-	-	-	-	39,906,289	39,906,289	39,906,289
General Government Total	48,361,090	-	1,160,312	-	39,906,289	41,066,601	89,427,691
Public Safety							
Sheriff's Office	21,714,808	-	339,111	801,909	-	1,141,020	22,855,828
Detention Center	19,410,463	-	-	-	-	-	19,410,463
Juvenile Crime Prevention Council	15,500	-	-	-	-	-	15,500
Justice Resource Support	930,537	-	-	-	-	-	930,537
Emergency Services	15,292,978	-	-	-	-	-	15,292,978
Pre-trial Release	1,092,119	-	-	-	-	-	1,092,119
Identification Bureau	1,812,594	-	-	-	-	-	1,812,594
Parking Services	-	-	-	-	-	-	-
Public Safety Training Center	1,348,672	-	-	-	-	-	1,348,672
Criminal Justice Information System	1,345,846	-	-	-	-	-	1,345,846
Nondepartmental	709,442	-	-	-	-	-	709,442
Nondepartmental - Volunteer Fire Departments	-	-	35,015,457	-	-	35,015,457	35,015,457
Nondepartmental - Emergency Telephone System	-	-	857,000	-	-	857,000	857,000
Public Safety Total	63,672,959	-	36,211,568	801,909	-	37,013,477	100,686,436
Human Services							
Public Health	21,471,933	-	-	-	-	-	21,471,933
Division of Social Services	53,906,308	-	-	-	-	-	53,906,308
Direct Assistance	8,911,166	-	-	-	-	-	8,911,166
Veterans Service	395,116	-	-	-	-	-	395,116
Animal Services	1,232,242	-	-	-	-	-	1,232,242
Behavioral Health	1,589,615	-	-	-	-	-	1,589,615
Family Justice Center	348,590	-	-	-	-	-	348,590
Nondepartmental	849,602	-	-	-	-	-	849,602
Nondepartmental - Transportation	-	-	4,838,366	-	-	4,838,366	4,838,366
Human Services Total	88,704,572	-	4,838,366	-	-	4,838,366	93,542,938
Economic & Physical Development							
Planning	2,163,198	-	-	-	-	-	2,163,198
Permits & Inspections	2,477,482	-	-	-	-	-	2,477,482
Economic Development	1,965,705	-	-	-	-	-	1,965,705
Cooperative Extension	457,749	-	-	-	-	-	457,749
Soil Conservation	564,484	-	-	-	-	-	564,484
Solid Waste	-	9,470,174	-	-	-	-	9,470,174
PDF Woodfin Downtown Fund	-	-	640,950	-	-	640,950	640,950
Nondepartmental	73,460	-	-	-	-	-	73,460
Nondepartmental - Occupancy Tax	-	-	27,000,000	-	-	27,000,000	27,000,000
Economic & Physical Development Total	7,702,078	9,470,174	27,640,950	-	-	27,640,950	44,813,202
Cultural & Recreational							
Library	6,094,485	-	-	-	-	-	6,094,485
Parks, Greenways & Recreation	2,087,679	-	-	-	-	-	2,087,679
Nondepartmental	352,308	-	-	-	-	-	352,308
Culture & Recreation Total	8,534,472	-	-	-	-	-	8,534,472
Education							
Asheville City Schools	12,626,196	-	-	-	-	-	12,626,196
Buncombe County Schools	68,052,371	-	-	-	-	-	68,052,371
Pre-K	2,748,589	-	-	-	-	-	2,748,589
Child Care Centers	55,350	-	-	-	-	-	55,350
Education Support	317,500	-	-	-	-	-	317,500
AB Tech	6,775,600	-	-	-	-	-	6,775,600
Education Total	90,575,606	-	-	-	-	-	90,575,606
Interfund Transfers	4,777,854	-	-	-	-	-	4,777,854
General Debt Service	22,121,569	-	-	-	-	-	22,121,569
GRAND TOTAL	334,450,200	9,470,174	69,851,196	801,909	39,906,289	110,559,394	454,479,768

FUND BALANCE ANALYSIS

General Fund

	2017/18 Actual	2018/19 Estimated	2019/20 Budget
Total Revenues	\$ 308,584,008	\$ 321,207,013	\$ 321,536,789
Total Expenditures	303,975,456	310,741,010	334,450,200
Revenues Over (Under) Expenditures	4,608,552	10,466,003	(12,913,411)*
Fund Balance, Beginning as Restated	77,584,700	82,193,252	92,659,255
Fund Balance, End of Year	82,193,252	92,659,255	79,745,844

*The General Fund appropriated fund balance for FY2020 is \$12,913,411. This is in line with the prior year's amended fund balance appropriation of \$12,622,903.

Other Governmental Funds

	2017/18 Actual	2018/19 Estimated	2019/20 Budget
Total Revenues	\$ 55,482,056	\$ 60,536,432	\$ 68,187,202
Total Expenditures	54,987,994	60,060,810	69,851,196
Revenues Over (Under) Expenditures	494,062	475,622	(1,663,994)*
Fund Balance, Beginning as Restated	3,521,493	4,015,555	4,491,177
Fund Balance, End of Year	4,015,555	4,491,177	2,827,183

*The FY2019 appropriated fund balance for other Governmental Funds consists of the Register of Deeds Automation Fund appropriation of \$115,312, the 911 Fund appropriation of \$822,016, and the Reappraisal Reserve Fund appropriation of \$726,666.

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

Buncombe County estimates the unrestricted fund balance for fiscal year 2019 to be \$75,720,871 for the General Fund. This is 24.4% of estimated General Fund expenditures for FY2019. The fiscal year 2019-2020 General Fund budget includes an appropriated fund balance of \$12,913,411 which is 3.86% of appropriations.

FUND BALANCE ANALYSIS (CONTINUED)

Solid Waste Enterprise Fund

	2017/18 Actual	2018/19 Estimated	2019/20 Budget
Total Revenues	\$ 9,191,856	\$ 10,128,755	\$ 9,470,174
Total Expenditures	7,427,105	7,709,410	9,470,174
Revenues Over (Under) Expenditures	1,764,751	2,419,345	-
Reconciling Items on Full Accrual Basis	(4,484,197)		
Net Position, Beginning as Restated	26,585,824	23,866,378	26,285,723
Net Position, End of Year	23,866,378	26,285,723	26,285,723

Other Enterprise Funds

	2017/18 Actual	2018/19 Estimated	2019/20 Budget
Total Revenues	\$ 518,873	\$ 579,825	\$ 358,713
Total Expenditures	445,181	430,017	801,909
Revenues Over (Under) Expenditures	73,692	149,808	(443,196)
Reconciling Items on Full Accrual Basis	(80,673)		
Net Position, Beginning as Restated	476,664	469,683	619,491
Net Position, End of Year	469,683	619,491	176,295

Buncombe County's Enterprise Funds are reported using the accrual basis of accounting, which reports net position rather than fund balance. During the County's annual audit process necessary entries are completed to reconcile these funds from the budgetary basis (modified accrual) to the accounting basis (full accrual). Current year estimates for reconciling items are not yet available. As you can see from the tables above, the Solid Waste Enterprise Fund is not expected to use any reserves in FY2020. The Inmate Commissary Enterprise fund has appropriated \$176,295 of reserves for FY2020.

BUNCOMBE COUNTY, NORTH CAROLINA

UNRESTRICTED FUND BALANCES (Post GASB Statement 54)

Non-Audited (Projected) Fund Balances

Fund Balance at June 30, 2019

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{75,720,871}{310,741,010} = 24.4\%$$

Audited (Actual) Fund Balances

Fund Balance at June 30, 2018

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{65,254,868}{303,975,456} = 21.5\%$$

Fund Balance at June 30, 2017

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{55,077,284}{299,505,024} = 18.4\%$$

Fund Balance at June 30, 2016

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{53,546,310}{308,171,092} = 17.4\%$$

Fund Balance at June 30, 2015

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{52,227,130}{291,484,141} = 17.9\%$$

Fund Balance at June 30, 2014

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{50,653,976}{277,479,026} = 18.3\%$$

Fund Balance at June 30, 2013

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{51,667,642}{261,543,123} = 19.8\%$$

Fund Balance at June 30, 2012

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{50,245,779}{258,564,991} = 19.4\%$$

Fund Balance at June 30, 2011

$$\frac{\text{Unrestricted Fund Balance}}{\text{Expenditures \& Operating Transfers Out}} = \frac{52,180,066}{249,733,035} = 20.9\%$$

PERSONNEL SUMMARY

Summary of Recommended Positions by Fund:

Personnel Summary - Budgeted Permanent Positions

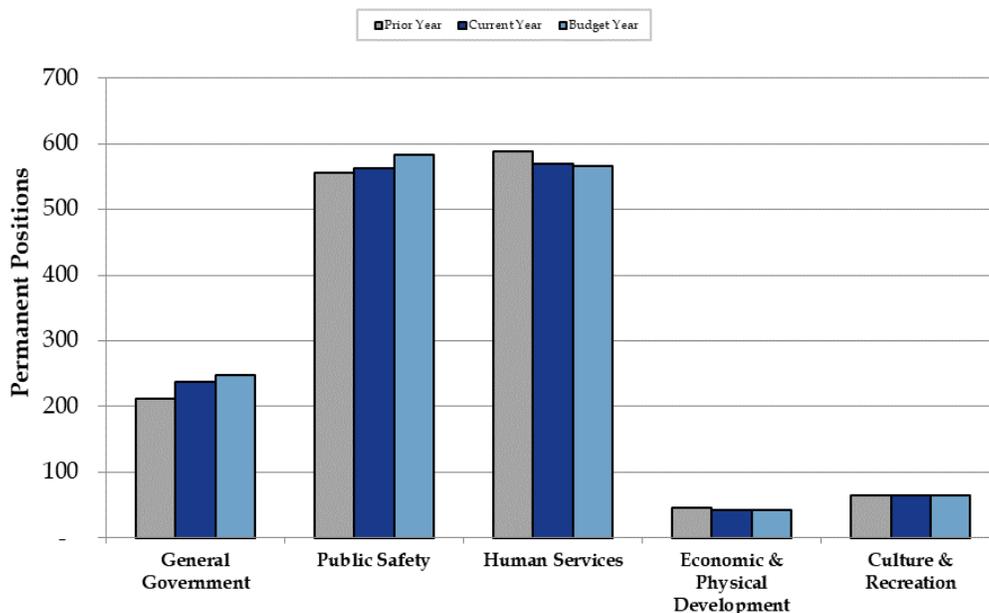
Fund	Prior Year	Current Year	Budget Year	Percent Change
General Fund	1,466	1,477	1,504	2%
Enterprise Fund	26	34	34	0%
Internal Service Fund	6	7	3	-57%
Grant Projects Fund	2	1	1	0%
Total All Funds	1,500	1,519	1,542	1.5%

General Fund Summary - Recommended Positions by Service Area:

Personnel Summary - Budgeted Permanent Positions

Service Area	Prior Year	Current Year	Budget Year	Percent Change
General Government	212	238	247	4%
Public Safety	555	562	583	4%
Human Services	589	569	566	-1%
Economic & Physical Development	46	43	43	0%
Culture & Recreation	64	65	65	0%
Total General Fund	1,466	1,477	1,504	2%

General Fund



Reflects 21 recommended positions, new positions added during FY2019 and reallocations across departments.

LONG TERM FINANCIAL OUTLOOK

Buncombe County's Budget Office maintains a financial outlook for the General Fund to allow for evaluation of the long term sustainability of the annual operating budget and provide a starting point for future decision making by identifying the balance between potential spending needs and the projected revenue outlook. Below, trends and processes will be identified that provide the foundation of this outlook.

Strategic Planning – New Leadership

With the establishment of new leadership, the Buncombe County Board of Commissioners has embarked on a strategic planning process to identify upcoming trends and issues in which they should anticipate and plan for in the next 10-20 year period.

While the Sustainability Plan has served as a strategic plan since 2014, with an update in 2018 (See Appendix J), the Board of Commissioners is identifying new goals based on updated trends. The County Manager has focused on a "One Buncombe" initiative under which these unfolding strategic priorities will guide each department in upcoming budget processes. It is anticipated that Buncombe County will have a Five-Year Strategic Plan in place by November of FY2020. Therefore, these new priorities will first come into play for the FY2021 Budget.

Some trends have already been identified:

- Growing population
- Rising burden of chronic health conditions and obesity
- Growing racial gaps in education achievement
- Growing jail population
- Loss of farmland
- Growing housing costs and concern about supply
- Growing public spending on health care
- Affordable quality childcare options falling short

In addition to a new strategic plan, the County Manager will look to explore a biennial budget process. While an annual budget will be passed each year, by focusing planning efforts on a two-year window, greater emphasis can be given to the forthcoming strategic plan and to improved monitoring and evaluation.

The Budget Office has maintained a conservative financial outlook for the General Fund, extending two years from the current budget year.

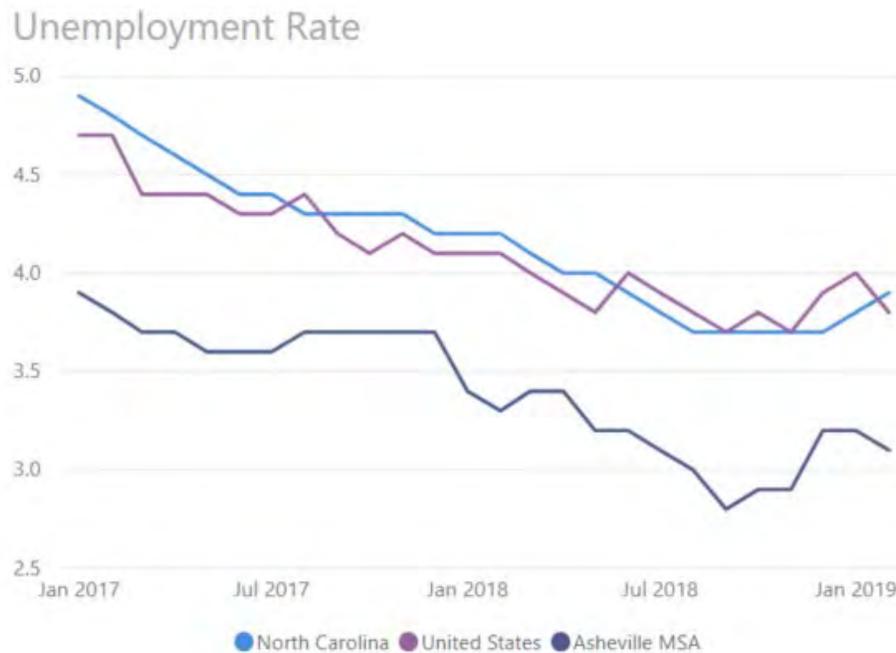
Financial Forecast – Economic Conditions

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

The Asheville MSA unemployment rate has fallen since a February 2010 peak of 9.67%. Since January 2017, the unemployment rate has fallen from 3.91% to 3.11% in February 2019. Over the same period (January 2017 to February 2019), the Asheville MSA gained 14,946 jobs and the civilian labor force increased by 13,243.

LONG TERM FINANCIAL OUTLOOK (CONT.)

Figure 1: Asheville MSA Unemployment Rate, January 2017 through February 2019



Source: U.S. Bureau of Labor Statistics, Seasonally Adjusted Metropolitan Area Estimates, <https://www.bls.gov/lau/metrossa.html>

Figure 2: Asheville MSA Employment Growth, January 2017 through February 2019



Source: U.S. Bureau of Labor Statistics, Seasonally Adjusted Metropolitan Area Estimates, <https://www.bls.gov/lau/metrossa.html>

LONG TERM FINANCIAL OUTLOOK (CONT.)

In the Asheville Prosperity Zone Sub-Region (Asheville MSA plus Polk, Rutherford, and Transylvania Counties), the list of industries below are projected to grow and pay the highest average annual wages (26-90% higher than average among all industries). Between 2017 and 2026, these industries are expected to add:

- Utilities (average \$80k): +35 jobs
- Finance and Insurance (avg. \$69k): +310 jobs
- Management of Companies and Enterprises (avg. \$63k): +80 jobs
- Professional, Scientific, and Technical Services (avg. \$56k): +1,290 jobs
- Healthcare and Social Assistance (avg. \$54k): +5,420 jobs
- Wholesale Trade (avg. \$54k): +350 jobs
- Manufacturing (avg. \$53k): +19 jobs

(Source: Projections (Long-term) for Multiple Industries in Asheville in 2017-2026, NCWorks.gov, accessed Jul 20 2019)

Between 2012 and 2016, the Asheville MSA experienced in-migration of 5,745 residents, with the largest net increase from Greensboro-High Point MSA (695), followed by San Diego-Carlsbad MSA (525) and Atlanta-Sandy Springs-Roswell MSA (399).

As noted earlier, the concern of growing housing costs and low supply will be in the upcoming strategic plan. Between 2015 and 2019, the median sale price and the median rent list price for housing in Buncombe County have been growing by an estimated 7% and 10% respectively per year on average. Meanwhile, as of 2015, 44.5% of renters and 26% of homeowners are housing cost-burdened, i.e., housing costs exceed 30% of their household income. Additional development is anticipated as federal, state and local programs continue to incentivize investment in communities. For example, five underserved Buncombe County census tracts are subject to the Opportunity Zone program which is intended to spur investment in such neighborhoods. (Buncombe County Home Prices & Values, Zillow.com, accessed Jul 20 2019; Buncombe County Housing Needs Assessment, 2014; "North Carolina's Opportunity Zones Certified," UNC School of Government blog, Jul 5 2018.)

As of 2016, the regional price parity of the Asheville MSA (92.6) indicates the cost of living in the Asheville MSA is less than the U.S. national average. North Carolina's regional price parity (90.9) indicates the cost of living in North Carolina is also less than the U.S. national average. Comparing the two, the Asheville MSA has a higher cost of living than the North Carolina average. The Asheville MSA regional price parity grew 0.4% between 2012 and 2016.

Financial Forecast – Revenue Assumptions

We do anticipate moderate growth in our property tax base over the next few years. The Buncombe County Tax Department completed the 2017 property reappraisal, with results reflected in the FY2018 General Fund budget. County-wide values increased by approximately 21%, resulting in a revenue-neutral rate of 51.3 cents for Buncombe County. We anticipate a tax reappraisal year in 2021 with a budgetary impact in FY2022. The North Carolina Department of Revenue reported in January of 2019 that the Assessment to Sales ratio for Buncombe County was 86%. For the last reappraisal in 2017, that ratio was 96%. Furthermore, the median sales price in the second quarter of 2019 was 5% over the second quarter of 2018.

LONG TERM FINANCIAL OUTLOOK (CONT.)

Since the analysis extends through FY2022, 2% growth is estimated for property tax in FY2021 and 9.75% growth for real and personal property tax valuation in FY2022, maintaining the same tax rate as FY2020 adopted, 52.9 cents per \$100 of property value in the outlook period. While growth may be higher, this rate passes the reasonableness test while producing the 15% Fund Balance amount per policy.

Sales tax growth is estimated at 3% during each year of the outlook period as the economy is expected to slow. Permits & Fees will slow for the same reasons and is therefore left flat. Other areas of revenue are limited to around 1% growth to flat. Other Financing Sources is limited to anticipated interfund transfers.

Financial Forecast – Expenditure Assumptions

Salaries & Benefits. Employee wages are annually adjusted based on the Consumer Price Index, Urban Wage Earners and Clerical Workers, U.S. City Average. This adjustment is estimated at 1.77% (the FY19 rate) each year in the outlook period. Retirement per the State of North Carolina is expected to increase each year. Also, a 6% increase is given to health insurance costs in FY2021 with 5% in FY2022. Concerted efforts are underway to implement cost reduction strategies to offset rising medical claims costs.

Operating Expenditures. It is our aim to evaluate current operating levels over the outlook period and assess for potential areas of necessary expansion or identify areas of savings. The FY2021 and FY2022 financial outlook does conservatively project a 1% growth based on estimated actuals.

Capital Outlay. As practices change regarding use of annual capital outlay dollars versus Capital Improvement Plan dollars, these annual costs are expected to increase.

Program Support. Program support expenditures primarily consist of support given to Buncombe County and Asheville City schools for current expenses. A 4.24% growth has been applied in the financial outlook to education local current expense.

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

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

Buncombe County General Fund Financial Outlook

	FY2018	FY2019	FY2019	FY2020	FY2021	FY2022
	Actual	Adopted Budget	Estimated Year-End	Adopted Budget	Projected	Projected
Revenues:						
Property Tax	\$ 195,231,982	\$ 197,252,014	\$ 198,295,376	\$ 206,174,379	\$ 209,787,866	\$ 228,952,412
Sales Tax	31,217,622	31,608,204	32,293,168	33,533,237	34,539,234	35,575,411
Other Taxes	7,871,977	7,556,520	8,927,077	7,613,317	9,027,060	9,128,163.06
Intergovernmental Revenue	41,192,667	41,400,273	43,995,741	43,401,919	43,401,919	43,401,919
Permits & Fees	4,170,529	3,702,841	4,350,929	4,010,157	4,350,929	4,350,929
Sales & Services	18,228,498	16,802,570	18,797,878	17,885,815	18,797,878	18,797,878
Investment Earnings	1,201,269	725,000	2,455,950	761,250	1,500,000	1,500,000
Misc. Income	1,435,934	839,565	2,786,193	836,265	836,265	836,265
Other Financing Sources (OFS)	8,130,332	8,296,050	9,304,701	7,320,450	5,196,050	5,196,050
TOTAL REVENUES	\$ 308,680,809	\$ 308,183,036	\$ 321,207,013	\$ 321,536,789	\$ 327,437,201	\$ 347,739,028
Expenditures:						
Salaries and Benefits	\$ 128,974,611	\$ 135,588,594	\$ 131,704,003	\$ 144,563,461	\$ 149,134,789	\$ 153,184,275
Operating Expenditures	47,994,110	47,540,615	41,441,816	47,688,236	42,925,000	43,354,250
OPEB	975,196	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Capital Outlay	43,764	601,895	31,575	115,000	2,500,000	2,000,000
Program Support	17,051,587	22,646,590	21,199,503	22,881,324	21,199,503	21,199,503
Program Support - Education	80,487,534	82,863,608	84,848,397	90,202,756	90,202,756	94,027,353
Increases for Public Schools					3,824,597	3,986,760
Debt Service -- Current Debt Requirements	21,487,171	21,205,824	20,956,339	22,121,569	21,142,558	20,571,102
CIP Debt Service for Projects Not Yet Approved						500,000
Transfers Out	6,961,472	2,465,498	8,559,377	4,327,854	5,054,116	5,530,816
Contingency (Greenways)				450,000	700,000	500,000
Dollars set aside in Contingency		1,949,175		100,000	200,000	200,000
TOTAL EXPENDITURES	\$ 303,975,445	\$ 316,861,799	\$ 310,741,010	\$ 334,450,200	\$ 338,883,319	\$ 347,054,058
Fund Balance Change (Budgetary Appropriation)	\$ 4,705,364	\$ (8,678,763)	\$ 10,466,003	\$ (12,913,411)	\$ (11,446,118)	\$ 684,969
Unrestricted Fund Balance	\$ 65,254,868	\$ 56,576,105	\$ 75,720,871	\$ 62,807,460	\$ 51,361,342	\$ 52,046,312
Ratios & Indicators:						
Gross Debt as a % of GF Exp (adjusted for OFU/Transfers)	7.23%	6.74%	6.94%	6.70%	6.33%	6.17%
Fund Balance %	21.47%	17.86%	24.37%	18.78%	15.16%	15.00%
Operations Ratio	1.02	0.97	1.03	0.96	0.97	1.00
Operations Ratio (adjusted for OFS/OFU/Transfers)	1.01	0.95	1.03	0.95	0.97	1.00
Notes: This financial outlook table above assumes that all of the budgetary appropriation for FY2020-FY2022 is used however based on historical data, budgetary appropriation has not been used as depicted in the Executive Summary. The table below summarizes the change in fund balance if the assumption is that all of the budgetary appropriation for FY2020-FY2022 remains unused. FY2021 is a property revaluation year. FY2022 is depicted with 4% growth over FY2020 adopted real and personal property valuation, maintaining a flat tax rate.						
Fund Balance Change (Budgetary Appropriation)	\$ 4,705,364		\$ 10,466,003	\$ 12,913,411	\$ 11,446,118	\$ (684,969)
Unrestricted Fund Balance	\$ 65,254,868		\$ 75,720,871	\$ 88,634,282	\$ 100,080,400	\$ 99,395,430
Ratios & Indicators: Fund Balance %	21.47%		24.37%	26.50%	29.53%	28.64%

POLICIES & GOALS



BASIS OF ACCOUNTING

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

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

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

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

BASIS OF BUDGETING

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

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

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

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

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

OPERATING FUNDS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

INTERNAL SERVICE FUND

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

ENTERPRISE FUNDS

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

Solid Waste
Inmate Commissary & Welfare

Buncombe County Fund Structure

All Funds

Governmental Funds

Budgetary basis – modified accrual; Accounting basis – modified accrual

Proprietary Funds

Budgetary basis – modified accrual; Accounting basis – full accrual

General Fund

Capital Project Funds

Special Revenue Funds

Enterprise Funds

Internal Service Fund

Fiduciary - Agency Funds

Component Units

Inmate Trust Fund

General Agency

Social Services Fund

Sondley Estate Trust

NC Motor Vehicle Interest

Deed of Trust Fund

BC Anticrime Task Force (BCAT)

Special Projects Fund

Capital Projects Fund

School Capital Commission Fund

AB Tech Capital Projects Fund

Public School ADM Sales Tax and Lottery Capital Projects Fund

Fire Departments Fund

911 Fund

Occupancy Tax Fund

ROD Automation Fund

Grant Projects Fund

Transportation Fund

BCAT & Sheriff Forfeitures Fund

PDF Woodfin Downtown Fund

Tax Reappraisal Fund

Solid Waste Fund

Solid Waste Capital Projects Fund

Inmate Commissary Fund

Insurance Fund

Air Quality Fund

BC Service Foundation Fund

Annual Fund

Multiyear/Project Fund

Other

THE BUDGET PROCESS

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

BUDGET DEVELOPMENT

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

The Budget Office initially compiles all personnel information including projected salary and wages for the upcoming budget year. This information is reviewed by the budget personnel and departments and changes are made as needed. For the 2020 Fiscal Year, budget staff in conjunction with performance management staff worked with departments to conduct an in depth review of historical spending trends as well as evaluate for potential areas for reduction of budgeted dollars or requests for needed expansion, staffing, etc. Departments submitted their budget requests using the County's web-based budget application. These requests were presented and reviewed by budget personnel, performance management analysts and county leadership. Additional information was gathered as necessary. The requests were evaluated by the County Manager and a final recommendation made to the Board of Commissioners.

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

The budget calendar and budget framework on the following pages provides a deeper look into the FY2020 budget process. The budget calendar presented is developed prior to the budget process and serves as a tentative plan during budget development.

ADOPTION OF ANNUAL BUDGET ORDINANCE

The annual balanced budget is submitted to the Board of Commissioners in June. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina Statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1. The FY2020 budget was presented to the Board of Commissioners on May 21, 2019, and a Public Hearing was held June 4, 2019. The Buncombe County Board of Commissioners adopted the FY2020 budget ordinance on June 18, 2019.

AMENDMENTS TO THE ANNUAL BUDGET ORDINANCE

BUDGET TRANSFERS

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

BUDGET AMENDMENTS

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

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

**Buncombe County
FY2020 Budget Framework**

Ownership



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

Rightsizing



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

Accountability



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

Process



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

FY2020

Buncombe County Budget Calendar

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

Date	Budget Procedure	Action By:
September 18	County Manager Memo and Review for Board of Commissioners- Key FY2020 budget drivers (Unrestricted Revenue growth %, employee health benefit packages, education funding)	County Manager Board of Commissioners Budget Benefits and Risk
October 1	Budget and Capital Planning Kickoff Meeting	Departments County Manager Budget/Performance Management
October	<ul style="list-style-type: none"> Budget Planning Discussions begin Information and Instructions to Departments following meeting re: Capital submissions Contract Administrators/Monitors begin budget planning with vendors 	Departments Budget/Performance Management Contract Administrators/Monitors
November 5-16	Workday Budget entry training sessions for Departments-(FY2019 Adopted Budgets loaded into Workday)	Department Heads Department Representatives Budget
November (TBD)	Education Meeting (initial budget planning discussions)	County Manager Budget Inter-governmental Relations School systems
	Fire District Meeting (initial budget planning discussions)	County Manager Budget Inter-governmental Relations Fire Districts
	Sheriff transition budget planning	Sheriff Elect Sheriff's Office Representatives County Manager Budget/Performance Management
November 16	Capital requests due to Budget	County Departments
	IT-related capital requests due to IT for assessment and prioritization	County Departments Information Technology
December 1-31	FY19 Salary and wage reports compiled and entered into Workday budgets	Budget
TBD	Strategic Partnership Grant application instructions sent to agencies	Strategic Partnerships Budget
December 14	Prioritized departmental IT capital request list sent to Budget	Information Technology
Dec. 17 – Jan. 18	Compilation and Analysis of Capital and IT Requests	County Manager/Assist. County Manager Capital Projects Review Team

Dec. 17 – Jan. 18	Review of Health, Employment, Property & Casualty Insurance Fund- Determination of Budgetary costs	County Manager Budget/Performance Management Benefits & Risk
January (TBD)	Board of Commissioners Goal Setting Meeting	Board of Commissioners County Manager Others TBD
Jan. 15	Consumer Price Index Data Released – Salary and Wage Projections Updated	Budget
January 25	Budget requests submitted in Workday by departments	County Departments
Jan. 28 – Feb. 15	Compilation of departmental operating requests	Budget
January 31	Departmental Submitted Line Item budgets available for Leadership Review	Budget
February 25- March 29 (Target)	Departmental Presentations to Budget Review Team	County Departments Budget Review Team
TBD	Strategic Partnership Grant applications due	Community Agencies
TBD	Strategic Partnership Grant applicant presentations	Community agencies Board of Commissioners
March 8	Property tax base and collection rate estimates due to Budget	Tax Assessment and Collection
	Sales tax estimates due	Budget
March 15	<ul style="list-style-type: none"> • General Fund Growth Rate Calculation • Revenue estimates sent to outside agencies 	Budget
March 25-29 (target)	Education Meeting (Follow up budget planning discussions)	County Manager Budget Inter-governmental Relations School systems
	Fire District Meeting (Follow up budget planning discussions)	County Manager Budget Inter-governmental Relations Fire Districts
April 19	Fire district budget requests due	Fire Districts
April 19	Education budgets due	Public schools & ABTCC
April 26	Fund balance projections reviewed for FY2019	Budget and Finance
	Updated property tax estimates provided	Tax
	Updated revenue projections provided	Budget, Finance, Directors
May 21	Budget Message	County Manager
June 4	Public hearing	Board of Commissioners
June 18	Budget adoption	Board of Commissioners

FISCAL POLICIES (Adopted by Commissioners June 18, 1996)

REVENUE POLICY

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

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

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

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

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

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

All Enterprise Funds shall be totally self-supporting.

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

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

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

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

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

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

OPERATING BUDGET POLICY

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

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

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

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

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

The County shall integrate performance measures with the annual budget.

VEHICLE REPLACEMENT POLICY

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

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

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

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

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

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

RESERVE POLICY

(Revised 08-07-12; Appendix B)

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

If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below fifteen percent (15%) an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Comprehensive Annual Financial Report (CAFR).

Description	Policy Requirement	Current Status
GF unallocated fund balance	At least 15%	24.4% (FY2019 Estimate)

INVESTMENT POLICY

(Appendix D)

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

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

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

ACCOUNTING POLICY

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

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

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

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

DEBT POLICY

(Revised 11-15-16; Appendix C)

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

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

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

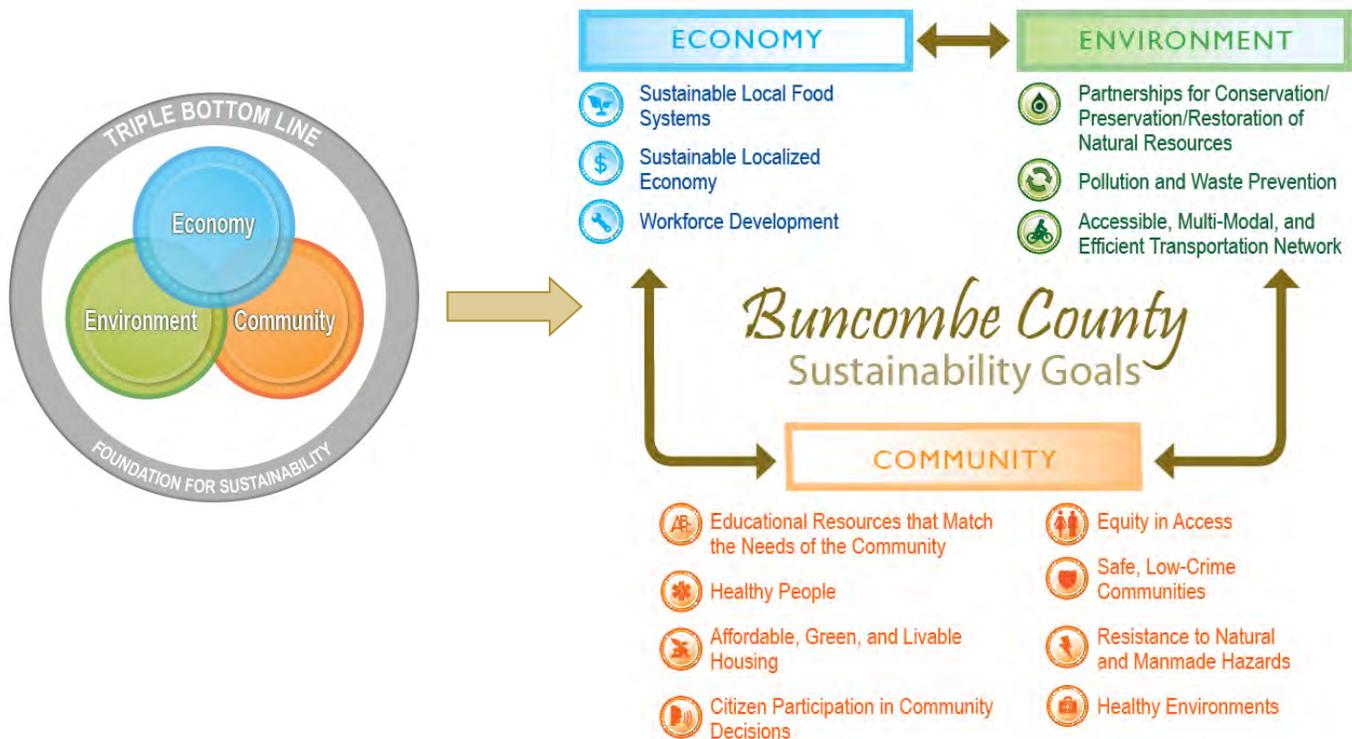
Net direct debt service cannot exceed 18% of total Governmental Fund expenditures.

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

Description	Policy Requirement	Current Status
Net direct debt as a % of assessed valuation	Less than 3%	1.16% (FY2019 estimate)
Net direct debt service as a % of Gov't Exp.	Less than 18%	11.85% (FY2019 estimate)
Payout of net direct debt principal	55% min, 65% desired	70.45% (FY2019 estimate)

SUSTAINABILITY PLAN

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



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



SERVICE AREAS & DEPARTMENTS

The following section presents a more detailed look at the Fiscal Year 2019-2020 budget for Buncombe County service areas and departments.

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



GENERAL FUND

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

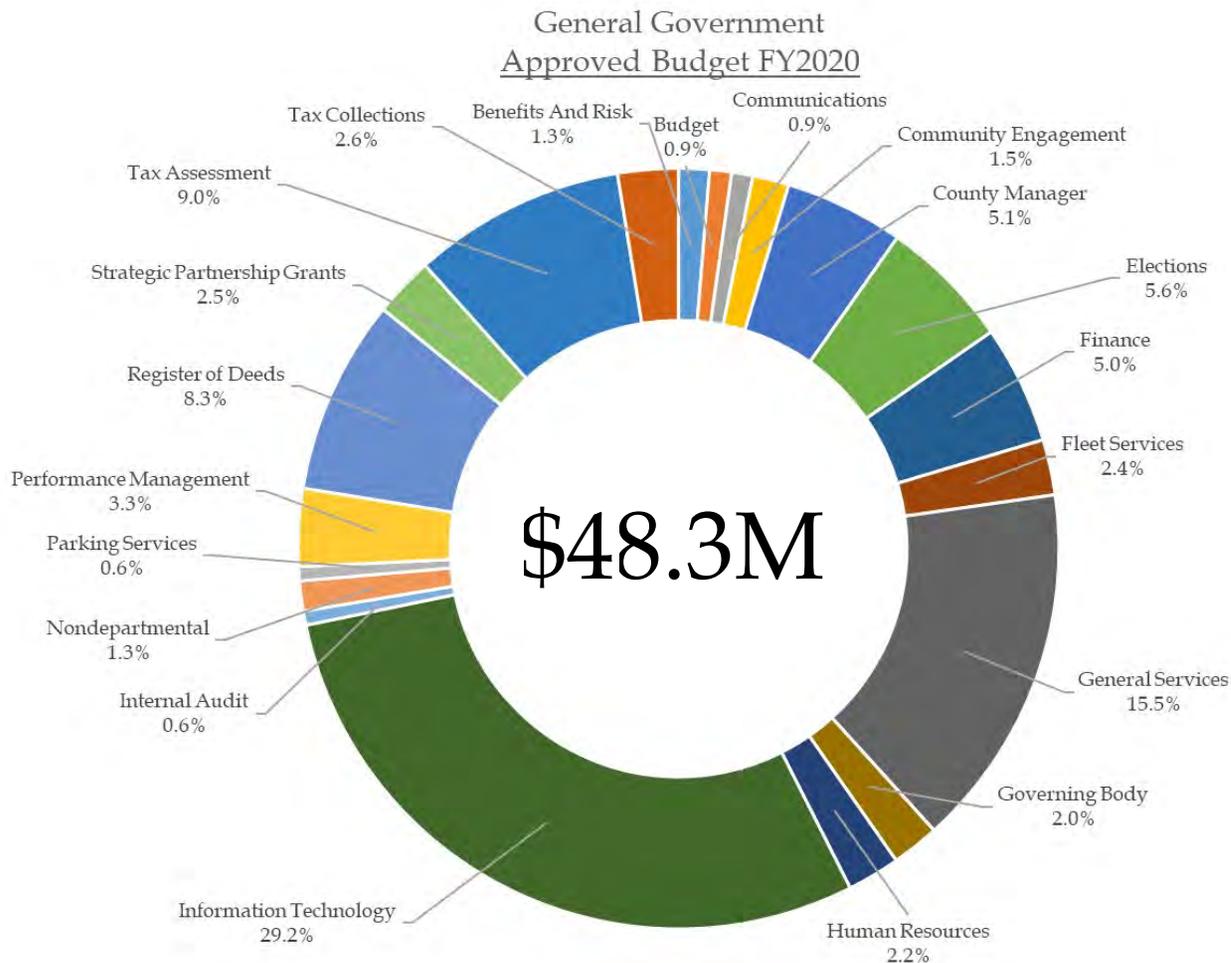
The following pages provide a more detailed look at the service areas and departments that comprise the General Fund. The major operating activities include:

- General Government (GG)
- Public Safety (PS)
- Human Services (HS)
- Economic & Physical Development (EPD)
- Culture & Recreation (CR)
- Education

General Government

The General Government function provides administrative and facilities support for county government. It includes the Governing Body, County Manager, Community Engagement, Communications, Human Resources, Performance Management, Internal Audit, General Services, Tax Assessment and Collections, Board of Elections, Register of Deeds, Information Technology, Finance, Strategic Partnership Grants, and Budget. The General Government function's budget is \$48,361,090 or 15.88% of the total General Fund expenditures for the fiscal year.

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



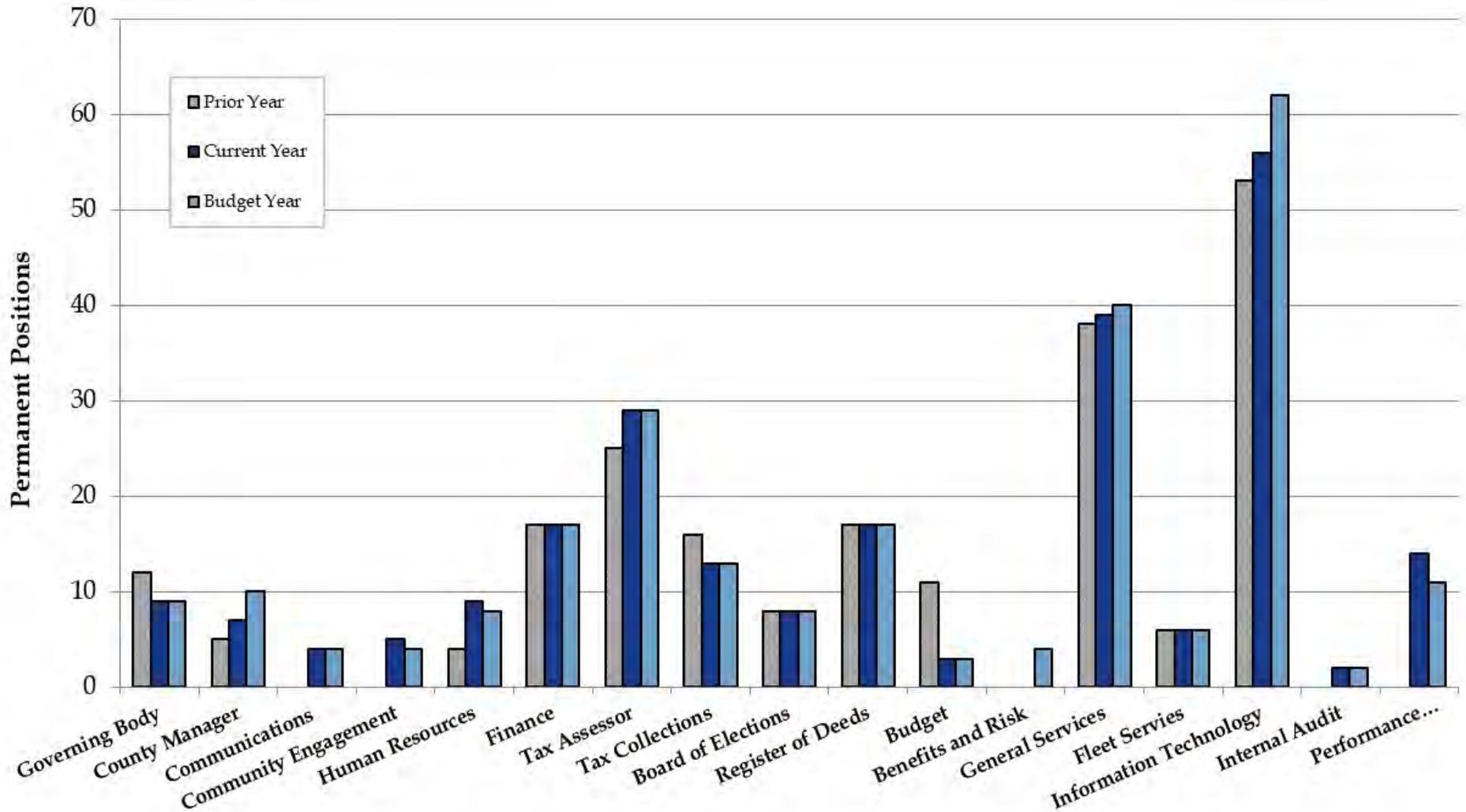
General Government

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Governing Body	12	9	9	0%	
County Manager	5	7	10	43%	Assistant County Manager position added during FY20 budget process. Office Manager moved from Community Engagement. Intergovernmental Relations position added to Cost Center under new program.
Communications	0	4	4	0%	
Community Engagement	0	5	4	-20%	Office Manager position moved to County Manager during FY2019.
Human Resources	4	9	8	-11%	Program Consultant position moved to HHS in FY2019.
Finance	17	17	17	0%	One position moved to Information Technology in FY2019; one position moved from Intergovernmental Relations in FY2019.
Tax Assessor	25	29	29	0%	
Tax Collections	16	13	13	0%	
Board of Elections	8	8	8	0%	
Register of Deeds	17	17	17	0%	
Budget	11	3	3	0%	
Benefits and Risk	0	0	4	0%	Cost Center previously accounted for in an Internal Service Fund.
General Services	38	39	40	3%	HVAC Specialist recommended per FY2020 request.
Fleet Services	6	6	6	0%	
Information Technology	53	56	62	11%	Five Positions moved from HHS during FY2019; one position moved from Finance during FY2019.
Internal Audit	0	2	2	0%	
Performance Management	0	14	11	-21%	Business Officer moved to Intergovernmental Relations during FY2019 and moved to County Manager for FY2020. Business Systems Specialist Position moved to Intergovernmental Relations during FY2019 and then moved to Finance for FY2020. One position unbudgeted.
Total General Government	212	238	247	3.8%	

General Government

Personnel Summary - Budgeted Permanent Positions



Governing Body

Mission

To maintain a partnership with citizens and provide effective and efficient government to deliver the needed services through a responsible work force committed to excellence, integrity and teamwork.

Program Description

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

For information on how the Buncombe County Board of Commissioners has worked with community organizations to accomplish strategic goals, please see Appendix K.

Governing Body	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	985,711	687,373	637,373	661,662
Operating	177,608	100,061	181,096	319,667
Program Support	5,000	0	0	0
TOTAL:	1,168,319	787,434	818,469	981,329
Revenues:				
Other Taxes	26,757	32,520	32,520	26,000
Sales & Services	14,205	15,000	15,000	7,000
County	1,127,357	739,914	770,949	948,329
TOTAL:	1,168,319	787,434	818,469	981,329

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 and coordinating the work of all County agencies.

County Manager	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	1,058,609	1,263,294	1,583,611	1,719,635
Operating	166,757	326,389	332,462	381,034
Program Support	248,064	350,000	325,000	350,000
TOTAL:	1,473,429	1,939,683	2,241,073	2,450,669
Revenues:				
Intergovernmental	15,000	0	50,000	0
County	1,458,429	1,939,683	2,191,073	2,450,669
TOTAL:	1,473,429	1,939,683	2,241,073	2,450,669

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.

Within the County Manager cost center are programs for Legal, Sustainability, and Intergovernmental Relations. Each of these programs has its own sub-budget:

	<u>FY2020</u>
The Legal division provides legal advice and guidance to the county manager and all departments.	\$504,187
The Sustainability office functions as a resource and advocate for environmental sustainability at Buncombe County and to foster a culture of sustainability throughout the County's operations while supporting sustainability initiatives and actions within the County and community.	\$564,236
The Intergovernmental Relations office works with municipalities, regional entities, and external organizations to further County priorities and objectives.	\$169,197

County Manager: Legal

Mission

To provide legal advice and guidance to county manager and all departments.

Program Description

The legal department of Buncombe County consists of two attorneys for the FY20 budget year. A third attorney works closely with the individuals in the legal department, but is responsible for the Benefits and Risk department with the majority of the expenses in that budget.

Performance Measures

Sustainability Plan Goal:



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

		<i>FY2019</i>		<i>FY2020</i>	
		<i>Target</i>	<i>Actual</i>	<i>Target</i>	<i>Actual</i>
Department Goal	<i>To provide value to Buncombe County through legal services</i>				
Objective	<i>To eliminate or minimize damages where the County is exposed to liability and improve quality and efficiency with an in-house legal team</i>				
Measure	<i>Percent of cost savings in legal fees using office attorneys compared with outside counsel. Measure based on spend category: Professional Services (which contains outside legal expenses) compared to total Salaries and Benefits</i>	40%		30%	

County Manager: Sustainability Office

Mission

To serve as a resource and advocate for environmental sustainability at Buncombe County and to foster a culture of sustainability throughout the County's operations while supporting sustainability initiatives and actions within the County and community.

Program Description

The Sustainability Office was established in FY2018 to perform responsible, professional and administrative work organizing and coordinating environmental sustainability efforts in Buncombe County. The Sustainability Office is led by a Sustainability Officer who acts, among other duties, as a team leader working with County departments to develop sustainability initiatives and assess cost effectiveness, technical feasibility and implementation methods.

Performance Measures

Sustainability Plan Goals:



Aligns with/supports all three areas of sustainability.

		FY2018		FY2019		FY2020
		Target	Actual	Target	Actual	Target
Department Goal	To enhance energy efficiency efforts for County owned facilities					
Objective	Carbon footprint reduction of 2% annually for county facilities					
Measure	eCO2 reduction of approximately 300 metric tons annually	300MT	TBD	300MT	TBD	300MT
Department Goal	To establish policies that create enhance energy efficiency and renewable energy efforts for the County					
Objective	Draft and create new policies for energy efficiency and renewables for the County					
Measure	Number of policies renewed/adopted by the County	NA	NA	20	TBD	20
Department Goal	To Increase Renewable Energy Adoption throughout the County					
Objective	Complete renewable energy projects for public agencies					
Measure	Number of renewable projects completed	NA	NA	3	TBD	5

County Manager: Intergovernmental Relations

Mission

To work with municipalities, regional entities, and external organizations to further County priorities and objectives.

Program Description

As the liaison to surrounding partners, the Intergovernmental Relations Office provides constant access and support to the Buncombe County community. The office administers the Economic Development cost center, serves as a primary point of contact for the County's 20 Fire Districts, and facilitates the annual fire district levy process. Additionally, the office supports ad hoc projects impacting areas such as municipal tax collection, public education budgeting, and tourism development planning.

Strategic Partnership Grants

Mission

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

Program Description

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

Strategic Partnership Grants	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Program Support	271,000	1,567,475	1,415,680	1,230,805
TOTAL:	271,000	1,567,475	1,415,680	1,230,805
Revenues:				
County	271,000	1,567,475	1,415,680	1,230,805
TOTAL:	271,000	1,567,475	1,415,680	1,230,805

Per guidelines established by the Board of Commissioners for the funding of non-profit agencies, grant funding is administered via performance based contracts evaluated throughout the year. Performance reporting for each of these grant programs is reflected in a dashboard that is updated quarterly and published at www.BuncombeCounty.org/Grants. (See also **Appendix K**).

Human Resources

Mission

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

Program Description

The Human Resources office is responsible for advertising current openings and continued efforts to offer support to new hires, current employees and retirees.

Human Resources	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	912,736	1,019,632	940,002	942,636
Operating	122,649	207,034	207,034	141,083
TOTAL:	1,035,384	1,226,666	1,147,036	1,083,719
Revenues:				
County	1,035,384	1,226,666	1,147,036	1,083,719
TOTAL:	1,035,384	1,226,666	1,147,036	1,083,719

Performance Measures

Sustainability Plan Goal:



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

Department Goal	Objective	Measure	FY2019		FY2020	
			Target	Actual	Target	Actual
<i>Continue efforts to attract and retain qualified professionals for Buncombe County's workforce</i>						
<i>Ensure all new employees are oriented to the culture and benefit offerings of Buncombe County on their first day of employment and provide a culture that retains such employees</i>						
<i>New hire orientation attended by all new employees</i>			80%		100%	
<i>Average 6 month turnover rate</i>			<1%		<1%	

Department Goal	Objective	Measure				
<i>Streamline hiring efforts while obtaining qualified applicants</i>						
<i>Decrease average time to fill</i>						
<i>Time to fill (in days)</i>				47	30	

Community Engagement

Mission

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

Program Description

Community Engagement serves as a liaison between the County and community to increase public awareness of and participation in County programs, services and initiatives. Community Engagement supports efforts to increase equity, inclusion and resiliency within Buncombe County and the community. The Community Engagement Team manages community investment projects such as the Isaac Coleman Initiative, Tipping Point Grants, Community Connectors, Community Engagement Markets, and Supplier Diversity Network.

Community Engagement	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	138,132	499,965	434,161	424,102
Operating	1,985	281,200	212,355	324,182
TOTAL:	140,117	781,165	646,516	748,284
Revenues:				
County	140,117	781,165	646,516	748,284
TOTAL:	140,117	781,165	646,516	748,284

Communications

Mission

Maintain effective communication channels that are strong and well-branded. Provide public information that is relevant, clear, and trusted. Listen to the community, and engage with people to share their ideas, preferences, questions, and concerns. Promote our County vision and strategic priorities.

Program Description

Communications plays a key role in how citizens, employees, and the general public perceive Buncombe County Government. We report directly to the County Manager and serve as advisors in marketing, branding, and promotion of services. We also serve as media relations liaisons, develop messages and promotions for services, and provide citizens and employees important governmental information.

Communications	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	0	337,901	337,901	360,560
Operating	0	74,429	74,429	74,049
TOTAL:	0	412,330	412,330	434,609
Revenues:				
County	0	412,330	412,330	434,609
TOTAL:	0	412,330	412,330	434,609

Performance Measures

Sustainability Plan Goal:



Citizen Participation in Community Decisions

Department Goal	<i>Promote public use and awareness of services, programs, and resources.</i>
Objective	<i>Develop shareable promotable content.</i>
Measure	<i>Share daily.</i>

FY2018		FY2019		FY2020
<i>Target</i>	<i>Actual</i>	<i>Target</i>	<i>Actual</i>	<i>Target</i>
				365 Shares

Communications (continued)

Performance Measures (continued)

Department Goal	<i>Develop original content for 30 departments. Content will be shared and advertised on multiple platforms. Used in departmental Brochures, Buncombe Life Magazine and for Articles.</i>					
Objective	<i>Update departmental content to make sure we are sharing the most current information. Audit current content.</i>					<i>This content will be published as 30 articles, in 20 brochures, and in 2 magazines.</i>
Measure	<i>This content will be published as 30 articles, in 20 brochures, and in 2 magazines.</i>					<i>30 articles.2 mags. 20 brochures.</i>

Department Goal	<i>Unify our County Brand.</i>					
Objective	<i>Increase brand awareness.</i>					
Measure	<i>Development of Powerpoint, Email Signatures, Departmental Photos, Logo Usage, Business Cards, Letterheads, Font usage, Signage.</i>					<i>Development of Powerpoint, Email Signatures, Departmental Photos, Logo Usage, Business Cards, Letterheads, Font usage, Signage.</i>

Budget

Mission

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

Program Description

The Budget department works closely with the County Manager in developing and administering the County's annual and capital budgets, performing program evaluations, and ensuring compliance with applicable policies, laws, and standard accepted budgetary controls and practices. The Budget department leads the coordination of the annual budget process in addition to assessing, preparing, and presenting ongoing organizational requests that have a resultant fiscal impact on the adopted budget plan. The Budget department performs analytical and policy guidance functions for purposes of evaluating requests, forecasting financial trends for revenues and expenditures and making recommendations to the Budget Officer.

Budget	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	765,095	500,008	500,008	417,556
Operating	56,306	74,066	55,531	33,159
TOTAL:	821,401	574,074	555,539	450,715
Revenues:				
Sales & Services	238,657	0	0	0
County	582,744	574,074	555,539	450,715
TOTAL:	821,401	574,074	555,539	450,715

Finance

Mission

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

Program Description

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

Finance	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	1,894,319	1,878,423	1,893,519	1,992,541
Operating	444,431	455,407	495,516	440,375
TOTAL:	2,338,750	2,333,830	2,389,035	2,432,916
Revenues:				
Intergovernmental	15,500	15,500	0	0
Sales & Services	350,164	345,000	0	0
County	1,973,086	1,973,330	2,389,035	2,432,916
TOTAL:	2,338,750	2,333,830	2,389,035	2,432,916

Benefits and Risk

Mission

The Mission of the Employee Benefits and Risk Management Department (herein “EBRM”), in partnership with the other County Departments, is to maintain employee and retiree benefits in a fiscally sustainable manner; minimize the cost of claims against the County through preventive risk strategies and legal guidance; and to insure County compliance with federal and state laws. (The Benefits and Risk department used to fall into the Internal Service Fund, but has been moved to the General Fund.)

Benefits And Risk	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	0	0	0	605,324
Operating	0	0	0	25,546
TOTAL:	0	0	0	630,870
Revenues:				
County	0	0	0	630,870
TOTAL:	0	0	0	630,870

Performance Measures

Sustainability Plan Goal:



Healthy People

		FY2018		FY2019		FY2020	
		Target	Actual	Target	Actual	Target	Actual
Department Goal	<i>To reduce the employee health care spend through the use of data analytics and health plan design (assuming that EBRM gets access to the data analytics and the necessary changes are made on January 1, 2020 in plan design).</i>						
Objective	<i>Minimize the health care cost trend</i>						
Measure	<i>Keep PMPM cost below 2% increase from fiscal year to fiscal year</i>		\$492.10	\$501.94		\$511.98	

Department Goal	<i>Minimize the cost of claims against the County through preventive risk strategies and legal guidance; and to insure County compliance with federal and state laws.</i>						
Objective	<i>Manage risk to the organization through programming and counsel</i>						
Measure	<i>Minimize % FTE charges to departments fiscal year over fiscal year through preventive risk strategies</i>			\$450/FTE	\$450/FTE	\$355/FTE	
Measure	<i>Amount of worker’s compensation claims paid out over the course of a fiscal year</i>			\$275,000		\$350,000	

Tax Assessment

Mission

To serve our citizens by providing fair and equitable assessments with accountability, transparency and exceptional customer service.

Program Description

The Tax Assessor has a general charge of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law. The assessment staff must conclude what the assets are, where the assets are located (tax districts), who are the owner(s), and how much is the value. This information is foundational to the county's ad valorem tax system.

Tax Assessment	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	2,316,850	2,618,938	2,622,140	2,828,884
Operating	235,125	653,834	652,817	654,210
TOTAL:	2,551,975	3,272,772	3,274,957	3,483,094
Revenues:				
Property Tax	0	350,000	350,000	350,000
County	2,551,975	2,922,772	2,924,957	3,133,094
TOTAL:	2,551,975	3,272,772	3,274,957	3,483,094

The assessment department consists of 5 divisions and 30 employees. Those divisions are: 1) Residential real property, 2) Commercial real property, 3) Land records & GIS, 4) Exemptions & special programs, and, 5) Personal property.

The assessment department is responsible for conducting Buncombe County tax reappraisals every four years. As approved by the Buncombe County Board of Commissioners, Buncombe will undergo a reappraisal effective January 2021. A 2021 reappraisal will require extensive preparation beginning January 1, 2020. The reappraisal process will require: Review and valuation of 125,000 vacant and improved parcels, 2,000 individual neighborhoods analyzed through a complex multiple step statistical approach, maintain a sales file of over 15,000 transactions, individual valuation of 8,000 commercial parcels using the income approach, and process 8,000 -12,000 appeals.

Performance Measures

Sustainability Plan Goal:



Citizen Participation in Community Decisions

Department Goal		FY2018		FY2019		FY2020
		Target	Actual	Target	Estimate	Target
Objective	Enable county to operate by identifying and assessing taxable value					
Objective	Identify and assess 100% of taxable value in Buncombe County					
Measure	Annual dollar increase in taxable value	N/A	\$5.5 billion	N/A	\$1.2 billion	\$1.4 billion
Department Goal	Provide a smooth and efficient appeal process					
Objective	Accept and resolve appeals as quickly as possible					
Measure	Number of appeals resolved	N/A	7,204	N/A	384	380

Tax Collections

Mission

Tax Collections collects property tax, occupancy tax, gross receipts, and beer and wine retail license fees on behalf of Buncombe County and districts within County borders.

Program Description

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

Tax Collections	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	1,203,243	1,281,512	1,282,949	1,318,478
Operating	690,070	361,820	361,820	814,346
TOTAL:	1,893,313	1,643,332	1,644,769	2,132,824
Revenues:				
Miscellaneous	59,006	48,700	48,700	48,700
Other Taxes	25,355	0	0	0
Property Tax	305	0	0	0
Sales & Services	1,040,342	915,000	1,260,000	1,260,000
County	768,304	679,632	336,069	824,124
TOTAL:	1,893,313	1,643,332	1,644,769	2,132,824

Performance Measures

Sustainability Plan Goal:



Citizen Participation in Community Decisions

Department Goal	Objective	Measure	FY2018		FY2019		FY2020
			Target	Actual	Target	Estimate	Target
Enable Buncombe County to operate by collecting taxes/revenue	Collect 100% of regular property taxes due to Buncombe County	Percent of regular property taxes collected by end of fiscal year	99.80%	99.88%	99.75%	99.80%	99.75%
Increase Buncombe County tax collection rate	Educate citizens on payment options & increase payment arrangements	Number of payment arrangements	N/A	3,283	N/A	3,270	3,348
Improve department operating efficiency	Educate citizens on payment options & increase online payments	Number of payments made online	N/A	21,662	N/A	20,000	22,000
Provide best-in-class service	Provide continuing education and certification to tax collectors	Percent of collectors completing certification or continuing education	N/A		N/A	8%	50%

Board of Elections

Mission

Election Services 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 department strives to protect the integrity and transparency of the election process, to maintain accuracy at all levels of administration, and to create positive voter experiences.

Program Description

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

Elections	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	795,547	828,913	828,913	908,539
Operating	1,021,962	1,335,841	1,335,841	1,799,487
TOTAL:	1,817,509	2,164,754	2,164,754	2,708,026
Revenues:				
Sales & Services	349,760	15,000	15,000	305,000
County	1,467,749	2,149,754	2,149,754	2,403,026
TOTAL:	1,817,509	2,164,754	2,164,754	2,708,026

Performance Measures

Sustainability Plan Goal:



Citizen Participation in
Community Decisions

		FY2018		FY2019		FY2020
		Target	Actual	Target	Actual	Target
Department Goal	<i>To encourage the professional development of staff, creating a culture of vision and forward movement toward service improvement</i>					
Objective	<i>Staff participation in national training opportunities, as well as professional development classes in their election specialties</i>					
Measure	<i>Innovative projects and programs geared toward efficiency and service improvement</i>					75%
Objective	<i>Promote planned voting visits by voters</i>					
Measure	<i>Number of persons utilizing wait maps for Early Voting and Election Day</i>					40,000

Register of Deeds

Mission

To operate the office of Register of Deeds in statutory compliance and to accurately produce a legible and complete record in a timely manner, and to insure the preservation and security of the public's 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, birth records, death records, marriage records, and various other records.

Register of Deeds	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	1,363,652	1,447,353	1,447,353	1,465,001
Operating	2,596,750	2,547,790	2,547,790	2,546,294
TOTAL:	3,960,402	3,995,143	3,995,143	4,011,295
Revenues:				
Other Taxes	4,926,463	4,800,000	4,800,000	4,800,000
Permits & Fees	1,468,165	1,435,000	1,435,000	1,470,313
County	-2,434,226	-2,239,857	-2,239,857	-2,259,018
TOTAL:	3,960,402	3,995,143	3,995,143	4,011,295

Performance Measures

Sustainability Plan Goal:



Equity in Access

FY2018		FY2019		FY2020
Target	Actual	Target	YTD	Target

Department Goal	<i>Increase productivity through technology</i>					
Objective	<i>Increase the number of vital records requests through online means</i>					
Measure	<i>Number of online requests received and processed</i>	3,800	3,554	3,600	3,963	4,400
Departmental Goal	<i>Improve the number of eRecordings that are received and processed each year online</i>					
Objective	<i>Increase the number of eRecordings</i>					
Measure	<i>Number of requests received and processed online</i>	16,000	16,044	20,000	14,311	20,000
Objective	<i>Increase the number of eRecording vendors</i>					
Measure	<i>Number of eRecording vendors requesting to eRecord with Buncombe County</i>	750	1,046	1,200	1,138	1,300

Internal Audit

Mission

To enhance and protect organizational value by providing risk-based and objective assurance and recommendations.

Program Description

The Buncombe County Internal Audit Department supports the Buncombe County Board of Commissioners, County Management, the external Audit Committee, and citizens in assessing accountability, transparency, and continuous improvement in County operations. The department seeks to independently and objectively assess and report on management’s controls and performance related to:

- Governance
- Compliance with applicable laws, regulations, policies and procedures
- Accuracy of data
- Efficient and effective uses of resources for County services
- Security over County resources and records
- Risk identification and management
- Fraud, Waste and Abuse Prevention and Detection

Internal Audit	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	0	247,196	247,196	257,890
Operating	0	37,400	37,400	32,480
TOTAL:	0	284,596	284,596	290,370
Revenues:				
County	0	284,596	284,596	290,370
TOTAL:	0	284,596	284,596	290,370

Information Technology

Mission

To serve the County and its citizens by providing secure, cost effective, efficient and reliable technology solutions in collaboration with County departments and business partners while following best practices in IT services management.

Department Snapshot

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

Information Technology	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	5,749,813	6,487,797	6,395,796	7,361,187
Operating	5,209,557	5,493,203	6,228,737	6,770,262
Capital Outlay	0	470,000	0	0
TOTAL:	10,959,369	12,451,000	12,624,533	14,131,449
Revenues:				
Sales & Services	88,376	68,721	68,721	5,400
County	10,870,994	12,382,279	12,555,812	14,126,049
TOTAL:	10,959,369	12,451,000	12,624,533	14,131,449

Performance Measures

Sustainability Plan Goal:



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

		FY2018		FY2019		FY2020
		Target	Actual	Target	Actual	Target
Departmental Goal	<i>Provide reliable, secure, and efficient technology infrastructure for all County departments.</i>					
Objective	<i>Minimize service interruptions via unscheduled server/network/radio downtime</i>					
Measure	<i>Minutes of unscheduled service interruptions for County systems. (Percentage of available minutes)</i>	99.95%	99.97%	99.95%	(N) 99.99% (R) 100% (S) 99.98%	(N) 99.99% (R) 100% (S) 99.99%

Performance Management

Mission

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

Program Description

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

Performance Management	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	915,264	1,882,589	1,629,180	1,543,479
Operating	29,509	56,902	53,202	53,399
TOTAL:	944,773	1,939,491	1,682,382	1,596,878
Revenues:				
County	944,773	1,939,491	1,682,382	1,596,878
TOTAL:	944,773	1,939,491	1,682,382	1,596,878

Performance Measures

Sustainability Plan Goal:



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

Department Goal	Objective	Measure	FY18		FY19		FY20
			Target	Actual	Target	Actual	Target
Ensure efficient utilization of county resources.	Improve business processes to realize financial savings.	Completion of 5 or more cost savings validated projects.*		n/a	5	5+	5
Improve business processes to realize increased efficiency or improve services.	Improve business processes to realize increased efficiency or improve services.	Completion of 5 or more validated process/service improvements.*		n/a	5	5+	5
Demonstrate department value to stakeholders by providing a positive return on investment.	Improve county operations and business processes to realize financial savings or increased revenues at a level that exceeds Performance Management departmental budget.	Achieve greater than \$1.6 million in savings through completion of validated projects.*		n/a	\$1.6mil	\$798,221	\$1.6mil

General Services

Mission

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

Program Description

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

General Services	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	3,169,695	3,337,578	3,352,104	3,301,824
Operating	3,743,177	4,279,665	4,279,507	4,102,592
Capital Outlay	43,764	55,000	61,025	115,000
TOTAL:	6,956,636	7,672,243	7,692,636	7,519,416
Revenues:				
Intergovernmental	364,488	380,000	380,000	355,000
Sales & Services	374,708	393,234	393,234	456,555
County	6,217,441	6,899,009	6,919,402	6,707,861
TOTAL:	6,956,636	7,672,243	7,692,636	7,519,416

Fleet Services	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	498,056	485,539	485,539	599,473
Operating	375,773	505,838	505,838	538,487
TOTAL:	873,829	991,377	991,377	1,137,960
Revenues:				
Miscellaneous	51,863	50,000	50,000	50,000
County	821,966	941,377	941,377	1,087,960
TOTAL:	873,829	991,377	991,377	1,137,960

Performance Measures

Sustainability Plan Goal:



Partnerships for Conservation/Preservation/Restoration of Natural Resources

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

Parking Services

In the past, Parking Services resided in General Revenues as a revenue contract. In FY2020, Parking Services will be broken out into its own Cost Center to track related revenues and expenses separate from other contracts. While expenses will be covered under the label, Contracted Services, those services include labor/taxes, capital, and additional itemized expenses.

Parking areas managed under this contract include 164 College Street, Sear's Alley, and various surface lots at County locations.

Parking Services	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	0	0	0	290,674
TOTAL:	0	0	0	290,674
Revenues:				
Sales & Services	0	0	0	677,172
County	0	0	0	-386,498
TOTAL:	0	0	0	290,674

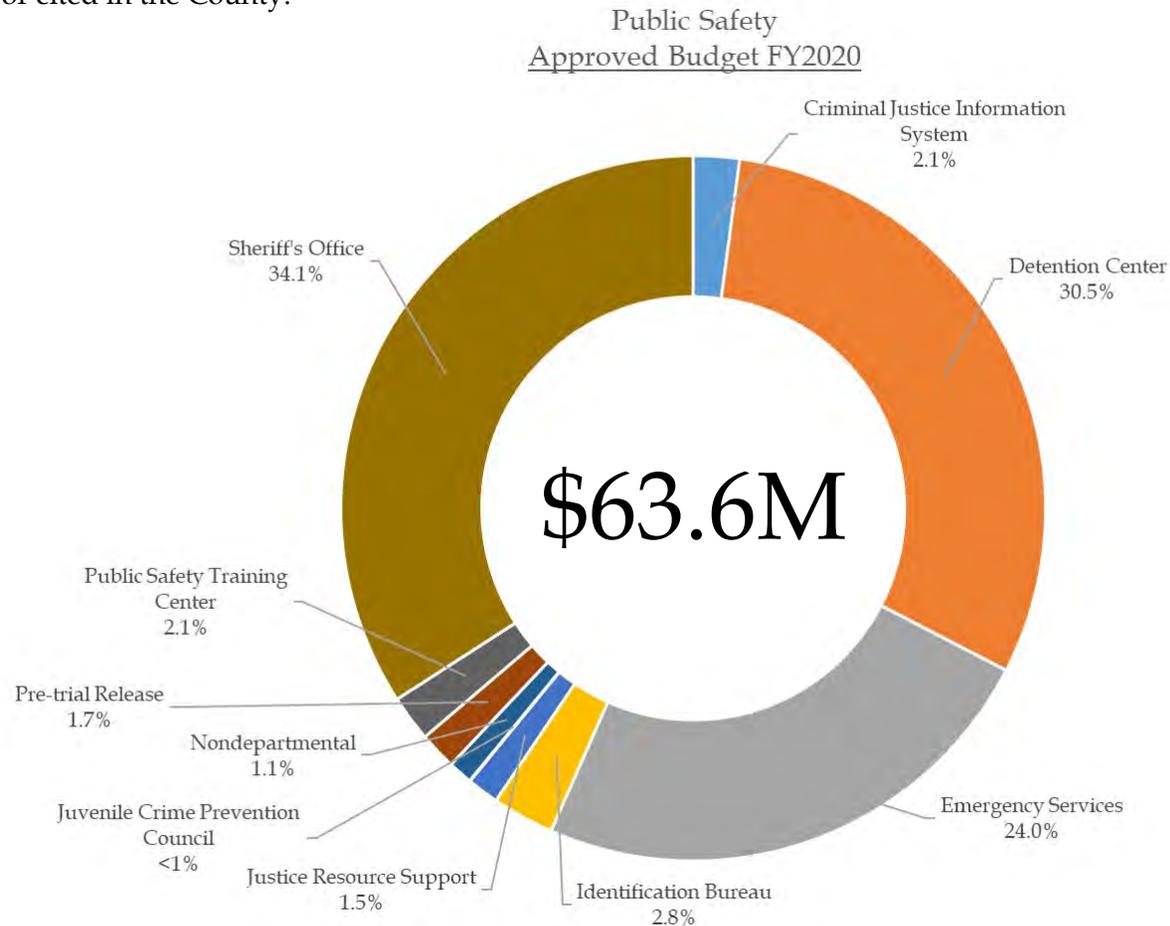
Public Safety

The Public Safety function is composed of the Sheriff's Office, Justice Resource Support, Emergency Services, Pre-Trial Services, Identification Bureau & Centralized Data Entry (CCBI/CDE), CJIS (Criminal Justice Information System), and the Public Safety Training Center. The Public Safety budget totals \$63,672,959 accounting for 20.91% of the total General Fund expenditures for the fiscal year.

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

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

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



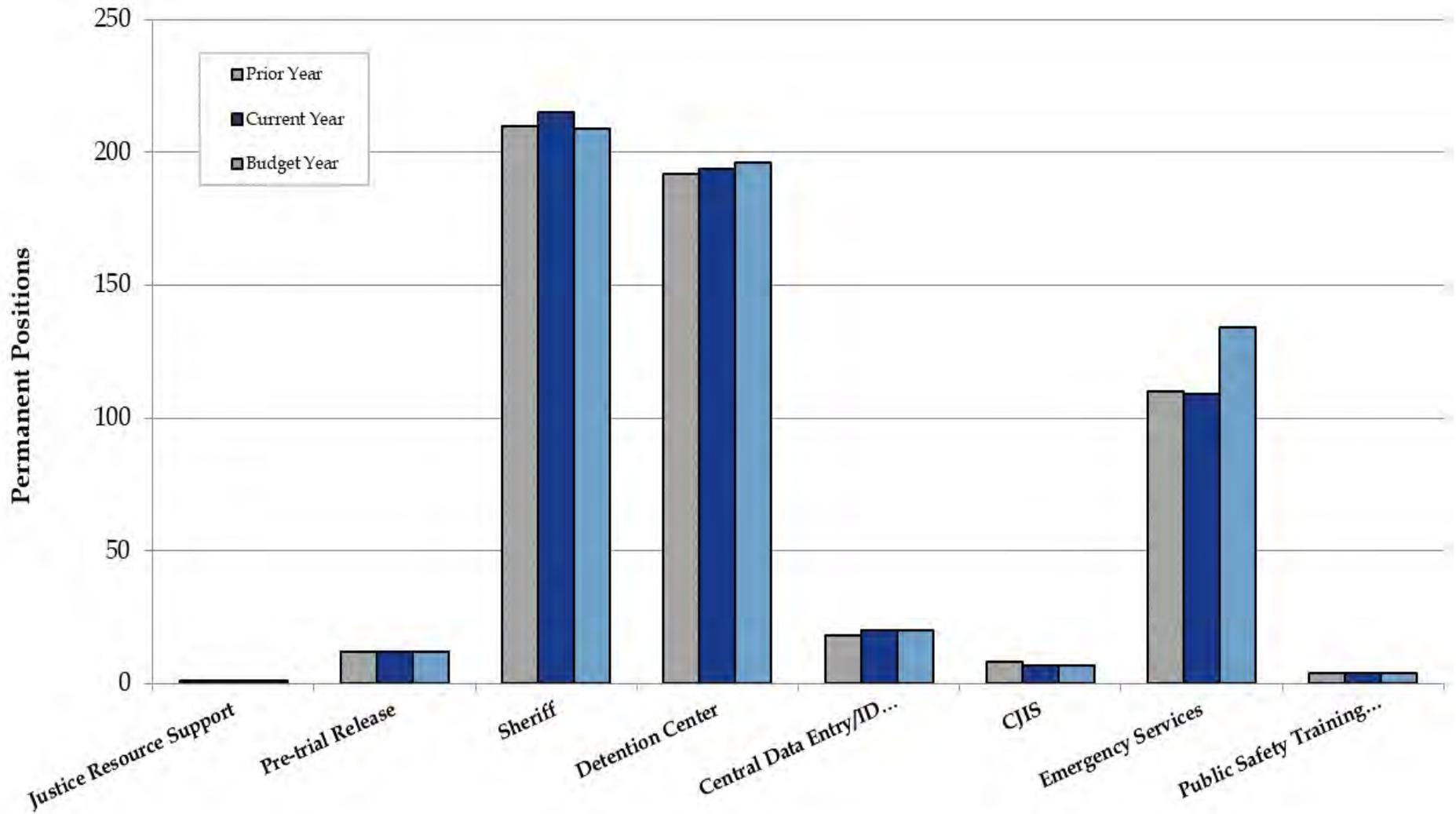
Public Safety

Personnel Summary - Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Justice Resource Support	1	1	1	0%	
Pre-trial Release	12	12	12	0%	
Sheriff	210	215	209	-3%	Twenty Sheriff Dispatch Positions moved to Emergency Services in FY2019; six School Resource Officers added during FY2019; six Patrol positions recommended; two positions moved from Detention Center.
Detention Center	192	194	196	1%	Four Intake Officer positions recommended; two positions moved to Sheriff.
Central Data Entry/ID Bureau	18	20	20	0%	
CJIS	8	7	7	0%	
Emergency Services	110	109	134	23%	Four EMT Paramedic positions added during FY2019; twenty Dispatcher positions moved from Sheriff's Office during FY2019; one Dispatcher position budgeted that was previously unbudgeted in FY2019.
Public Safety Training Center	4	4	4	0%	
Total Public Safety	555	562	583	3.7%	

Public Safety

Personnel Summary - Budgeted Permanent Positions



Justice Resource Support

Mission

To enhance public safety, community wellness, and the efficiency and effectiveness of the Buncombe County criminal justice system.

Program Description

Justice Resource Support includes services at the Justice Resource Center that provide accountability and support to justice involved individuals. The goal of these services is to increase public safety by reducing individual criminal justice involvement by addressing issues directly related to an individual's likelihood to re-offend and commit another crime. Personnel includes a Justice Resource Coordinator who provides technical assistance and consultation to county funded resources that improve case processing, provide accountability, and support to justice involved individuals. Justice Resource Support strategies are implemented in collaboration with the Justice Resource Advisory Council, an advisory body comprised of policy makers, members of the judiciary, and stakeholder groups within the local criminal justice system.

Justice Resource Support	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	93,255	108,609	108,609	100,064
Operating	803,749	814,245	828,721	830,473
TOTAL:	897,005	922,854	937,330	930,537
Revenues:				
County	897,005	922,854	937,330	930,537
TOTAL:	897,005	922,854	937,330	930,537

Justice Resource Support (continued)

Performance Measures

Sustainability Plan Goal:



Safe, Low-Crime Communities

Description		FY 2019		FY 2020	
		Target	Actual	Target	Actual
Department Goal	Enhance opportunities for youth offenders to engage in meaningful and effective community programs in an effort to avoid collateral consequences				
Objective	Operate and expand the juvenile misdemeanor diversion program				
Measure	Number of successful completions of the Juvenile Misdemeanor Diversion Program	40	54	45	
Department Goal	Protect public safety and hold people accountable for criminal behavior while taking a holistic approach to individual, family and community wellness				
Objective	Offer criminal justice system diversion and alternatives to incarceration for low-level, first time, non-violent offenders and people with mental illness and substance abuse disorders				
Measure	Number of individuals served at the Justice Resource Center	750	978	950	
	Number of successful completion of Adult Misdemeanor & Felony Diversion Programs	150	228	200	
Department Goal	Support jail population with strategies that safely reduce the jail population through enhancing the efficiency and effectiveness of the criminal justice system				
Objective	Implement locally created strategies for the the Safety and Justice Challenge				
Measure	Reduce the jail population by 15% between October 2018 and October 2020	-15%	+14%	-15%	

Juvenile Crime Prevention Council

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

JCPC - Juvenile Crime Prevention Council	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	0	0	15,500	15,500
TOTAL:	0	0	15,500	15,500
Revenues:				
Intergovernmental	0	0	15,500	15,500
TOTAL:	0	0	15,500	15,500

Emergency Services

Mission

Buncombe County Emergency Services provides competent, efficient and effective emergency services to our residents and visitors in times of need by a work force responsive to the needs of its citizens 24 hours per day.

Program Description

Emergency Medical Service (EMS):

Buncombe County operates ten ambulances 24/7 from nine locations spread across the county. During calendar year 2018, these ten units responded to a total of 28,970 calls while in 2014 we responded to 26,003 calls. This is an increase of 11.4%. We

operate at the Paramedic level and are able to administer advanced life support (ALS) while on these calls. Buncombe County has been operating ambulances for more than 50 years. Many lives have been saved throughout Buncombe County.

Emergency Management:

This department provides response to a variety of situations, including natural disasters, search and rescue, emergency plan development and evaluation, emergency exercise development and critique, and many other large-scale emergencies. We have staff certified on both the State and National levels as Emergency Managers. Employees are available to respond locally, regionally or state-wide to assist with the management of any emergency situation. This department also has a variety of resources at its disposal, including generators, specialized trailers for communications, animal rescue, Urban Search and Rescue (USAR), portable morgue, mobile command post, swift water rescue and a host of other resources. Buncombe County is well known across North Carolina for its Emergency Management capabilities.

In addition, Emergency Management is responsible for the operation of the Buncombe County Emergency Operations Center that is co-located with the Emergency Services administrative offices and the 911 center. When operational, the Emergency Operations Center uses the National Incident Command System (ICS) for its protocol.

Emergency Services	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	10,249,742	10,690,217	12,178,558	13,210,422
Operating	1,784,860	1,883,345	1,923,851	2,069,806
Program Support	6,810	12,750	12,750	12,750
TOTAL:	12,041,412	12,586,312	14,115,159	15,292,978
Revenues:				
Intergovernmental	363,582	335,044	335,044	373,322
Sales & Services	5,959,350	6,220,000	6,220,000	6,170,324
County	5,718,479	6,031,268	7,560,115	8,749,332
TOTAL:	12,041,412	12,586,312	14,115,159	15,292,978

Emergency Services (continued)

Fire Marshal's Office:

The employees assigned to this department handle fire inspections in the County as well as some local jurisdictions. This office is also responsible for fire investigations by either one of the Fire Marshals or a member of the Asheville-Buncombe County Arson Task Force. This task force is jointly sponsored by the City of Asheville and Buncombe County with each jurisdiction funding one position. When any fire is determined to be suspicious in nature Task Force members continue the investigation and, if necessary, they have arrest powers and can handle the case as it progresses through the court system. Five employees are assigned to the Fire Marshal's Office. This office is also responsible for the ordering and installation of street signage in the County, inspecting driveways and roads in new developments to ensure adequate emergency vehicle access and enforcing the County's Minimum Housing Ordinance.

911 System:

This department has currently 49 county positions and operates the 911 system for Buncombe County. When a citizen makes a 911 call, the call comes into this center and is then handled by the appropriate agency for dispatch. The County staff dispatch calls to Buncombe County EMS, Fire Marshal's Office, Emergency Management, Safety Office, and Sheriff's Office. A citizen can access 911 by voice or text. A backup center is located downtown, and should anything happen at our Erwin Hills location, our employees can go to that location and continue dispatching and handling 911 calls.

During the past calendar year, our Telecommunicators answered an estimated 450,000 phone calls. All staff are in the process of being cross-trained for response to Law Enforcement, Fire and EMS related calls.

Safety Office:

This office handles accident investigation for both vehicle and employee accidents and provides training and testing for staff members who use respirators in the performance of their jobs. This office is responsible for following up on all employees exposed to potentially harmful substances or organisms. This office also prepares Safety Plans for County departments and buildings, conducts safety inspections of County buildings, oversees radiation protection program for employees operating screening devices, develops and delivers employee safety training programs including training in specialized areas such as hazardous materials accidents in the workplace or other areas allowing the county to be in compliance with the North Carolina Department of Labor or OSHA.

Pretrial Release

Mission

To expedite appropriate jail releases while increasing public safety by providing supervision for these defendants.

Program Description

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

Pre-trial Release	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	996,507	1,031,529	1,041,564	1,006,813
Operating	88,838	88,775	88,775	85,306
TOTAL:	1,085,345	1,120,304	1,130,339	1,092,119
Revenues:				
County	1,085,345	1,120,304	1,130,339	1,092,119
TOTAL:	1,085,345	1,120,304	1,130,339	1,092,119

Performance Measures

Sustainability Plan Goal:



Safe, Low-Crime Communities

Description		FY 2019		FY 2020	
		Target	Actual	Target	Actual
Department Goal	Facilitate and expedite the release of appropriate defendants at the jail				
Objective	Provide a validated risk assessment measuring risk of reoffending and failure to appear for defendant bond hearings in District Court				
Measure	Number of reports provided at First Appearance Hearings	5,000	5,149	5,000	
Department Goal	Reduce incarceration costs by providing supervision for appropriate defendants				
Objective	Facilitate the release of appropriate defendants				
Measure	Number of defendants placed on supervised release by the courts	2,000	2,213	2,000	
Department Goal	Provide efficient and appropriate case management for released defendants				
Objective	Safely return defendants to court for case disposition				
Measure	Number of successful completions as a percentage of all supervised cases (compliance with pretrial conditions, appearance for court, and no new charges)	80%	80%	95.0%	
		80%	75%		

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 handgun and pistol purchase permits.

Identification Bureau	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	1,450,715	1,624,518	1,624,518	1,724,290
Operating	91,926	87,562	87,562	88,304
Capital Outlay	0	31,895	31,895	0
TOTAL:	1,542,642	1,743,975	1,743,975	1,812,594
Revenues:				
Intergovernmental	733,572	838,063	838,063	866,280
Sales & Services	188,390	180,000	180,000	180,000
County	620,680	725,912	725,912	766,314
TOTAL:	1,542,642	1,743,975	1,743,975	1,812,594

Performance Measures

Sustainability Plan Goal:



Safe, Low-Crime Communities

		FY2017		FY2018		FY2019		FY2020
		Target	Actual	Target	Actual	Target	Actual	Target
Department Goal	Identify and maintain name files associated with an alias name.							
Objective	Provide public safety and the courts with current, accurate, and precise data.							
Measure	Percentage of names associated with an alias name.	34%	34%	35%	34%	35%	34	35%
Department Goal	Identify, process, and maintain processes involving identify theft/obstruction of justice.							
Objective	Provide public safety and the courts with current, accurate, and precise data.							
Measure	Percentage of identify theft/obstruction of justice warrants served.	92%	91%	93%	92%	93%	92	93%
Department Goal	Process, identify, and maintain arrestee information via fingerprint technology.							
Objective	Provide public safety and the courts with current, accurate, and precise data.							
Measure	Percentage of arrests having fingerprints submitted to SBI.	55%	51%	55%	52%	55%	51	55%

Public Safety Training Center

Mission

To provide a well maintained state of the art facility to allow students to interact with hazards of the emergency service profession in a controlled Environment to enable them to better serve the public in real life emergencies.

Program Description

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

Public Safety Training Center	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	347,852	332,868	394,684	383,404
Operating	252,533	964,516	902,700	965,268
TOTAL:	600,384	1,297,384	1,297,384	1,348,672
Revenues:				
County	600,384	1,297,384	1,297,384	1,348,672
TOTAL:	600,384	1,297,384	1,297,384	1,348,672

Criminal Justice Information System (CJIS)

Mission

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

Program Description

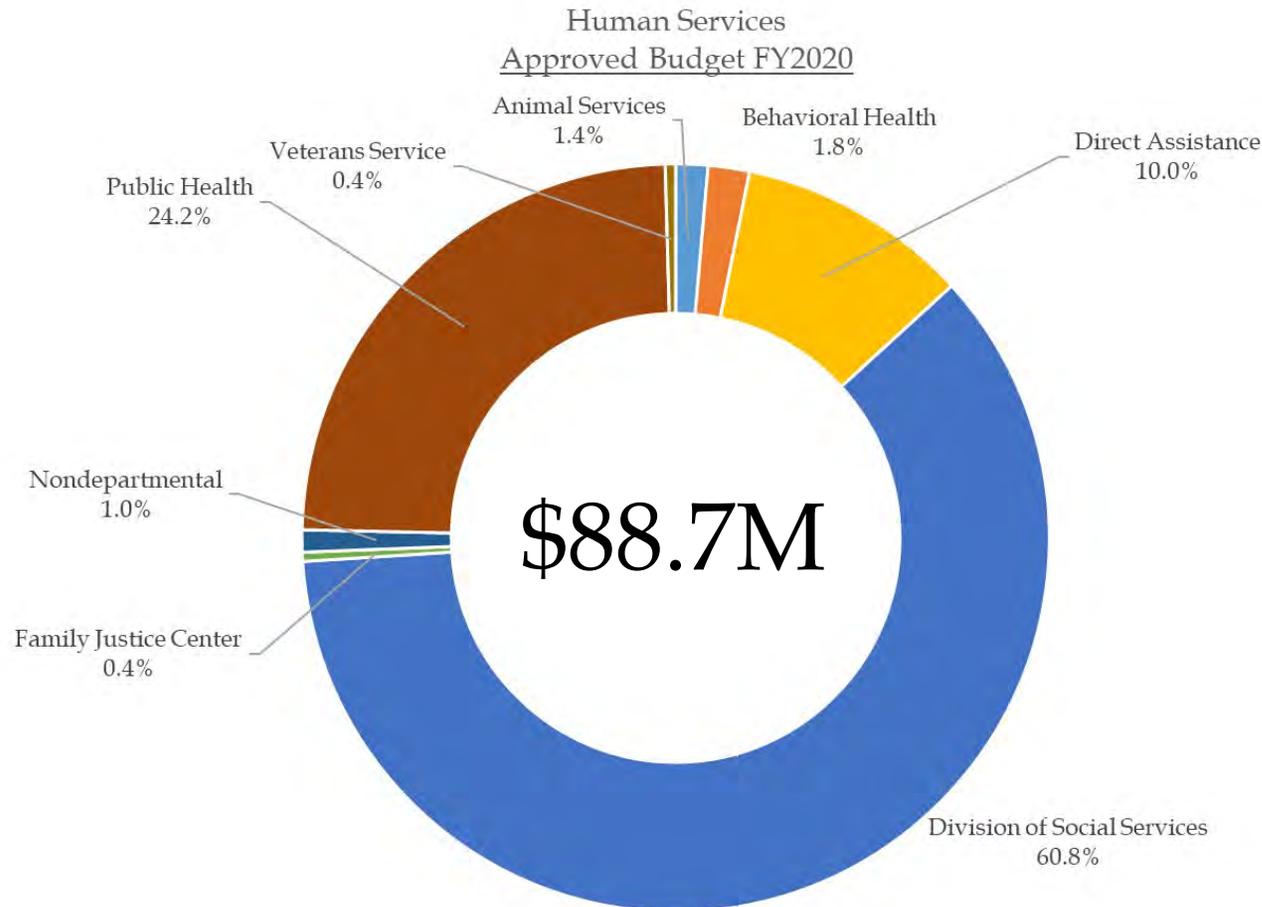
The CJIS systems are supported by staff of the Buncombe County Information Technology department.

CJIS	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	795,339	816,636	917,846	784,511
Operating	473,227	503,141	548,141	561,335
Capital Outlay	0	45,000	0	0
TOTAL:	1,268,566	1,364,777	1,465,987	1,345,846
Revenues:				
Sales & Services	642,620	692,250	692,250	685,231
County	625,946	672,527	773,737	660,615
TOTAL:	1,268,566	1,364,777	1,465,987	1,345,846

Human Services

The Human Services function is composed of Public Health, Social Services, Direct Assistance, Veterans Service, Family Justice Center, Behavioral Health, and Animal Services. The Human Services function has a budget of \$88,704,572, which is 29.14% of the total General Fund expenditures for the fiscal year. Public Health expenditures, \$21,471,933, will be used for specialized public health service. The Social Services, Direct Assistance, and Veterans Service expenditures of \$63,212,590 will be used to support human needs. \$1,589,615 will be used to provide specialized human service needs to citizens through behavioral health programs and \$348,590 is allocated to support Buncombe County's Family Justice Center. The County's Animal Services contract and related expenses are budgeted at \$1,232,242. Nondepartmental is comprised of \$849,602 for Post-Employment Liability and a small functional contingency.

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.

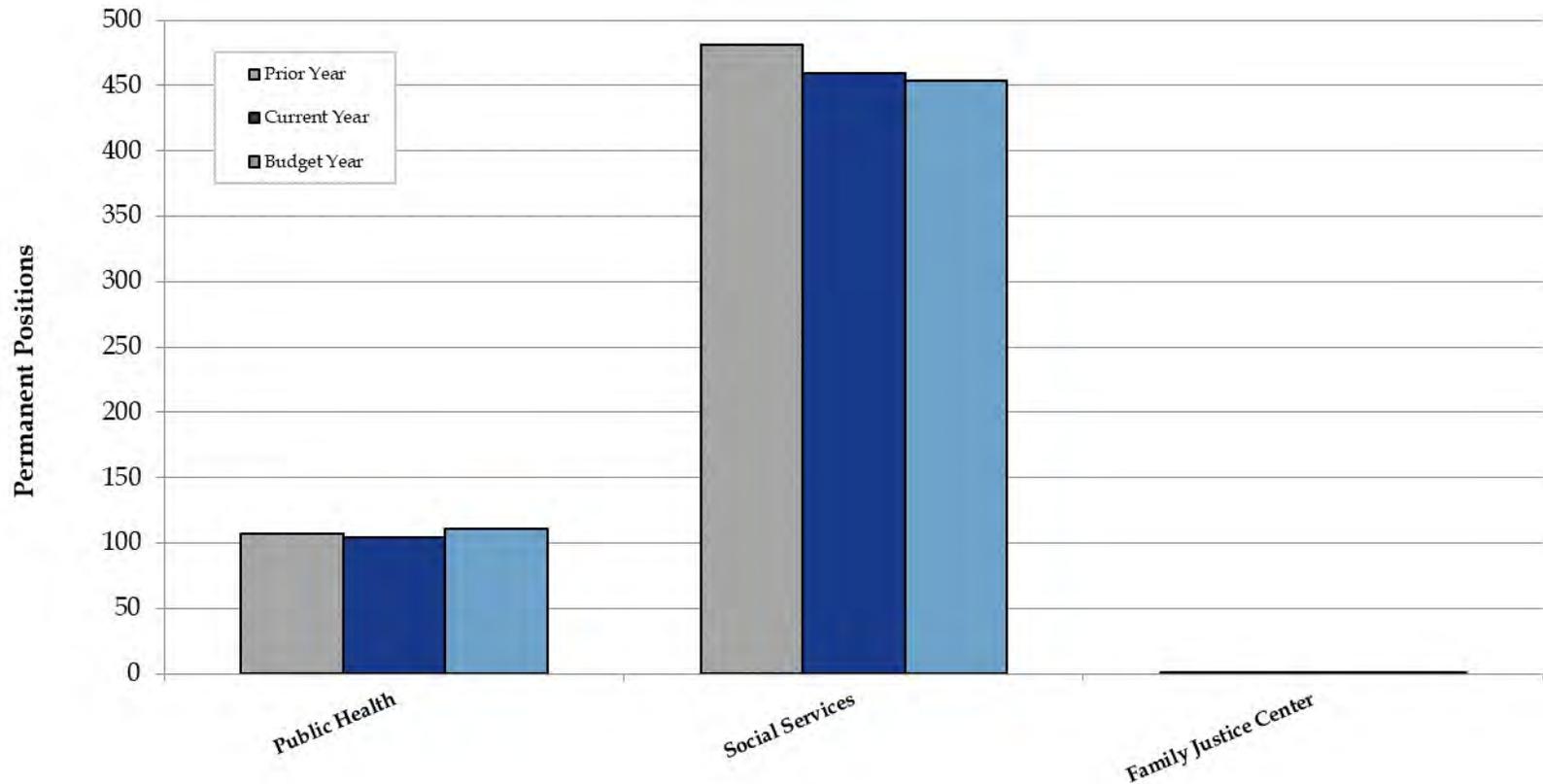


Human Services

Personnel Summary - Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Public Health	107	104	111	7%	Nine Care Coordinator positions recommended for FY2020; two positions repurposed to other departments.
Social Services	481	459	454	-1%	Six positions repurposed to other departments; one position moved from Human Resources during FY2019.
Family Justice Center	1	1	1	0%	
Total Human Services	589	564	566	0%	

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



Behavioral Health

Mission

To provide support services for individuals with behavioral health needs in the areas of mental health, substance abuse and developmental disabilities (MH/SA/DD).

Program Description

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

Behavioral Health	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	370,093	704,442	994,966	0
Program Support	600,000	900,000	600,000	1,589,615
TOTAL:	970,093	1,604,442	1,594,966	1,589,615
Revenues:				
County	970,093	1,604,442	1,594,966	1,589,615
TOTAL:	970,093	1,604,442	1,594,966	1,589,615

Behavioral Health (continued)

Performance Measures

Sustainability Plan Goal:



Healthy People

Description		FY2019		FY2020	
		Target	Actual	Target	Actual
Department Goal	Enhance support related to with mental health				
Objective	Increase access to behavioral health services for people who are uninsured/under-insured				
Measure 1	Number of clients served with therapy, clinical coordination and psychiatry	700	646	700	
Department Goal	Enhance support related to substance use disorders				
Objective	Increase access to services related to preventing and responding to addiction to opioids and other substances				
Measure 1	Number of peer contacts made in the community through opioid focused peer support outreach	1,500	1,945	150 peer support screenings & 75 youth summit participants	
Measure 2	Number of Prescription Drug Take Backs held in the community	3	3		
Department Goal	Enhance support to special populations including people with disabilities and people who are homeless				
Objective	Increase access to services for people with disabilities and people experiencing homelessness				
Measure 1	Number of vulnerability assessments and housing plans completed for people who are homeless	400	590	500	
Measure 2	Number of disability benefit approvals facilitated through SSI/SSDI Outreach Access and Recovery (SOAR) process	24	13	24	
Measure 3	Number of high need previously chronically homeless individuals maintaining housing through supportive case management	38	86	75	

Family Justice Center

Mission

To offer a safe place where victims of domestic violence, sexual assault and elder abuse can come for help and to coordinate a community-wide response for increasing safety from domestic and sexual abuse.

Program Description

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

Family Justice Center	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	119,808	121,254	121,254	123,294
Operating	42,086	230,428	230,428	225,296
TOTAL:	161,893	351,682	351,682	348,590
Revenues:				
Sales & Services	31	13	13	0
County	161,862	351,669	351,669	348,590
TOTAL:	161,893	351,682	351,682	348,590

Family Justice Center (continued)

Performance Measures

Sustainability Plan Goals:



Healthy People



Safe, Low-Crime Communities

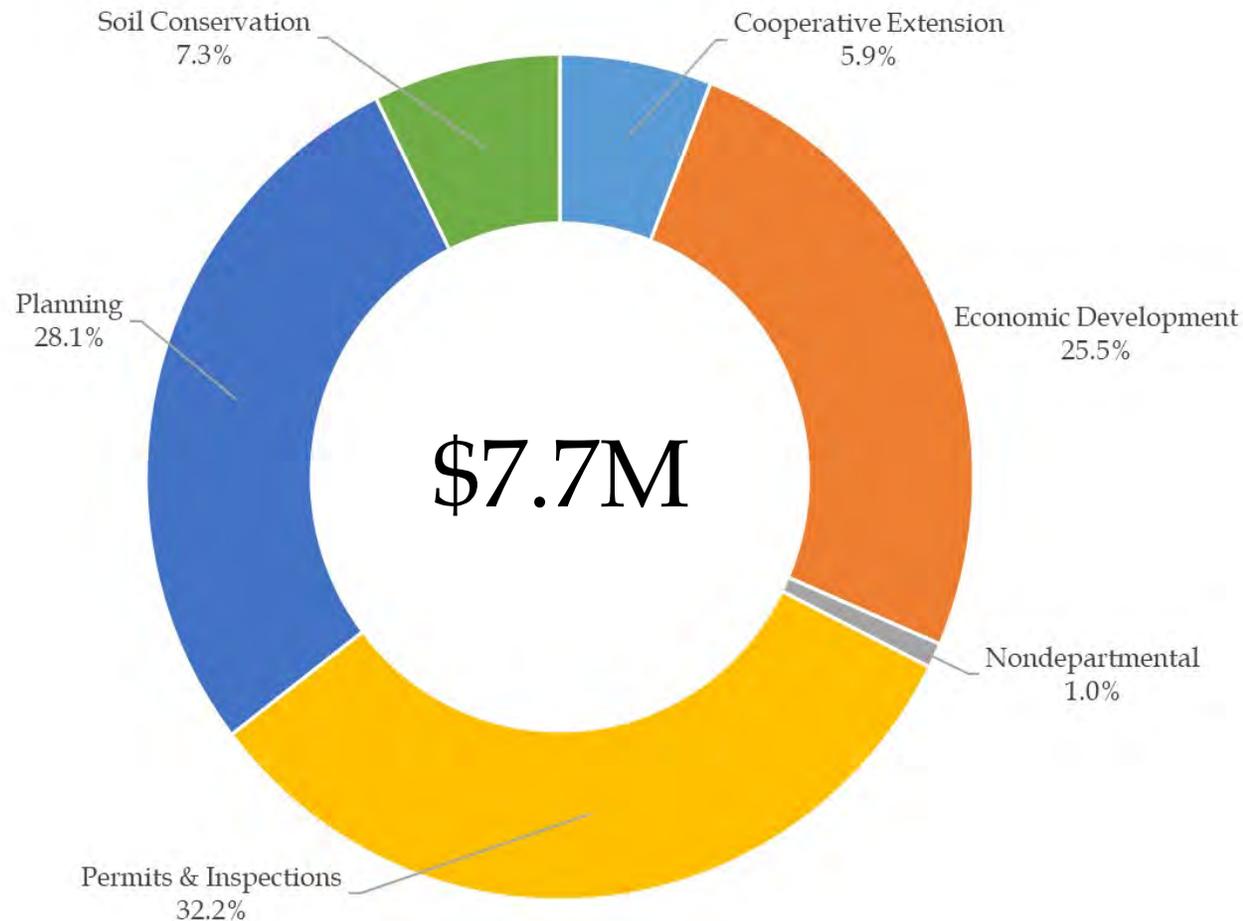
Description		FY 2019		FY 2020	
		Target	Actual	Target	Actual
Department Goal	Integrate existing community resources for survivors of domestic and sexual violence				
Objective	Provide trauma informed integrated intake that supports survivors of domestic and sexual violence in accessing available resources				
Measure	Number of intakes provided at the FJC	600	598	600	
Department Goal	Increase victim safety by coordinating services to empower victims, reduce assaults, build hope and prevent homicides				
Objective	Clients have a plan to keep themselves safe and know what to do if they are in danger after meeting with an intake specialist				
Measure	Percentage of survey respondents reporting they have a safety plan in place	95%	93%	95%	
Department Goal	Hold offenders accountable through arrests, prosecutions and services for perpetrators of domestic violence and sexual assault crimes				
Objective	Implement strategies for convicted offenders to prevent future acts of intimate partner abuse				
Measure	Domestic violence offenders notified through the focused deterrence call-in program	25	37	35	

Economic & Physical Development

The Economic and Physical Development function includes Planning, Economic Development, Permits & Inspections, Cooperative Extension, and Soil & Water Conservation. Economic Development includes the Asheville Chamber of Commerce and Economic Incentive. Economic and Physical Development has a budget of \$7,702,078, which is 2.53% of the total General Fund expenditures for the fiscal year.

The \$2,163,198 in Planning expenditures will be utilized in planning routine and specialized projects for the County. The Economic Development expenditures, \$1,965,705, will be used to stimulate economic growth. Cooperative Extension expenditures, \$457,749, will be used to help assist and protect farmland. Soil Conservation will use its expenditures of \$564,484 to improve the environment by promoting water and soil quality. Permits & Inspections expenditures, \$2,477,482 will be used help support economic development by issuing permits and enforcing State Building Codes.

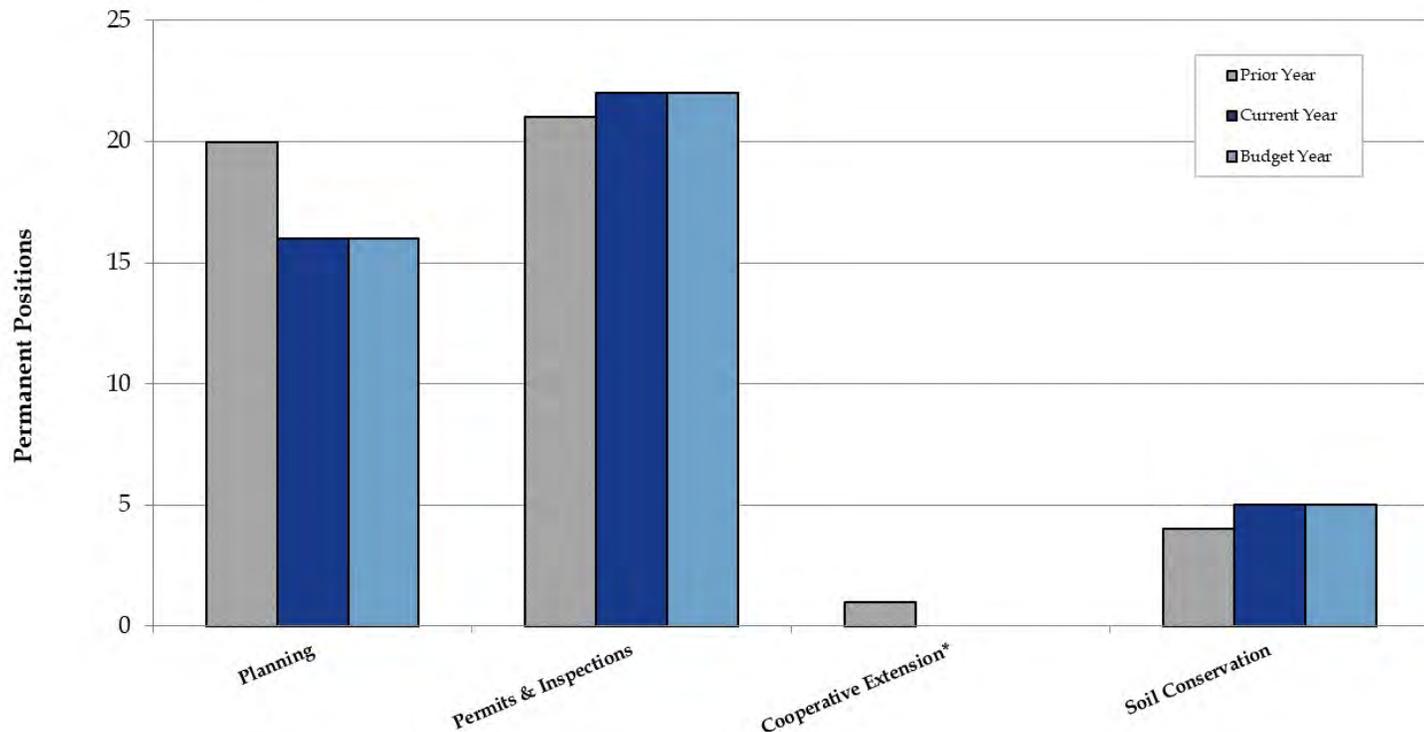
Economic & Physical Development
Approved Budget FY2020



Economic & Physical Development

Personnel Summary – Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Planning	20	16	16	0%	
Permits & Inspections	21	22	22	0%	
Cooperative Extension*	1	0	0	0%	
Soil Conservation	4	5	5	0%	
Total Economic & Physical Development	46	43	43	0%	



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

Planning & Development

Mission

The Buncombe County Planning & Development Department is responsible for both short and long-range planning, comprehensive plans and studies, development review and technical reports. The Department drafts policies and ordinances that guide development and growth patterns throughout the County and assists other departments and organizations with entitlement review and economic development initiatives. We strive to balance the needs of our elected officials, development community, the citizenry, and the natural environment in order to provide affordable, green, and livable housing, encourage citizen involvement, equity in access, and a safe and resilient community.

Planning	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	2,442,346	2,021,061	2,021,061	1,936,769
Operating	435,512	537,015	386,310	226,429
TOTAL:	2,877,858	2,558,076	2,407,371	2,163,198
Revenues:				
Sales & Services	498,975	400,700	400,700	423,900
County	2,378,883	2,157,376	2,006,671	1,739,298
TOTAL:	2,877,858	2,558,076	2,407,371	2,163,198

Program Description

The Planning and Development department oversees a variety of programs and services that facilitate growth and development related to zoning, subdivisions, floodplain management, stormwater, erosion control, e-911 emergency addressing coordination, inspection services and board/commission facilitation for the Board of Adjustment and Planning Board. Further, the department provides community development services related to the operation of the Mountain Mobility public transportation system, and manages the Affordable Housing Services Program - one of the Commissioners six strategic priorities. Planning serves a key role in the collaboration of maintaining good relationships, partnerships, and services with our six (6) municipalities that are contained within the County. Regional planning is increasingly important to our mission as our County continues to urbanize and grow, and to that extent, our cooperation with local, state and federal agencies such as the Land of Sky Regional Council, the North Carolina Department of Transportation, HUD, FEMA and others is paramount to the sustainability of our community.

Planning & Development (continued)

Performance Measures *(Note: This list is not inclusive of all measures actively and historically tracked by the Department)*



Sustainability Plan Goals: Aligns with/supports all three areas of Sustainability

		FY18		FY19		FY20
		Target	Actual	Target	Actual	Target
Department Goal	Facilitate safe and responsible land use development to create a safe, resilient community					
Objective	Ensure development and the subdivision of land follows the established procedures in order to facilitate orderly growth					
Measure	Subdivisions reviewed and permitted following Ordinance standards	900	954	900		900
Department Goal	Conservation and restoration of natural resources					
Objective	Work in cooperation with landowners, Land Advisory Board and Soil and Water Conservation in protecting farmland, riparian areas, steep slope and other environmentally sensitive areas through land use agreements and conservation easements					
Measure	Amount of acreage preserved	300	318.4	300		300
Department Goal	Increase the supply of affordable housing and maintain existing affordable housing while providing opportunities for persons at or below 80% of median income to move into affordable housing.					
Objective	Increase the number of affordable housing units associated with County-administered funds (including repair, rehab, new construction, down payment assistance, TBRA, and permit fee rebates).					
Measure	Total number of affordable housing units completed/repared with County assistance.	50	35	75		75

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.

Performance Measures

Permits & Inspections	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	2,029,793	2,126,561	2,126,561	2,251,251
Operating	248,987	181,765	181,765	226,231
TOTAL:	2,278,781	2,308,326	2,308,326	2,477,482
Revenues:				
Permits & Fees	2,702,365	2,267,841	2,267,841	2,539,844
Sales & Services	12,402	9,600	9,600	15,259
TOTAL:	2,278,781	2,308,326	2,308,326	2,477,482

Sustainability Plan Goals:



Affordable, Green, and Livable Housing



Healthy Environments

		FY18		FY19		FY20
		Target	Actual	Target	Actual	Target
Department Goal	Promote citizen safety by enforcing the North Carolina Building Codes.					
Objective	Maintain a quality control audit process executed twice/year/inspector.					
Measure	Percent of code compliant inspections, including violations found by audit & corrected by contractor.	95	93	95	91	95
Department Goal	Provide accurate and prompt plan review.					
Objective	Review residential plans within 3 working days.					
Measure	Percent of residential plans reviewed within 3 working days.	99	98	100	99	100
Department Goal	Provide timely service delivery in performing inspections.					
Objective	Perform trade inspections the same day if they are requested by 9am.					
Measure	Percent of inspections performed on same day.	100	99	100	99	100

Economic Development

Mission

The purpose of Economic Development is to broaden and diversify the tax base, create new job opportunities for the citizens of Buncombe County, and promote the economic growth and welfare of Buncombe County. The program compliments economic development programs managed by the State of North Carolina and other municipalities. The policy was revised in 2017 to promote higher wage jobs and the location of regional and/or headquarters facilities in Buncombe County.

Economic Development	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	4,568	0	0	45,000
Program Support	3,162,113	3,684,744	5,223,744	1,920,705
TOTAL:	3,166,681	3,684,744	5,223,744	1,965,705
Revenues:				
County	3,166,681	3,684,744	5,223,744	1,965,705
TOTAL:	3,166,681	3,684,744	5,223,744	1,965,705

Program Description

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

Performance Measures

Sustainability Plan Goal



Sustainable Localized Economy

		FY2016	FY2017	FY2018	FY2019
		Actual	Actual	Actual	Actual
Department Goal	Develop new business in Buncombe County.				
Objective	Increase Buncombe County income levels through investment in economic development.				
Measure	Economic Return on \$1 invested (based on Buncombe County's contribution to EDC).	\$20.87	\$459.03	\$55.48	\$51.99
Objective	Increase capital investment in local businesses.				
Measure	Investment announced.	\$6,000,000	\$34,900,000	\$105,000,000	\$33,000,000
Objective	Increase number of jobs created for Buncombe County citizens.				
Measure	Jobs announced.	58	566	178	250

Cooperative Extension

Mission

Cooperative Extension is an educational partnership that helps create prosperity for North Carolina through programs and partnerships focused on agriculture and food, health and nutrition, and 4-H youth development.

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	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	5,970	0	0	0
Operating	333,602	390,506	397,889	457,749
TOTAL:	339,571	390,506	397,889	457,749
Revenues:				
Miscellaneous	0	900	2,582	0
Sales & Services	8,878	3,500	9,069	3,500
County	330,693	386,106	386,238	454,249
TOTAL:	339,571	390,506	397,889	457,749

Performance Measures

Sustainability Plan Goals:



Partnerships for Conservation/
Preservation/Restoration of
Natural Resources



Healthy People



Sustainable Local Food Systems

		FY2018		FY2019		FY2020
		Target	Actual	Target	Estimate	Target
Department Goal	Provide profitable, environmentally sustainable agricultural systems.					
Objective	Enhance knowledge of sustainable systems through educational programs.					
Measure	Number of individuals who increase knowledge/skills.	25,000	34,174	26,000	28,080	26,200
Department Goal	Protect, conserve, enhance the natural resources of Buncombe County.					
Objective	Increase the knowledge of best management practices for land use & conservation.					
Measure	Number of individuals who increase knowledge/skills.	51,000	136,845	55,000	57,200	55,000
Department Goal	Youth & families will lead healthier lives & develop leadership skills.					
Objective	Empower youth & families to lead healthier lives & become community leaders.					
Measure	Number of individuals who increase knowledge/skills.	41,250	57,779	43,000	44,720	43,200

Soil & Water Conservation

Mission

The Buncombe County Soil and Water Conservation District's mission is to conserve the soil, water, and related natural resources of Buncombe County by providing education, information, technical assistance, and economic incentives to county citizens and by establishing new programs in concert with other appropriate agencies and organizations to meet changing needs.

Program Description

N. C. General Statute 139 authorizes Soil and Water Conservation Districts in North Carolina to carry out programs that protect soil and water resources. The Soil and Water Conservation District, governed by a five-member board of elected and appointed District Supervisors, works with its core partners, residents, and others, to conserve Buncombe County's soil, water, and related natural resources. Essentially, the SWCD "helps people help the land". The SWCD has four full-time staff, one position shared with Cooperative Extension Service, and four temp/part-time staff.

Soil Conservation	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	446,613	480,031	488,393	502,226
Operating	47,661	61,447	80,541	62,258
TOTAL:	494,274	541,478	568,934	564,484
Revenues:				
Intergovernmental	30,150	30,150	30,150	30,420
Miscellaneous	0	500	500	500
Sales & Services	14,291	24,500	24,500	24,500
County	449,834	486,328	513,784	509,064
TOTAL:	494,274	541,478	568,934	564,484

Performance Measures

Sustainability Plan Goal:



Partnerships for Conservation/Preservation/Restoration of Natural Resource

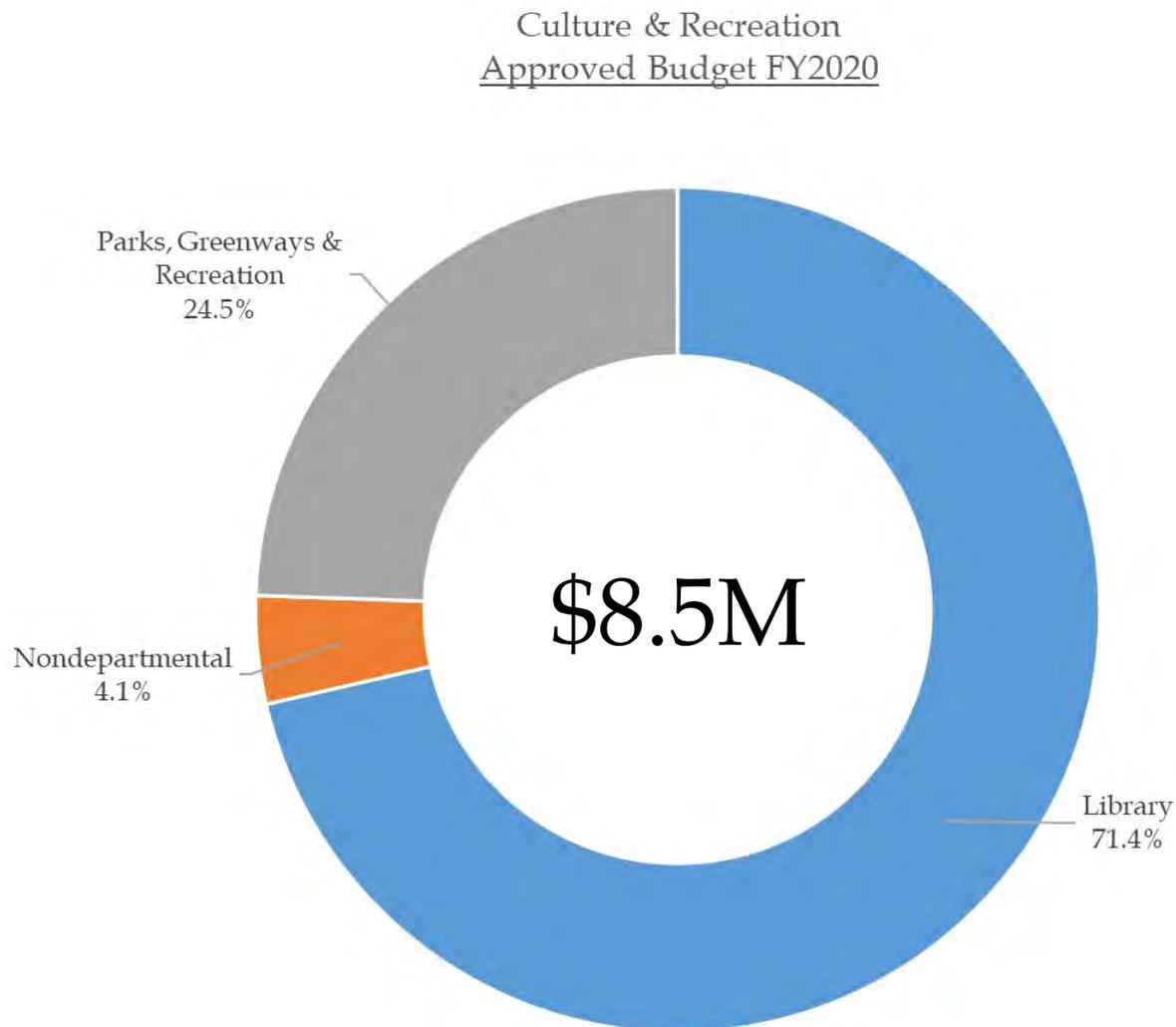
		FY2018		FY2019		FY2020
		<i>Target</i>	<i>Actual</i>	<i>Target</i>	<i>Estimate</i>	<i>Target</i>
Department Goal	Provide citizens professional, effective natural resource solutions					
Objective	Help landowners/managers solve natural resource related problems.					
Measure	Number of office, field, and other citizen contacts and assistance	none*	350	none	350	375
Department Goal	Provide a comprehensive environmental awareness program.					
Objective	Help citizens make informed decisions relating to soil & water resources.					
Measure	Number of citizens reached through educational outreach	none	76,858	none	77,000	82,000
Department Goal	Preserve local farmlands and open lands					
Objective	Insure a healthy agricultural economy and maintain open space					
Measure	Total number of acres enrolled in VAD, EVAD, and conservation easements	none	25,856	none	26,000	26,200
Department Goal	Provide review assistance for erosion control and stormwater plans					
Objective	Provide additional review insight from SWCD perspective					
Measure	Number of plans reviewed	none	117	none	120	120
Department Goal	Provide state cost-sharing to local citizens					
Objective	Improve water quality through installation of best practices					
Measure	Number of active cost share contracts	none	110	none	108	110

*none: These are new performance measures or in a different format for FY20 that did not have a target in those fiscal years, but did have actuals

Culture & Recreation

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

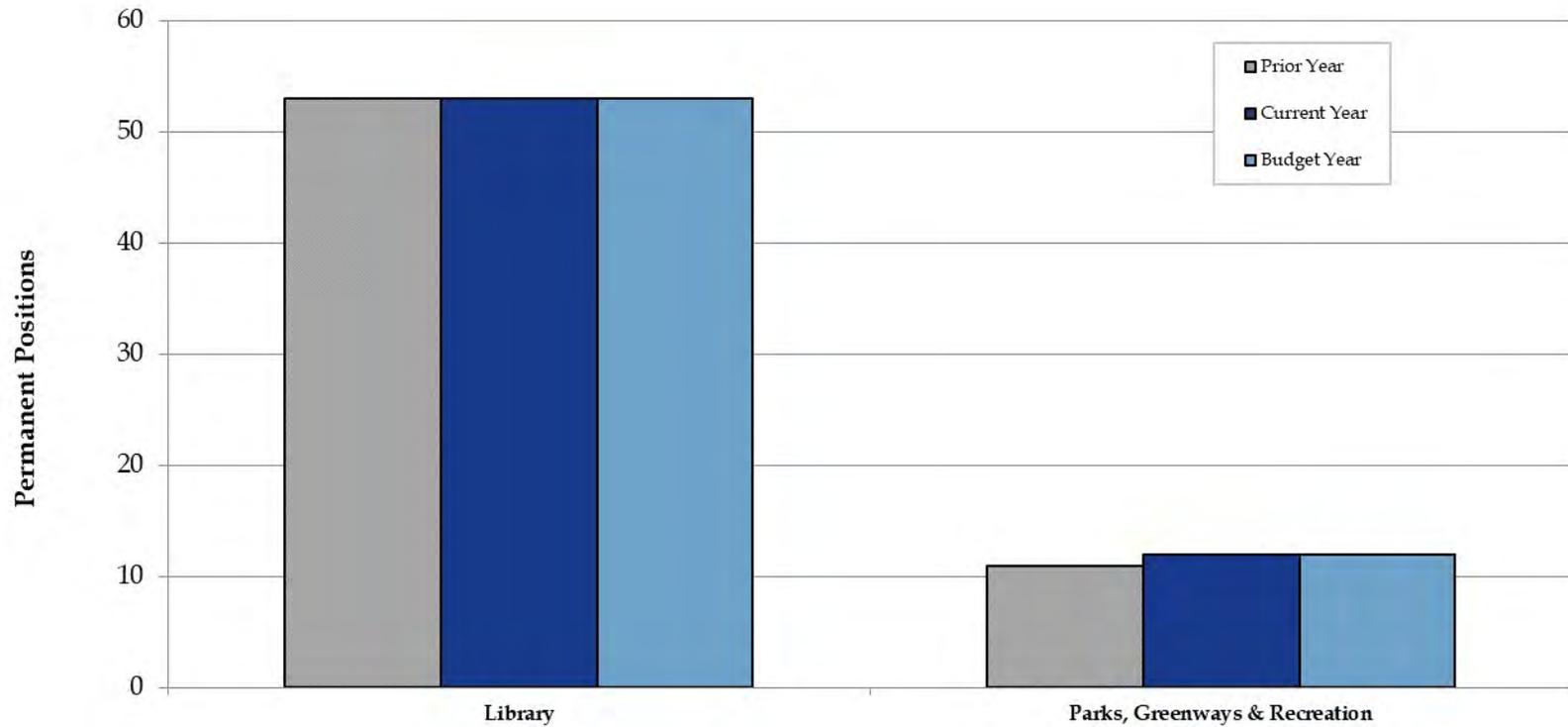
The Culture and Recreation budget for this fiscal year is \$8,534,472, which accounts for 2.80% of the total General Fund expenditures for the year. The County Government ranks Culture and Recreation as a high priority for the quality of life of its residents.



Culture & Recreation

Personnel Summary - Budgeted Permanent Positions

Department	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Library	53	53	53	0%	
Parks, Greenways & Recreation	11	12	12	0%	
Total Culture & Recreation	64	65	65	0%	



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

Library	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	3,742,638	4,294,981	4,336,123	4,483,164
Operating	1,369,761	1,615,101	1,477,101	1,611,321
TOTAL:	5,112,399	5,910,082	5,813,224	6,094,485
Revenues:				
Intergovernmental	217,454	216,823	216,823	216,823
Sales & Services	232,438	222,500	222,500	222,500
County	4,662,506	5,470,759	5,373,901	5,655,162
TOTAL:	5,112,399	5,910,082	5,813,224	6,094,485

Performance Measures

Sustainability Plan Goal:



Equity in Access



Citizen Participation

		FY2018		FY2019		FY2020
		Target	Actual	Target	Actual	Target
Department Goal	Increase the total number of library cardholders.					
Objective	Increase promotion of library programs and services, through enhanced marketing and outreach efforts.					
Measure	Percent of County residents with library cards	NA	139,529	140,924	149,308	153,787
Department Goal	Increase the number of patrons attending library programs.					
Objective	Enhance promotion of library programs and increase number of programs offered.					
Measure	Number of residents attending library programs	NA	137,799	141,933	149,829	154,323
Department Goal	Enhance the Library's circulating collection of materials.					
Objective	Increase the circulation of library materials in all formats.					
Measure	Number of materials checked out by patrons.	NA	1,561,231	1,608,068	1,654,977	1,704,626

Parks, Greenways & Recreation

Mission

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

Program Description

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

Parks, Greenways & Recreation	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	1,117,150	1,174,288	1,174,288	1,231,616
Operating	483,332	552,490	508,658	756,063
Program Support	83,418	100,000	100,000	100,000
TOTAL:	1,683,900	1,826,778	1,782,946	2,087,679
Revenues:				
Miscellaneous	2,163	400	400	0
Sales & Services	181,080	150,880	163,250	178,280
County	1,500,656	1,675,498	1,619,296	1,909,399
TOTAL:	1,683,900	1,826,778	1,782,946	2,087,679

Parks, Greenways & Recreation (continued)

Performance Measures

Sustainability Plan Goals:



Accessible, Multi-Modal
And Efficient Transportation
Network



Healthy People



Equity in Access

		FY18		FY19		FY20
		Target	Actual	Target	Actual	Target
Department Goal	Participant feedback for programs, greenways, parks, and facilities.					
Objective	Staff will offer programs that reflect citizen feedback.					
Measure	Number of citizens engaged via social media or participate in community planning sessions.	1,500	4,432	4,877	6,037	9,000
Department Goal	Offer community special events in partnership with agencies, businesses, and volunteers.					
Objective	Special events are held that focus on recreation, education, greenways, wellness, and cultural arts.					
Measure	Number of events held.	45	70	50	63	50
Department Goal	Enhance programs by encouraging collaboration through community partnerships.					
Objective	Offer collaborative opportunities for community partners including early childhood programs/educators.					
Measure	Number of opportunities provided.	200	408	250	443	300
Department Goal	Increase visibility of facilities to the public and access to information regarding facilities.					
Objective	Offer additional venues outside of County websites where park information is available to citizens.					
Measure	Citizens that search information (look for directions, visit website, call, etc.).	500	60,434	50,000	92,878	100,000

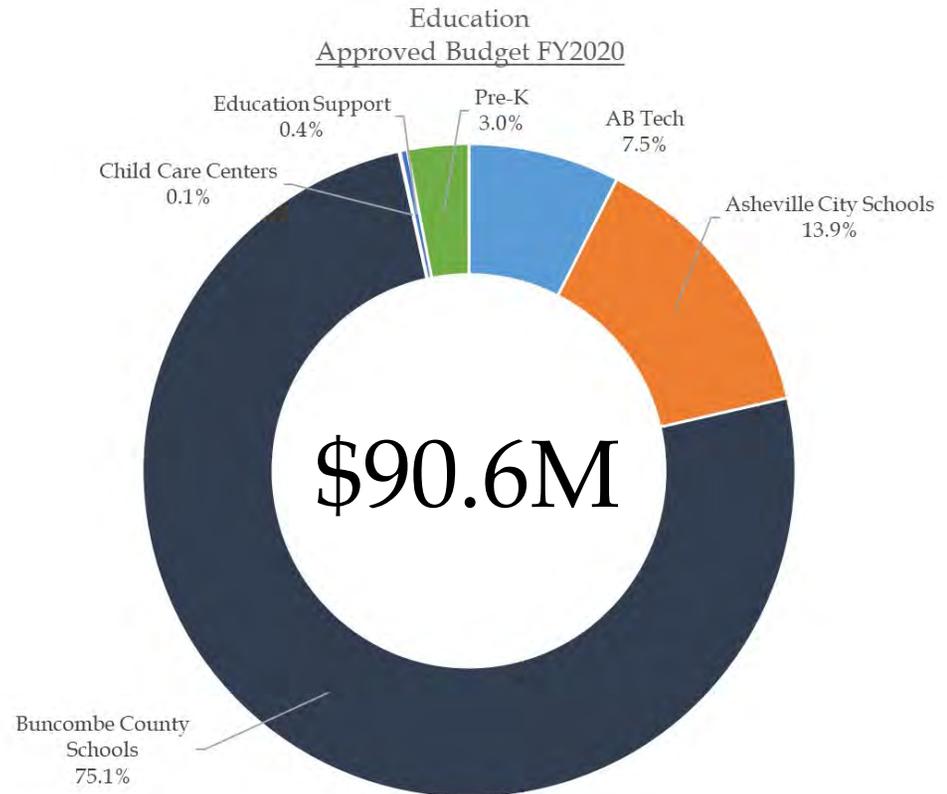
Education

The County’s Education function is comprised of Buncombe County Schools, Asheville City Schools, Early Childhood Education, Child Care Centers, Education Support, and Asheville-Buncombe Technical Community College. The total budgeted expenditures for Education are \$90,575,606 which is 29.75% of the total General Fund budget. Buncombe County Schools and Asheville City Schools also receive capital funding as mandated through Senate Bill 888, which was ratified on June 21, 2016. Prior to SB 888 one half of Article 39 sales and use tax revenue was allocated to Buncombe County Schools and Asheville City Schools pro rata according to average daily Membership in the two school systems. SB 888 removed this distribution method and allocates funding based on prioritization of capital needs, decided by a School Capital Commission.

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

FY2020 Education Appropriations - General Fund

Buncombe County Schools:	
Current Expense (Operations)	\$ 67,776,255
Community School	<u>\$ 276,116</u>
	\$ 68,052,371
Asheville City Schools:	
Current Expense (Operations)	\$ 12,626,196
AB Technical Community College:	\$ 6,775,600
Education Support	\$ 317,500
Child Care Centers	\$ 55,350
Early Childhood Education	<u>\$ 2,748,589</u>
Total Appropriation:	<u>\$ 90,575,606</u>



**GENERAL FUND
CURRENT & CAPITAL
ADOPTED APPROPRIATIONS FOR EDUCATION
FISCAL YEARS 2011-2020**

Fiscal Year	City Schools	County Schools	A-B Tech	Early Childhood Education	Child Care Centers	Education Support	Education Total	Increase (Decrease)
2020	12,626,196	68,052,371	6,775,600	2,748,589	55,350	317,500	90,575,606	8.8%
2019	11,890,592	63,642,438	6,500,000	830,578	68,000	317,500	83,249,108	1.3%
2018	11,503,729	62,703,805	7,800,000	156,632			82,164,166	11.2%
2017	10,329,379	57,590,436	6,000,000				73,919,815	7.2%
2016	11,061,915	63,354,745	6,063,999				80,480,659	3.6%
2015	10,571,303	61,038,940	6,063,999				77,674,242	5.4%
2014	9,735,914	57,905,099	6,063,999				73,705,012	-0.6%
2013	9,134,788	56,923,484	8,063,999				74,122,271	0.8%
2012	8,565,157	56,914,925	8,063,999				73,544,081	4.9%
2011	7,988,281	54,080,334	8,013,999				70,082,614	-0.1%

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

As outlined in the following table, the combined average daily membership for Asheville City Schools and Buncombe County Schools has slowly decreased since 2015.

Public School Average Daily Membership		
Fiscal Year	Final ADM	Percent Increase/Decrease
2019*	28,012	-0.5%
2018	28,147	-1.5%
2017	28,569	-0.5%
2016	28,701	-1.2%
2015	29,056	-1.7%
2014	29,558	0.4%
2013	29,451	0.7%
2012	29,238	0.4%
2011	29,113	0.5%

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

SPECIAL REVENUE FUNDS

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

Volunteer Fire Departments Fund

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

Transportation Fund

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

Reappraisal Reserve Fund

In accordance with North Carolina law, this fund was established to apportion dollars specifically for the cyclical tax reappraisal.

Emergency Telephone System Fund

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

Occupancy Tax Fund

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

Register of Deeds Automation Fund

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

BCAT & Sheriff Forfeiture Fund

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

Project Development Financing (PDF) Woodfin Downtown Fund

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

Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$26,852,916 in revenue for the fund for FY2020.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$8,162,541 in sales tax for the districts in FY2020.

The total revenues and expenditures for the Fire Districts Fund are projected to increase from the FY2019 budget by 11.95% to \$35,015,457. All expenditures are used to fund volunteer fire departments in twenty special fire protection districts throughout the County.

Volunteer Fire Districts	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	60,664	0	0	0
Program Support	26,606,074	28,576,959	28,576,959	32,315,457
Contingency	0	2,700,000	2,700,000	2,700,000
TOTAL:	26,666,737	31,276,959	31,276,959	35,015,457
Revenues:				
Property Tax	20,442,791	24,591,818	24,591,818	26,852,916
County	6,223,946	6,685,141	6,685,141	8,162,541
TOTAL:	26,666,737	31,276,959	31,276,959	35,015,457

Emergency Telephone System (911 Operations) Fund

The Emergency Telephone System Fund is budgeted at \$857,000. These funds are highly restricted and vary depending on the configuration of emergency response personnel and facilities between counties and their municipalities. The amount distributed to Buncombe County is based on data collected for the last five years of approved eligible expenditures and available fund balance reported to the 911 Board.

911 Operations	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	595,063	971,500	971,500	857,000
Capital Outlay	0	656,000	656,000	0
TOTAL:	595,063	1,627,500	1,627,500	857,000
Revenues:				
Investment Earnings	23,091	10,000	10,000	10,000
Intergovernmental	998,463	717,022	717,022	24,984
Appropriated Fund Balance	-426,491	900,478	900,478	822,016
TOTAL:	595,063	1,627,500	1,627,500	857,000

Transportation

Mission

The mission of Buncombe County's Community Transportation System, Mountain Mobility, is to provide transportation services responsive to the needs of Buncombe County residents.

Program Description

The Planning and Development Department, Transportation Division oversees Buncombe County's Community Transportation System, Mountain Mobility. Mountain Mobility was established in 1989 to increase the level of transportation services available to Buncombe County residents. Since its inception, Mountain Mobility has expanded to engage dozens of human service agencies and organizations to coordinate transportation for those Buncombe County residents in need of services.

The City of Asheville contracts with Buncombe County's Mountain Mobility for the provision of ADA Complementary Paratransit Services for the City of Asheville's ART system. Human service agencies and organizations also contract with Mountain Mobility for the provision of transportation services to their clients. Over time, Buncombe County expanded Mountain Mobility services to include deviated fixed-route public transit routes open to the public known as Trailblazers.

Mountain Mobility services are currently administered and operated through contracts between Buncombe County, the Land of Sky Regional Council and RATP Dev USA, Inc. (formerly McDonald Transit Associates, Inc.).

Buncombe County applies for funding from various federal, state, and local agencies, including the North Carolina Department of Transportation. FY2020 restricted revenues from these sources are anticipated at \$3,028,964 (62.6% of total anticipated revenue). Buncombe County is anticipated to provide FY2020 funding of \$1,641,248 (33.9% of total anticipated revenue) to serve as a match for the restricted revenue sources and fund remaining expenditures. Additional revenue sources include Mountain Mobility customer donations and auction proceeds from the disposition of retired Mountain Mobility vehicles. \$122,593 will be appropriated from Fund Balance.

Transportation	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	34,669	17,000	17,000	18,450
Operating	3,293,530	3,568,006	3,576,146	3,887,249
Capital Outlay	117,268	905,835	1,309,719	866,817
Transfers and Other Fina	65,850	80,179	80,179	65,850
TOTAL:	3,511,317	4,571,020	4,983,044	4,838,366
Revenues:				
Intergovernmental	1,948,377	2,869,321	3,221,865	3,028,964
Miscellaneous	23,285	45,680	45,680	45,561
County & FB	1,539,655	1,656,019	1,715,499	1,763,841
TOTAL:	3,511,317	4,571,020	4,983,044	4,838,366

Transportation (continued)

Performance Measures

Sustainability Plan Goals:



Equity in
Access



Accessible, Multi-Modal, and
Efficient Transportation Network

		FY18		FY19		FY20
		Target	Actual	Target	Actual	Target
Department Goal	Provide high quality, cost-effective, fair, and equitable service through process improvement, efficient use of resources, contracted services, materials, and equipment.					
Objective	Enhance quality of service and customer satisfaction by providing a minimum of 95% of passenger trips on time.					
Measure	On-Time Performance Rate: Percent of passengers dropped off and picked up within +/- 15 minutes of their scheduled time of all passengers transported.	95%	92%	95%	TBD	95%
Department Goal	Address the current and changing needs of individuals by making efficient use of available resources.					
Objective	Improve productivity and lower costs associated with providing transportation services by improving route efficiency and increasing the coordination of paratransit trips, achieving a system-wide average of at least 2.34 revenue trips per revenue hour.					
Measure	Productivity Ratio: Number of revenue trips per revenue service hour	2.34	2.42	2.34	TBD	2.34
Department Goal	Assure high quality service by improving employee retention, education, and training.					
Objective	Ensure the safety of passengers, staff, and the public by reducing vehicle operator turn-over and maintaining a high level of staff training, observation, and re-certifications.					
Measure	Vehicle Operator Training: Percent of vehicle operators meeting or exceeding requirements for evaluations, initial training, retraining, and re-certifications.	100%	100%	100%	TBD	100%

Occupancy Tax

Revenues for the Occupancy Tax Fund are generated from the taxes collected by lodging facilities within the County. The projected amount for the FY2020 budget is \$27,000,000. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

Occupancy Tax	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	23,324,431	23,000,000	23,000,000	27,000,000
TOTAL:	23,324,431	23,000,000	23,000,000	27,000,000
Revenues:				
Other Taxes	23,324,277	23,000,000	23,000,000	27,000,000
County	154	0	0	0
TOTAL:	23,324,431	23,000,000	23,000,000	27,000,000

Register of Deeds Automation Fund

The FY2020 budget for this fund is \$270,312. These funds will be used for record automation projects and related automation costs.

ROD Automation	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	3,500	74,262	74,262	74,262
Transfers and Other Financial	196,050	196,050	196,050	196,050
TOTAL:	199,550	270,312	270,312	270,312
Revenues:				
Investment Earnings	1,514	3,305	3,305	3,305
Permits & Fees	143,702	151,695	151,695	151,695
Appropriated Fund Balance	54,334	115,312	115,312	115,312
TOTAL:	199,550	270,312	270,312	270,312

BCAT & Sheriff Forfeiture Fund

For FY2020, the BCAT & Sheriff Forfeiture Fund is budgeted at \$339,111:

- Sheriff Federal - \$154,140
- Sheriff State - \$184,971

While BCAT still exists, we are looking at closing that portion of this fund some time in FY2020. Due to the unpredictable nature of forfeiture revenues, revenue estimates are appropriated at the beginning of the budget year. Budget amendments are completed throughout the year to budget federal and state revenue as it is received.

Forfeitures	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	158,402	631,712	631,712	339,111
TOTAL:	158,402	631,712	631,712	339,111
Revenues:				
Intergovernmental	425	0	0	0
Investment Earnings	5,686	0	0	0
Forfeitures	284,311	631,712	631,712	339,111
TOTAL:	158,402	631,712	631,712	339,111

Project Development Financing (PDF) Woodfin Downtown Fund

This fund accounts for ad valorem tax revenues pledged to meet the debt service requirements related to the Woodfin Downtown Project. The Woodfin Downtown Project was previously accounted for in a project fund, but is now complete with only debt service remaining. The FY2020 budget for this Fund is \$640,950 for debt principal and interest payments.

PDF Woodfin	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Debt Service	562,848	672,950	672,950	640,950
TOTAL:	562,848	672,950	672,950	640,950
Revenues:				
Interfund Transfers	20,837	0	0	0
Intergovernmental	10,447	0	0	0
Property Tax	491,248	672,950	672,950	640,950
Appropriated Fund Balance	40,316	0	0	0
TOTAL:	562,848	672,950	672,950	640,950

Reappraisal Reserve Fund

In anticipation of the FY2021 property reappraisal, Buncombe County's FY2020 Reappraisal Fund budget is \$890,000. These funds are set aside to administer the cyclical tax reappraisal, according to North Carolina General Statute.

Reappraisal Reserve	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Operating	0	0	726,666	890,000
TOTAL:	0	0	726,666	890,000
Revenues:				
Interfund Transfers	0	0	726,666	163,334
Appropriated Fund Balance	0	0	0	726,666
TOTAL:	0	0	726,666	890,000

ENTERPRISE FUNDS

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

Solid Waste Disposal Fund

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

Inmate Commissary/Welfare Fund

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

Solid Waste Disposal Fund

Mission

To protect the health and safety of all citizens by managing waste and recycling materials 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 and commercial waste, which is then transferred to the landfill. The Landfill is an EPA Bioreactor Project and provides residential, commercial, & industrial waste disposal. The Solid Waste Fund also includes recycling services.

Solid Waste	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	1,855,043	2,403,903	2,699,640	2,796,925
Operating	4,158,211	5,285,458	5,452,100	6,010,199
Capital Outlay	0	763,595	744,302	330,000
Debt Service	332,805	963,550	963,550	333,050
Transfers and Other Fina	2,809,679	472,928	29,842	0
TOTAL:	9,155,738	9,889,434	9,889,434	9,470,174
Revenues:				
Miscellaneous	137,267	100,000	100,000	100,000
Investment Earnings	228,152	15,824	15,824	15,824
Other Taxes	631,262	518,000	518,000	518,000
Permits & Fees	26,226	22,400	22,400	22,400
Sales & Services	8,168,949	9,233,210	9,233,210	8,813,950
Appropriated Fund Balan	-36,119	0	0	0
TOTAL:	9,155,738	9,889,434	9,889,434	9,470,174

Solid Waste Disposal Fund (continued)

Performance Measures

Sustainability Plan Goal:



Pollution and Waste Prevention

		FY2018		FY2019	FY2019	FY2020
		Target	Actual	Target	Actual	Target
Department Goal	Develop goals to keep costs down & maintain sufficient funds in Solid Waste fund.					
Objective	Closely monitor past due accounts to maintain a high collection rate.					
Measure	Collection rate for past due accounts.	90%	99%	90%	77%	90%
Department Goal	Decrease number and size of illegal dumps in Buncombe County.					
Objective	Increase public awareness of ordinance and complaint procedure.					
Measure	Percent of illegal dump cases resolved with no warrant issued.	99%	99%	99%	99%	99%
Department Goal	Increase the number of pounds of material recycled.					
Objective	Increase residential curbside recycling participation throughout the County.					
Measure	Tons of recycled commodities collected curbside (cardboard, mixed paper, newspaper, plastic, aluminum)	4,500	7,249	6,000	5,701	5,000
Department Goal	Decrease the amount of items that are recyclable and/or banned by the state from entering the waste stream.					
Objective	Educate public about recycling through media such as website, government channel, brochures, newspapers, and quarterly newsletters.					
Measure	Recycled tons of electronics and HHW in Buncombe County.	200	160	180	124	160

Inmate Commissary Fund

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

Inmate Commissary	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	99,158	150,997	150,997	228,151
Operating	417,903	333,826	333,826	333,941
Capital Outlay	0	0	189,000	189,000
Contingency	0	50,817	50,817	50,817
TOTAL:	517,061	535,640	724,640	801,909
Revenues:				
Investment Earnings	6,440	0	0	0
Sales & Services	512,433	358,713	358,713	358,713
Appropriated Fund Balance	-1,812	176,927	365,927	443,196
TOTAL:	517,061	535,640	724,640	801,909

Budgeted Permanent Positions	2018	2019	2020	% Change
	2	3	3	0%

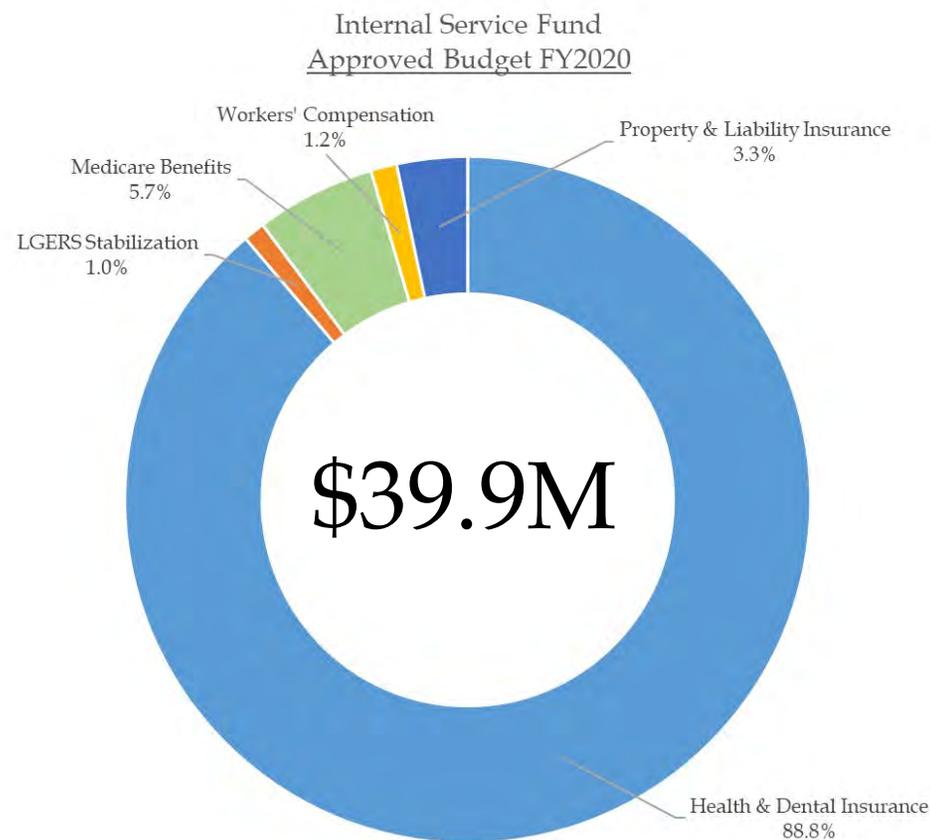
INTERNAL SERVICE FUND

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

The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2020 it is anticipated that the Internal Service Fund will receive \$37,671,289 from charges. Regarding positions, the Benefits and Risk Department was moved to the General Fund, resulting in the reduction shown below.

With mandated changes related to the Affordable Care Act impacting health insurance costs, the County continues to look for ways to manage expenses while continuing to offer employees valuable health and wellness programs and services. Increases in departmental charges were implemented for FY2020, and future liabilities reduced with changes in retiree eligibility.

Internal Service Fund	FY2018 Actuals	FY2019 Adopted	FY2019 Amended	FY2020 Budget
Expenditures:				
Salaries And Benefits	793,755	951,793	951,793	494,074
Operating	30,203,459	33,513,224	33,738,058	37,912,215
Program Support	186	0	0	0
Transfers and Other Financial	0	1,500,000	3,363,907	1,500,000
TOTAL:	30,997,400	35,965,017	38,053,758	39,906,289
Revenues:				
Sales & Services	34,362,153	34,465,017	36,553,758	37,671,289
Appropriated Fund Balance	0	1,500,000	1,500,000	2,235,000
TOTAL:	34,362,153	35,965,017	38,053,758	39,906,289



Budgeted Permanent Positions	2018	2019	2020	% Change
	6	7	3	-57%

CAPITAL IMPROVEMENT PROGRAM

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

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

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

For the FY2020 Budget Year, savings in the Capital Projects Capital Fund was used to pay for the County's FY2020 approved Pay-Go projects. Debt will be issued for the remaining FY2020 projects.



Projects (General Fund)

Project	2020	2021	2022	2023	2024	Grand Total	Funding Source
Board of Elections	\$400,000		\$0	\$0	\$3,850,000	\$0	\$4,250,000
Automark ExpressVote Ballot Marking Replacement	\$400,000						\$400,000 Debt
Elections Complex				\$3,850,000			\$3,850,000 Debt
Emergency Management	\$1,000,000		\$0	\$1,200,000	\$2,660,000	\$600,000	\$5,460,000
Garren Creek Tower Retrofit	\$1,000,000						\$1,000,000 Debt
VHF Radio System					\$600,000		\$600,000 Pay-Go
Ambulance Fleet Cot Replacements (Qty 14)				\$280,000			\$280,000 Pay-Go
EMS Base Construction			\$1,200,000				\$1,200,000 Debt
Ambulance Fleet Replacement				\$2,380,000			\$2,380,000 Debt
General Services	\$4,731,114	\$2,121,052	\$200,000	\$200,000	\$200,000		\$7,452,166
49 Mt. Carmel Parking Lot		\$100,000					\$100,000 Pay-Go
Old Jail Doors Hardware improvement		\$55,000					\$55,000 Pay-Go
Old Jail Shower Flooring Replacement		\$207,309					\$207,309 Pay-Go
Pack Library Exterior Wash	\$192,500						\$192,500 Pay-Go
Building Automation System - Allport Building	\$39,600						\$39,600 Pay-Go
200 College Street Chiller		\$410,305					\$410,305 Pay-Go
Facility Assessment - County owned buildings		\$900,000					\$900,000 Pay-Go
Garage - door replacement		\$59,062					\$59,062 Pay-Go
Garage - Lifts Replacements & Improvements	\$74,200	\$23,836					\$98,036 Pay-Go
Grounds Equipment	\$61,938						\$61,938 Debt
HVAC for Oakley/South Asheville Library	\$94,377						\$94,377 Debt
Interchange Building	\$468,641						\$468,641 Debt
Jail Mezzanine Metal Screen Partitions	\$318,000						\$318,000 Debt
Leicester Patrol Office Renovation	\$6,948						\$6,948 Pay-Go
Parking Lot Improvements Countywide	\$946,523						\$946,523 Debt
Parks & Recreation Projects	\$787,665						\$787,665 Debt
Register of Deeds Building Envelope	\$560,475						\$560,475 Debt
Repairs for Libraries	\$366,978						\$366,978 Debt
Roof Replacements	\$466,900						\$466,900 Debt
Soccer Complex Improvements	\$155,608	\$165,540					\$321,148 Pay-Go
Zeugner Center Demolition	\$90,761						\$90,761 Pay-Go
Recurring Fleet - General Government	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000		\$900,000 Pay-Go
Governing Body	\$0	\$1,000,000	\$0	\$0	\$0		\$1,000,000
I-26 Infrastructure Project - Multitmodal Design Elements		\$1,000,000					\$1,000,000 Debt
Information Technology	\$479,400	\$408,199	\$0	\$0	\$0		\$887,599
Information Technology Requests	\$479,400	\$408,199					\$887,599 Pay-Go
Parks, Greenways and Recreation	\$510,000	\$247,000	\$674,160	\$0	\$0		\$1,431,160

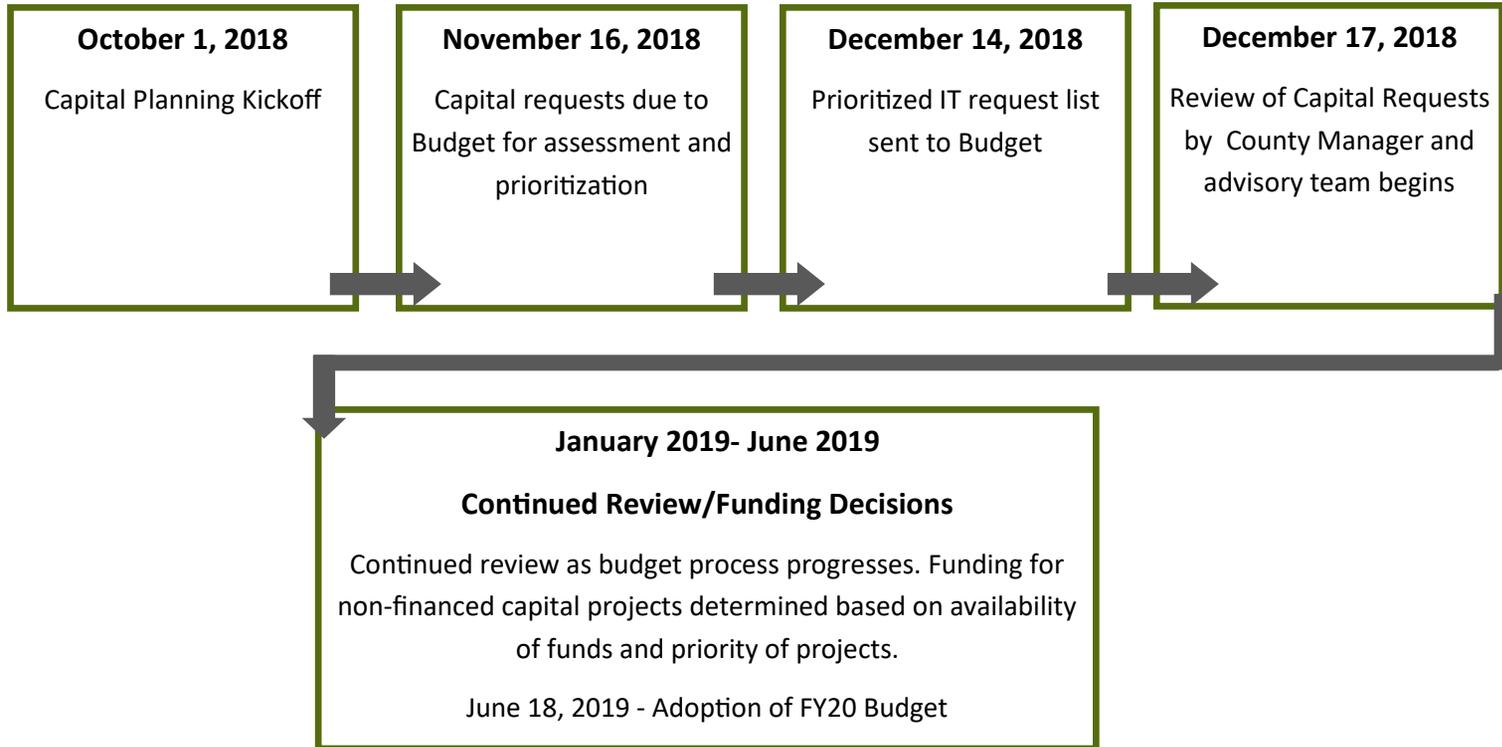
Projects (General Fund)

Project	2020	2021	2022	2023	2024	Grand Total	Funding Source
Grading and Paving of Old Playground at Lake Julian	\$180,000					\$180,000	Debt
Lake Julian Bathroom Additions			\$674,160			\$674,160	Debt
Lake Julian Paddle Boat Replacement		\$88,000				\$88,000	Pay-Go
Lake Julian Pontoon Boat	\$50,000					\$50,000	Pay-Go
Lake Julian Shelter Replacements	\$100,000					\$100,000	Debt
New Restroom Facility for Sports Park	\$0	\$159,000				\$159,000	Pay-Go
Shelter At Lake Julian Walking Trail	\$180,000					\$180,000	Debt
Sheriffs Office	\$2,041,174	\$1,651,174	\$1,651,174	\$1,651,174	\$1,651,174	\$8,645,870	
Buncombe County Detention Facility Needs Assessment	\$225,000					\$225,000	Pay-Go
Court House Security Needs	\$165,000					\$165,000	Pay-Go
Recurring Fleet - Sheriff	\$1,651,174	\$1,651,174	\$1,651,174	\$1,651,174	\$1,651,174	\$8,255,870	Debt
Total Expenditures	\$9,161,688	\$5,427,425	\$3,725,334	\$8,361,174	\$2,451,174	\$29,126,795	

Projects (Solid Waste Enterprise)

Project	2020	2021	2022	2023	2024	Grand Total	Funding Source
Solid Waste	\$330,000	\$350,000	\$13,150,000	\$0	\$0	\$13,830,000	
LEACHATE INJECTION LINE DEVELOPMENT- MSW CELL 6	\$210,000					\$210,000	Enterprise
MSW CELL 7 DEVELOPMENT		\$250,000	\$11,750,000			\$12,000,000	Enterprise
CONSTRUCTION AND DEMOLITION LANDFILL PHASE 6B	\$120,000		\$1,400,000			\$1,520,000	Enterprise
LANDFILL GAS BENEFICIAL USE EVALUATION		\$100,000				\$100,000	Enterprise
Grand Total	\$330,000	\$350,000	\$13,150,000	\$0	\$0	\$13,830,000	

FY2020 CIP - Process



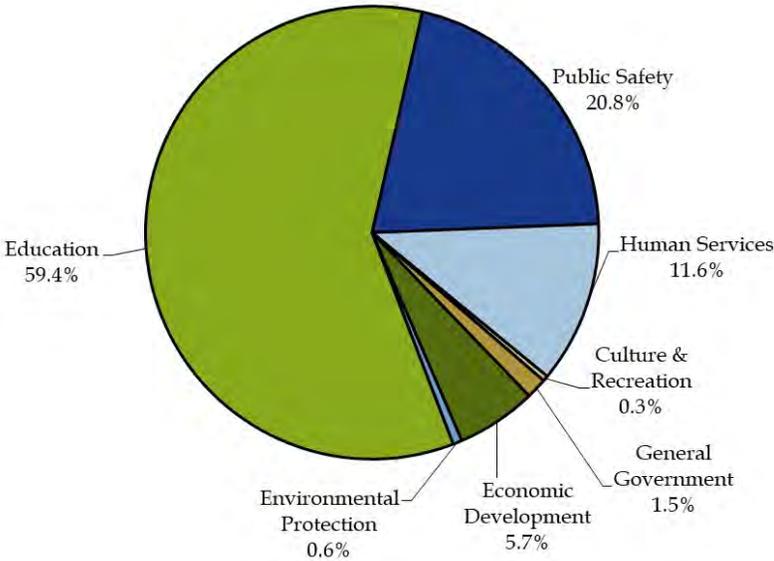
DEBT SERVICE



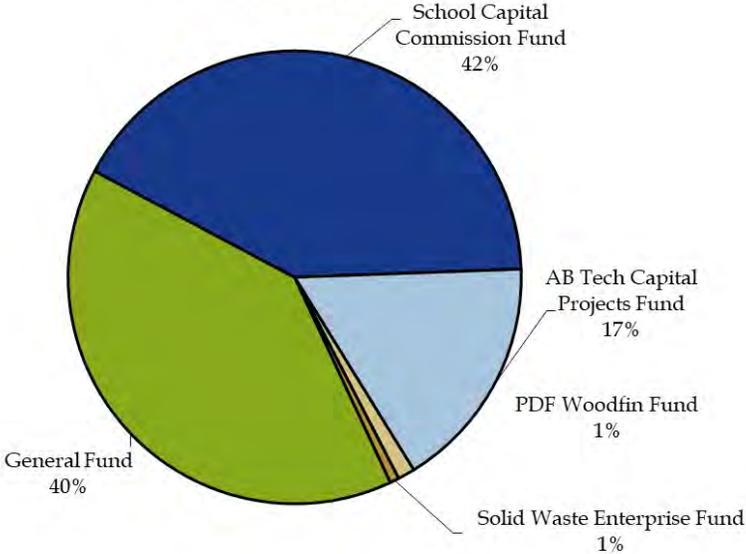
Debt Service Overview

Debt Service is an accounting function established in the General Fund, School Capital Commission Capital Projects Fund, AB Tech Capital Projects Fund, PDF Woodfin Downtown Fund, and Solid Waste Enterprise Fund to record retirement of the County’s debt obligations. Costs associated with each type of debt (general obligation debt, lease purchase payments, and other long-term financing) include principal and interest payments as well as administrative cost associated with selling bonds. The following schedules detail FY2020 debt service requirements by fund and function, as well as anticipated General Fund debt service resulting from the Capital Improvement Program (CIP).

Principal & Interest By Function
FY2020



Principal & Interest By Fund
FY2020



Debt Service Schedule By Function FY2020

Purpose Debt Issuance	Debt Type	Original Issue	Principal		FY 2020 Debt Service Requirement		
			Outstanding 7/1/2019		Principal	Interest	Total
Education							
GO 2009B	General Obligation	\$ 5,685,000	\$ 1,823,000	\$ 473,000	\$ 7,933	\$ 480,933	
GO 2012	General Obligation	32,500,000	16,800,000	2,400,000	265,200	2,665,200	
LOBS 2010A	Installment	2,777,593	675,880	225,294	34,357	259,651	
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126	130,126	
LOBS 2010C	Installment	3,800,000	1,486,292	260,000	237,150	497,150	
LOBS 2012A	Installment	12,440,754	8,050,890	638,464	392,035	1,030,499	
LOBS 2014A	Installment	137,931,054	106,570,486	9,300,569	5,328,524	14,629,093	
LOBS 2015	Installment	60,485,345	47,527,338	3,338,879	2,343,315	5,682,193	
LOBS 2018	Installment	54,730,000	51,995,000	2,735,000	2,383,113	5,118,113	
Total Education		\$ 312,306,575	\$ 236,885,715	\$ 19,371,206	\$ 11,121,752	\$ 30,492,958	
Public Safety							
COPS 2009A	Installment	\$ 4,068,707	\$ 1,618,715	\$ 161,871	\$ 70,414	\$ 232,286	
LOBS 2010A	Installment	21,542,802	5,242,082	1,747,361	266,472	2,013,833	
LOBS 2010B	Installment	13,441,974	13,441,974	-	893,872	893,872	
LOBS 2012A	Installment	59,108,880	38,013,372	3,902,945	1,852,626	5,755,572	
LOBS 2014A	Installment	2,210,000	1,650,000	110,000	82,500	192,500	
LOBS 2015	Installment	14,241,246	11,244,135	1,047,771	551,985	1,599,757	
Total Public Safety		\$ 114,613,609	\$ 71,210,278	\$ 6,969,949	\$ 3,717,870	\$ 10,687,818	
Human Services							
COPS 2009A	Installment	\$ 2,442,953	\$ 971,917	\$ 97,192	\$ 42,278	\$ 139,470	
LOBS 2010A	Installment	7,179,605	1,747,038	582,346	88,808	671,154	
LOBS 2010B	Installment	5,021,197	5,021,197	-	333,902	333,902	
LOBS 2015	Installment	47,179,305	41,332,886	2,754,659	2,036,408	4,791,067	
Total Human Services		\$ 61,823,060	\$ 49,073,037	\$ 3,434,196	\$ 2,501,396	\$ 5,935,592	
Culture & Recreation							
COPS 2009A	Installment	2,948,676	\$ 1,173,117	\$ 117,312	\$ 51,031	168,342	
LOBS 2012A	Installment	295,366	140,737	28,590	6,789	35,379	
Total Culture & Recreation		\$ 3,244,042	\$ 1,313,854	\$ 145,902	\$ 57,820	\$ 203,722	
General Government							
COPS 2009A	Installment	\$ 2,604,664	\$ 1,036,252	\$ 103,625	\$ 45,077	\$ 148,702	
LOBS 2015	Installment	4,729,105	3,085,641	458,691	152,792	611,484	
Total General Government		\$ 7,333,769	\$ 4,121,893	\$ 562,317	\$ 197,869	\$ 760,186	
Economic Development							
LOBS 2014A	Installment	11,448,946	11,089,514	149,431	515,676	665,107	
LOBS 2014B	Installment	28,725,000	23,100,000	1,180,000	983,619	2,163,619	
CTS 2014	Revolving Loan	1,964,204	1,625,093	101,568	-	101,568	
Total Economic Development		\$ 42,138,150	\$ 35,814,607	\$ 1,430,999	\$ 1,499,294	\$ 2,930,294	
Business-Type Activities							
ARRA 2012	Installment	\$ 1,500,000	\$ 900,000	\$ 75,000	\$ -	\$ 75,000	
LOBS 2012A	Installment	1,985,000	695,000	220,000	33,050	253,050	
Total Environmental Protection		\$ 3,485,000	\$ 1,595,000	\$ 295,000	\$ 33,050	\$ 328,050	
TOTAL DEBT SERVICE		\$ 544,944,205	\$ 400,014,384	\$ 32,209,568	\$ 19,129,051	\$ 51,338,619	

Debt Service Schedule By Fund FY2020

Fund Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2019	FY 2020 Debt Service Requirement		
				Principal	Interest	Total
General Fund						
COPS 2009A	Installment	\$ 12,065,000	\$ 4,800,001	\$ 480,000	\$ 208,800	\$ 688,800
LOBS 2010A	Installment	28,722,407	6,989,119	2,329,706	355,280	2,684,987
LOBS 2010B	Installment	18,463,171	18,463,171	-	1,227,774	1,227,774
LOBS 2012A	Installment	59,404,246	38,154,109	3,931,536	1,859,415	5,790,951
LOBS 2014A	Installment	2,373,946	1,744,514	144,431	87,226	231,657
LOBS 2014B	Installment	28,725,000	23,100,000	1,180,000	983,619	2,163,619
CTS 2014	Revolving Loan	1,964,204	1,625,093	101,568	-	101,568
LOBS 2015	Installment	72,476,280	60,132,663	4,541,120	2,961,285	7,502,406
Total General Fund		\$ 224,194,254	\$ 155,008,669	\$ 12,708,363	\$ 7,683,399	\$ 20,391,762
School Capital Commission Fund						
GO 2009B	General Obligation	\$ 5,685,000	\$ 1,823,000	\$ 473,000	\$ 7,933	\$ 480,933
GO 2012	General Obligation	31,432,928	16,248,406	2,321,201	256,493	2,577,693
LOBS 2010C	Installment	3,800,000	1,486,292	260,000	237,150	497,150
LOBS 2014A	Installment	69,617,359	52,468,703	5,491,657	2,623,435	8,115,092
LOBS 2015	Installment	47,897,039	38,044,359	2,716,309	1,876,358	4,592,666
LOBS 2018	Installment	54,730,000	51,995,000	2,735,000	2,383,113	5,118,113
Total School Capital Commission Fund		\$ 213,162,326	\$ 162,065,760	\$ 13,997,166	\$ 7,384,481	\$ 21,381,647
AB Tech Capital Projects Fund						
LOBS 2010A	Installment	\$ 2,777,593	\$ 675,880	\$ 225,294	\$ 34,357	\$ 259,651
LOBS 2010B	Installment	1,956,829	1,956,829	-	130,126	130,126
GO 2012	General Obligation	1,067,073	551,595	78,799	8,707	87,507
LOBS 2012A	Installment	12,440,754	8,050,890	638,464	392,035	1,030,499
LOBS 2014A	Installment	68,313,694	54,101,782	3,808,912	2,705,089	6,514,001
LOBS 2015	Installment	6,261,681	5,012,979	342,570	246,857	589,427
Total AB Tech Capital Projects Fund		\$ 92,817,624	\$ 70,349,955	\$ 5,094,039	\$ 3,517,171	\$ 8,611,211
PDF Woodfin Downtown Fund						
LOBS 2014A	Installment	\$ 11,285,000	\$ 10,995,000	\$ 115,000	\$ 510,950	\$ 625,950
Total PDF Woodfin Downtown Fund		\$ 11,285,000	\$ 10,995,000	\$ 115,000	\$ 510,950	\$ 625,950
Solid Waste Enterprise Fund						
ARRA 2012	Installment	\$ 1,500,000	\$ 900,000	\$ 75,000	\$ -	\$ 75,000
LOBS 2012A	Installment	1,985,000	695,000	220,000	33,050	253,050
Total Solid Waste Enterprise Fund		\$ 3,485,000	\$ 1,595,000	\$ 295,000	\$ 33,050	\$ 328,050
TOTAL DEBT SERVICE		\$ 544,944,205	\$ 400,014,384	\$ 32,209,568	\$ 19,129,051	\$ 51,338,619

**Debt Service Schedule
General Fund By Function FY2020**

Purpose		Original Issue	Principal Outstanding 7/1/2019	FY 2020 Debt Service Requirement			
				Principal	Interest	Total	
Debt Issuance							
Education							
	LOBS 2015	Installment	\$ 6,368,838	\$ 4,470,000	\$ 280,000	\$ 220,100	\$ 500,100
	Total Education		\$ 6,368,838	\$ 4,470,000	\$ 280,000	\$ 220,100	\$ 500,100
Public Safety							
	COPS 2009A	Installment	\$ 4,068,707	\$ 1,618,715	\$ 161,871	\$ 70,414	\$ 232,286
	LOBS 2010A	Installment	21,542,802	5,242,082	1,747,361	266,472	2,013,833
	LOBS 2010B	Installment	13,441,974	13,441,974	-	893,872	893,872
	LOBS 2012A	Installment	59,108,880	38,013,372	3,902,945	1,852,626	5,755,572
	LOBS 2014A	Installment	2,210,000	1,650,000	110,000	82,500	192,500
	LOBS 2015	Installment	14,199,032	11,244,135	1,047,771	551,985	1,599,757
	Total Public Safety		\$ 114,571,395	\$ 71,210,278	\$ 6,969,949	\$ 3,717,870	\$ 10,687,818
Human Services							
	COPS 2009A	Installment	\$ 2,442,953	\$ 971,917	\$ 97,192	\$ 42,278	\$ 139,470
	LOBS 2010A	Installment	7,179,605	1,747,038	582,346	88,808	671,154
	LOBS 2010B	Installment	5,021,197	5,021,197	-	333,902	333,902
	LOBS 2015	Installment	47,179,305	41,332,886	2,754,659	2,036,408	4,791,067
	Total Human Services		\$ 61,823,060	\$ 49,073,037	\$ 3,434,196	\$ 2,501,396	\$ 5,935,592
Culture & Recreation							
	COPS 2009A	Installment	\$ 2,948,676	\$ 1,173,117	\$ 117,312	\$ 51,031	\$ 168,342
	LOBS 2012A	Installment	295,366	140,737	28,590	6,789	35,379
	Total Culture & Recreation		\$ 3,244,042	\$ 1,313,854	\$ 145,902	\$ 57,820	\$ 203,722
General Government							
	COPS 2009A	Installment	\$ 2,604,664	\$ 1,036,252	\$ 103,625	\$ 45,077	\$ 148,702
	LOBS 2015	Installment	4,729,105	3,085,641	458,691	152,792	611,484
	Total General Government		\$ 7,333,769	\$ 4,121,893	\$ 562,317	\$ 197,869	\$ 760,186
Economic Development							
	CTS 2014	Revolving Loan	\$ 1,964,204	\$ 1,625,093	\$ 101,568	\$ -	\$ 101,568
	LOBS 2014A	Installment	163,946	94,514	34,431	4,726	39,157
	LOBS 2014B	Installment	28,725,000	23,100,000	1,180,000	983,619	2,163,619
	Total Economic Development		\$ 30,853,150	\$ 24,819,607	\$ 1,315,999	\$ 988,344	\$ 2,304,344
	TOTAL GENERAL FUND DEBT SERVICE		\$ 224,194,254	\$ 155,008,669	\$ 12,708,363	\$ 7,683,399	\$ 20,391,762

**Buncombe County
General Fund Debt Service Projections
FY 2020 - 2024**

	FY2020	FY2021	FY2022	FY2023	FY2024
Current Debt Service:					
Principal	12,708,363	11,900,125	11,842,610	11,897,303	11,957,566
Interest	7,683,399	7,124,768	6,564,324	6,009,919	5,427,937
Charges	300,000	300,000	300,000	300,000	300,000
Total Current Debt Service*	20,691,762	19,324,892	18,706,934	18,207,223	17,685,503
Capital Improvement Projects (CIP):					
<i>Prior Year Approved Projects:</i>					
200 College Exterior	110,047	107,366	104,685	102,005	99,324
50 Coxe Elections Training Room	29,500	28,550	27,600	26,650	25,700
Allport Roof Replacement	14,758	14,399	14,039	13,680	13,320
Carbon Reduction Measures	17,682	17,251	16,821	16,390	15,959
Chiller Replacement - 35 Woodfin \$259K, Courthouse \$91K	82,023	79,381	76,740	74,099	71,457
Courthouse Exterior Repair	277,951	271,181	264,410	257,640	250,869
Detention Center A Cooling Tower Replacement	34,722	33,603	32,485	31,367	30,249
Detention Center Exterior Repair & Cleaning	268,125	261,594	255,063	248,531	242,000
Lake Julian Marina Dock Replacement	29,500	28,550	27,600	26,650	25,700
East Asheville Library Renovation	565,500	551,725	537,950	524,175	510,400
<i>FY 2020 Projects:</i>					
Ambulance Fleet Replacement					476,000
Automark Expressvote Ballot Marking Replacements		99,000	95,200	91,400	87,600
Elections Complex					567,875
EMS Base Construction				120,000	117,000
Garren Creek Tower Retrofit		147,500	142,750	138,000	133,250
Grading and Paving of Old Playground at Lake Julian		17,550	17,123	16,695	16,268
Grounds Equipment		15,330	14,742	14,153	13,565
HVAC for Oakley/South Asheville Library		13,921	13,473	13,024	12,576
I-26 Infrastructure Project - Multitmodal Design Elements			98,000	95,600	93,200
Interchange Building		45,692	44,579	43,466	42,353
Jail Mezzanine Metal Screen Partitions		31,005	30,250	29,495	28,739
Lake Julian Bathroom Additions				67,416	65,731
Lake Julian Shelter Replacements		9,750	9,513	9,275	9,038
Parking Lot Improvements Countywide		139,612	135,116	130,620	126,124
Parks & Recreation Projects		76,797	74,926	73,056	71,185
Register of Deeds Building Envelope		82,671	80,008	77,346	74,684
Repairs for Libraries		54,129	52,386	50,643	48,900
Roof Replacements		68,868	66,650	64,432	62,214
Shelter At Lake Julian Walking Trail		17,550	17,123	16,695	16,268
Sheriff - Recurring Fleet**		2,043,328	1,964,897	1,886,466	1,808,036
Total Debt Service with CIP	22,121,569	23,581,195	22,921,063	22,466,190	22,841,088
Debt Service Adjustments:					
BAB Subsidy Payments	(400,500)	(400,500)	(400,500)	(400,500)	(351,518)
GE Rental Income	(1,056,922)	(1,056,922)	(1,056,922)	(1,056,922)	(1,056,922)
HS Drawdown for Campus Expansion	(662,927)	(662,927)	(662,927)	(662,927)	(662,927)
Total Debt Service Adjustments	(2,120,349)	(2,120,349)	(2,120,349)	(2,120,349)	(2,071,367)
Adjusted Debt Service (Net Debt) with CIP	20,001,220	21,460,846	20,800,714	20,345,841	20,769,721

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

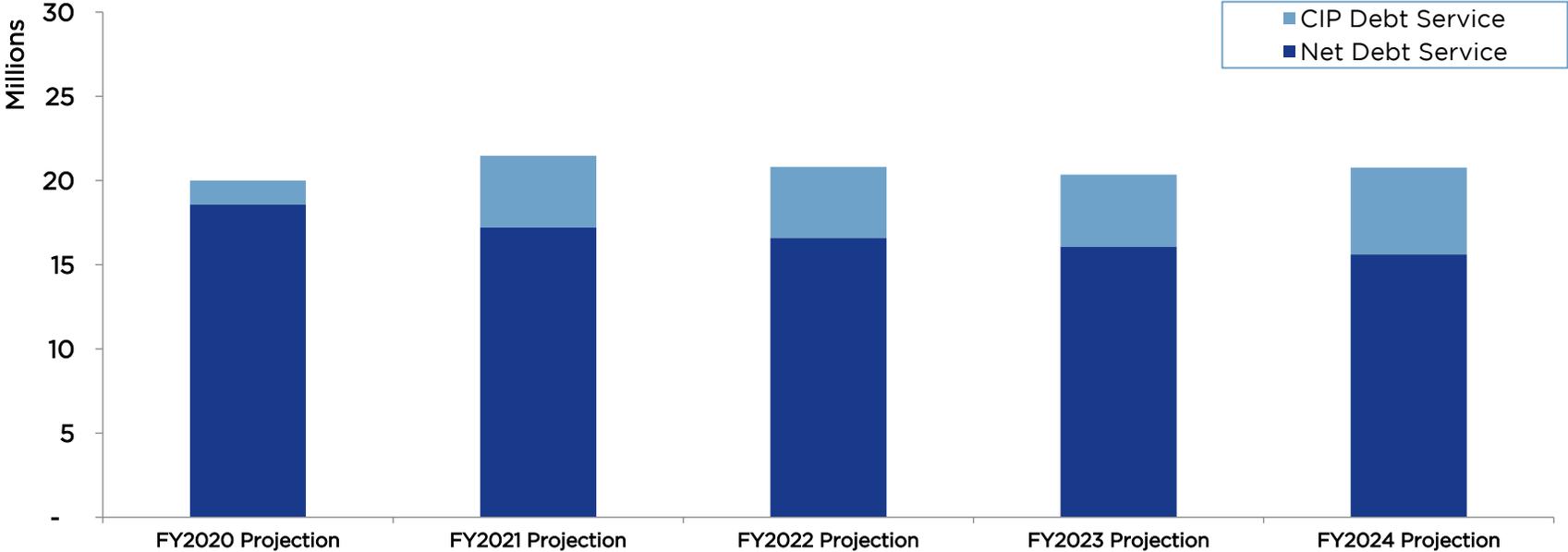
GE Rental Income - Rental payments received from General Electric (GE); used to offset debt service issued for GE Economic Development. *subject to 2% escalation at periodic increments

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

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

**Decision will be made each year whether debt funding is appropriate. See CIP in th next section.

General Fund Debt Service



Note: FY2020-FY2024 includes debt projections for all CIP requested projects. These projects have not yet been approved.

DEBT POLICY

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

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

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

BOND RATINGS

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

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

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

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

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

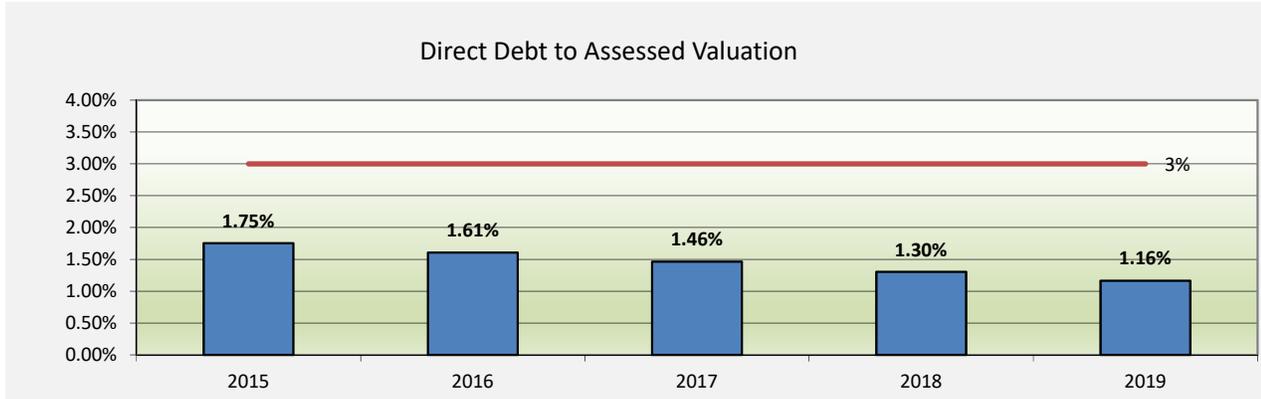
Buncombe County, North Carolina
 LEGAL DEBT MARGIN
 June 30, 2019 (Unaudited)

Imposed by State of North Carolina General Statutes	
Assessed value of taxable property	<u>\$ 37,528,113,413</u>
Debt limit- Eight Percent (8%) of assessed value	<u>3,002,249,073</u>
Gross debt:	
Total bonded debt	18,623,000
Installment Purchase Agreements	<u>381,391,384</u>
Total amount of debt applicable to debt limit (net debt)	<u>400,014,384</u>
Legal debt margin	<u>\$ 2,602,234,689</u>
Percentage of total debt outstanding to legal debt limit	13.32%

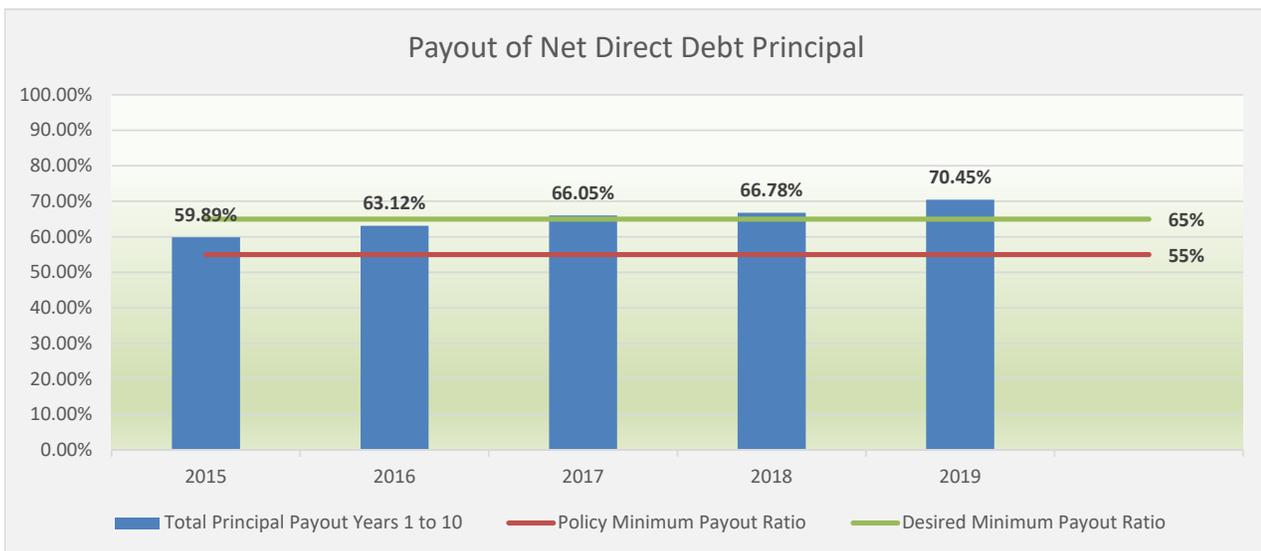
Imposed by Buncombe County Board of Commissioners	
Assessed value of taxable property	<u>\$ 37,528,113,413</u>
Debt limit- Three Percent (3%) of assessed value	<u>1,125,843,402</u>
Gross debt:	
Total bonded debt	18,623,000
Installment Purchase Agreements	<u>381,391,384</u>
Total amount of debt applicable to debt limit (net debt)	<u>400,014,384</u>
Legal debt margin	<u>\$ 725,829,018</u>
Percentage of total debt outstanding to imposed debt limit	<u>35.53%</u>

**DEBT POLICY RATIOS (unaudited)
JUNE 30, 2019**

At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Assessed Valuation	Total Direct Debt to Assessed Valuation	Maximum Per Policy
2015	\$ 30,124,000	\$ 476,152,000	\$ 506,276,000	\$ 28,877,723,000	1.75%	3%
2016	27,248,000	447,545,000	474,793,000	29,544,516,000	1.61%	3%
2017	24,373,000	420,856,000	445,229,000	30,417,045,000	1.46%	3%
2018	21,498,000	450,948,000	472,446,000	36,264,613,000	1.30%	3%
2019	18,623,000	418,250,370	436,873,370	37,528,113,413	1.16%	3%

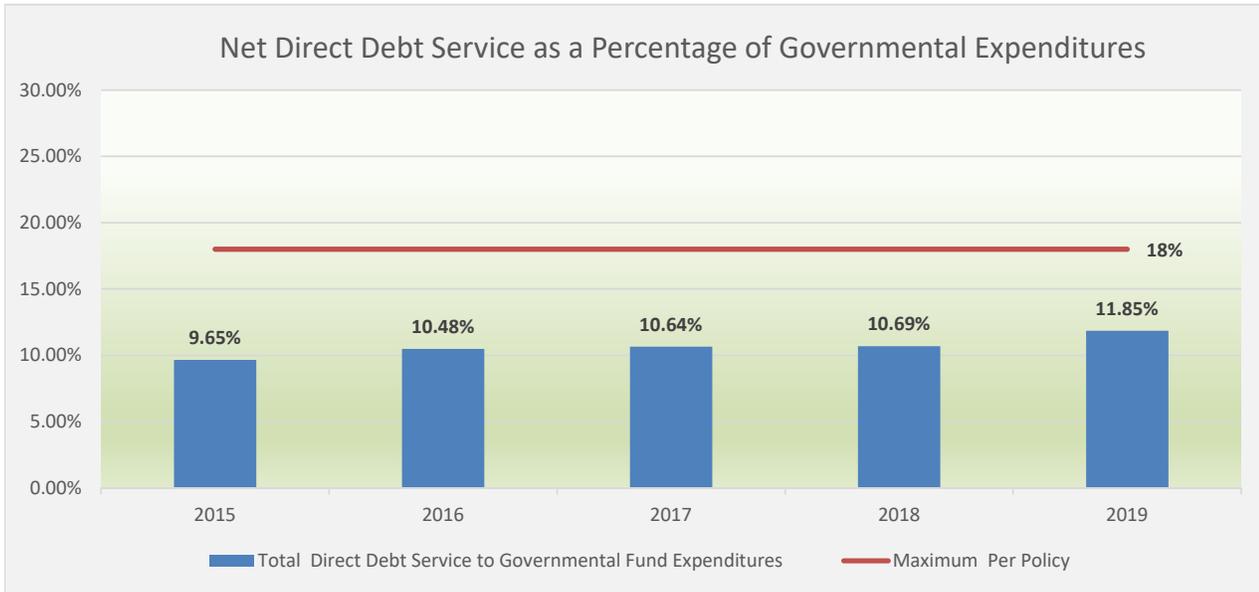


At June 30	Total Principal Payout Years 1 to 10	Total Principal Outstanding	Total Principal Payout Years 1 to 10	Policy Minimum Payout Ratio	Desired Minimum Payout Ratio
2015	274,103,450	457,678,450	59.89%	55%	65%
2016	272,349,450	431,484,450	63.12%	55%	65%
2017	268,672,975	406,790,521	66.05%	55%	65%
2018	288,653,975	432,219,952	66.78%	55%	65%
2019	282,984,975	401,689,384	70.45%	55%	65%

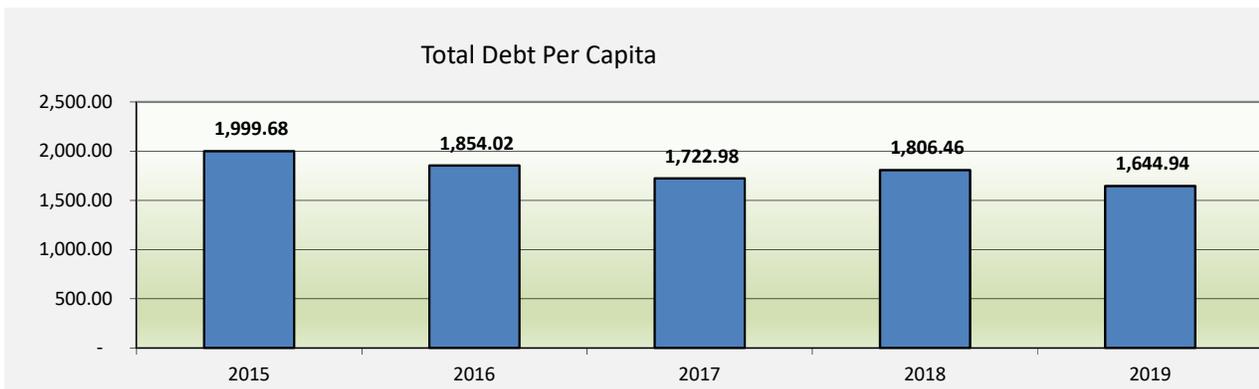


DEBT POLICY RATIOS (unaudited)
JUNE 30, 2019

At June 30	Total Direct Debt Service	Total Governmental Fund Expenditures	Total Direct Debt Service to Governmental Fund Expenditures	Maximum Per Policy
2015	43,196,333	\$ 447,781,825	9.65%	18%
2016	47,887,158	456,937,533	10.48%	18%
2017	46,476,235	436,617,461	10.64%	18%
2018	48,946,914	457,970,994	10.69%	18%
2019	52,835,452	446,000,000	11.85%	18%



At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Total Population	Total Debt Per Capita
2015	\$ 30,124,000	\$ 476,152,000	\$ 506,276,000	253,178	1,999.68
2016	27,248,000	447,545,000	474,793,000	256,088	1,854.02
2017	24,373,000	420,856,000	445,229,000	258,406	1,722.98
2018	21,498,000	450,948,000	472,446,000	261,532	1,806.46
2019	18,623,000	418,250,370	436,873,370	265,586	1,644.94



SUPPLEMENTAL INFORMATION



COMMUNITY PROFILE

Government	
Date of Incorporation	December 5, 1791
Form of Government	Commission-Manager
County Seat	Asheville, NC
Area Statistics	
Population	265,586
Area in Square Miles	656
Average Elevation	2,117 feet
Municipalities (6)	City of Asheville Town of Biltmore Forest Town of Black Mountain Town of Weaverville Town of Woodfin Town of Montreat
Climate	
Annual Average Temperature	58 F
January Average Temperature	44 F
July Average Temperature	75 F
Annual Precipitation	46 inches
Annual Snowfall	10 inches



Population Characteristics	
% Population Non-White	10.6%
Age Composition of Population:	
0-4 years	5.0%
5-9 years	5.0%
10-19 years	10.6%
20-29 years	12.5%
30-39 years	13.3%
40-49 years	12.8%
50-59 years	13.0%
60-64 years	7.1%
65+ years	20.0%

Top Area Employers	
Company	Description
<i>Employee Range 1,000+:</i>	
Memorial Mission Hospital Inc.	Education & Health Services
Buncombe County Board of Education	Education & Health Services
Ingles Markets, Inc.	Trade, Transportation, & Utilities
Biltmore Workforce Management Inc.	Leisure & Hospitality
Veterans Administration VA	Public Administration
County of Buncombe	Public Administration
City of Asheville	Public Administration
Wal-Mart Associates Inc.	Trade, Transportation & Utilities
Eaton Corporation	Manufacturing
Mission Medical Associates Inc.	Education & Health Services
Community Carepartners, Inc.	Education & Health Services
A-B Tech	Education & Health Services

Principal Property Taxpayers	
Taxpayer (Ranked from 1-10)	% of Total Taxable Assessed Value
Duke Energy Progress Inc.	1.32%
Ingles Markets Inc.	0.90%
Biltmore Company	0.64%
GPI Resort Holdings LLC	0.34%
New Belgium Brewing Company Inc.	0.34%
Asheville Mall Cmbs LLC	0.27%
Jacob Holm Industries Inc.	0.26%
Town Square West LLC	0.24%
Southeastern Container Inc.	0.22%
Linamar North Carolina Inc.	0.20%



Income Levels	
Average Household Income	\$70,960
Median Household Income	\$50,040

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



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

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

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

Sources of Information
Departments of Buncombe County
Asheville Chamber of Commerce & Economic Development Coalition (Riverbird Research)
NC Employment Security Commission
NC State Bureau of Investigation
Explore Asheville/Buncombe County Tourism Development Authority

Rankings:

RollingStone

2019 Must Visit Music-City

SMARTERTRAVEL

2019 Top Ten Best Cities to Visit

JOHNNY IET SIMPLIFYING TRAVEL

2018 America's Greatest Fall Foliage Escape

tripadvisor

2018 One of the Best U.S. Cities for Hiking

TRAVEL+LEISURE

2018 Eighth Best City in the United States

smartasset™

2017 One of the Best Cities for Beer Drinkers

GARDEN@GUN

2017 One of the South's Best Food Towns

tripadvisor

2017 One of the Most Romantic Cities for Winter Travel



APPENDIX A

FY2020 BUDGET ORDINANCE



**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2019 – 2020**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 18th day of June, 2019:

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, 2019 and ending June 30, 2020:

APPROPRIATION

General Government	\$ 48,361,090
Public Safety	63,672,959
Human Services	88,704,572
Economic & Physical Development	7,702,078
Culture & Recreation	8,534,472
Education	90,575,606
Debt Service	22,121,569
Transfers to Other Funds	4,777,854
Total Appropriation	<u>\$ 334,450,200</u>

REVENUE

Ad Valorem Taxes	\$ 206,224,379
Sales Tax	33,533,237
Other Taxes and Licenses	7,613,317
Intergovernmental	43,401,919
Permits and Fees	4,010,157
Sales and Services	17,885,815
Other	1,632,515
Transfers from Other Funds	7,235,450
Appropriated Fund Balance	12,913,411
Total Appropriation	<u>\$ 334,450,200</u>

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 27,000,000</u>	
Other Taxes & Licenses		<u>\$ 27,000,000</u>

FUND	APPROPRIATION	REVENUE
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 857,000</u>	
Intergovernmental		\$ 24,984
Other		10,000
Appropriated Fund Balance		<u>822,016</u>
		<u>\$ 857,000</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 270,312</u>	
Permits & Fees		\$ 151,695
Other		3,305
Appropriated Fund Balance		<u>115,312</u>
		<u>\$ 270,312</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 890,000</u>	
Transfers from Other Funds		\$ 163,334
Appropriated Fund Balance		<u>726,666</u>
		<u>\$ 890,000</u>
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	<u>\$ 35,015,457</u>	
Ad Valorem		\$ 26,852,916
Sales Tax		<u>8,162,541</u>
		<u>\$ 35,015,457</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 4,838,366</u>	
Intergovernmental		\$ 3,028,964
Other		45,561
Transfers from Other Funds		<u>1,763,841</u>
		<u>\$ 4,838,366</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 640,950</u>	
Ad Valorem		<u>\$ 640,950</u>
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 339,111</u>	
Federal Forfeiture		\$ 154,140
State Forfeiture		<u>184,971</u>
		<u>\$ 339,111</u>

FUND	APPROPRIATION	REVENUE
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 9,470,174</u>	
Other Taxes & Licenses		\$ 518,000
Permits & Fees		22,400
Sales & Services		8,813,950
Other		<u>115,824</u>
		<u><u>\$ 9,470,174</u></u>
 <i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 801,909</u>	
Sales & Services		\$ 358,713
Appropriated Fund Balance		<u>443,196</u>
		<u><u>\$ 801,909</u></u>
 <i>Health, Employment, Property & Casualty Insurance Internal Service Fund:</i>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 39,906,289</u>	
Sales & Services		\$ 37,671,289
Appropriated Fund Balance		<u>2,235,000</u>
		<u><u>\$ 39,906,289</u></u>

Section 3: ***Tax Levy***

A tax rate of 52.9 cents per \$100 of assessed valuation is hereby levied for fiscal year 2019-2020, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$38.98 billion, and an estimated collection rate of 99.75 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$205,674,379.

The tax rate of 12.0 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2019-2020 for the Asheville Local Tax School District.

The following tax rates are levied, for fiscal year 2019-2020, for the listed Fire Protection & Ambulance and Rescue Service Districts per \$100 of assessed, taxable valuation pursuant to Article 16 of NCGS Chapter 153A:

DISTRICT	FY2019 Tax Rate	FY2020 Requested Tax Rate	FY2020 Adopted Tax Rate
ASHEVILLE SPECIAL	8.60	8.60	8.60
ASHEVILLE SUBURBAN	8.50	8.50	8.50
BARNARDSVILLE	20.00	20.00	20.00
BROAD RIVER FIRE	16.00	16.00	16.00
EAST BUNCOMBE	12.00	12.00	12.00
ENKA	9.00	10.50	10.50
FAIRVIEW	11.50	14.50	14.50
FRENCH BROAD	15.00	17.00	17.00
GARREN CREEK	15.00	15.00	15.00
JUPITER	12.00	12.00	12.00
LEICESTER	14.00	14.00	14.00
NORTH BUNCOMBE	12.00	12.00	12.00
REEMS CREEK/BEAVERDAM	15.00	15.00	15.00
REYNOLDS	12.30	12.30	12.30
RICEVILLE	12.00	14.50	14.50
SKYLAND	10.10	10.10	10.10
SWANNANOA	14.00	14.00	14.00
UPPER HOMINY	14.50	14.50	14.50
WEST BUNCOMBE	13.00	14.00	14.00
WOODFIN	10.00	10.00	10.00

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

Section 5: The County Manager is authorized to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure.

Section 6: This Ordinance reflects an increase of \$796,433 to both Revenue and Expenditure Appropriations in the Mountain Mobility Special Revenue Fund from the County Manager's recommended budget. This increase relates to timing of vehicle/vehicle equipment procurements that are unable to be completed prior to June 30, 2019. This budget is carried-forward from FY2019 unexpended grant funds.

Section 7: This Ordinance reflects an increase of \$189,000 to both Revenue and Expenditure Appropriations to the Inmate Commissary and Welfare Enterprise Fund from the County

Manager's recommended budget. This increase is due to vendor delayed delivery of detention center body scanning equipment which will be delivered in July of FY2020. This budget is carried-forward from FY2019 unexpended funds.

Section 8: All expenditures relating to obtaining the bond referendum and or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirement of the United States Treasury Regulations Section 1.150-2.

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

Section 9: The position classification and pay plan listed in Exhibit A are hereby approved effective July 1, 2019. This FY2020 position classification and pay plan includes twenty one new positions approved in the General Fund

Six (6) Patrol Deputies – Grade 66

Four (4) Detention Officers – Grade 65

Eight (8) Care Coordinators – Grade 69

One (1) Care Coordinator Supervisor – Grade 74

One (1) Building Automation Technician - Grade 68

One (1) Assistant County Manager – Grade 90

Section 10: Copies of this Budget Ordinance will be furnished to the County Manager, Finance Director, Budget Director, Human Resources Director, Clerk of Board of Commissioners, Tax Collector and Tax Assessor for direction in fulfilling the responsibilities of their offices.

Section 11: All ordinances, resolutions, prior directives or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Adopted this the 18th day of June, 2019.

Attest:



Clerk to the Board

Buncombe County Board of Commissioners:



Brownie Newman, Chairman

Approval as to form:



Attorney

APPENDIX B

FUND BALANCE POLICY



Buncombe County General Fund Balance Policy

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

Purpose

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

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

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

<p>Buncombe County General Fund Balance Policy</p>
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Administration and Implementation

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

Components of Fund Balance

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

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

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

Buncombe County General Fund Balance Policy

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

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

Required Reserve Levels

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

APPENDIX C

DEBT POLICY



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

Purpose

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

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

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

It is the objective of the policy that:

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

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

Administration and Implementation

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

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

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

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

Conditions for Issuance of Debt

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

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

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

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

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

Permissible Debt Instruments

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

Restrictions on Debt Issuance

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

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

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

Financial Limitations

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

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

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

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

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

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

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

Structuring Practices

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

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

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

Debt Issuance Process

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

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

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

Professional Service Providers

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

Debt Management Process

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

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

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

Special Situations

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

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

APPENDIX D

INVESTMENT POLICY



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.

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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

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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.

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

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

3. **Delivery vs. Payment**

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

SUITABLE AND AUTHORIZED INVESTMENTS

Buncombe County Investment Policy

1. **Investment Types**

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

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

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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.

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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

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

3. **Marking to Market**

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

POLICY

1. **Exemption**

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

2. **Amendment**

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

ADOPTED 06/18/96

APPENDIX E

CAPITAL IMPROVEMENT POLICY



Original Effective Date: 06-18-96

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

Purpose

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

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

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

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

Definitions

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

The Buncombe County Capital Improvement Plan (CIP) is a long-range plan for analysis and approval of proposed capital improvement projects, which includes estimated project costs and funding sources that the County expects to carry out over a five-year period.

CIP Process

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

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

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

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

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

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

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

CIP Adoption

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

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

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

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

Administration and Implementation

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

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

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

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

APPENDIX F

PROCUREMENT CARD POLICY





Buncombe County, North Carolina

Procurement Card Policy

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1.0 Policy Information

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

Revision History

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

2.0 Purpose/Introduction

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

Benefits of the Procurement Card Program

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

3.0 Applicability

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

4.0 Roles & Responsibilities

Program Administrator

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

Board Appointed Positions

Person(s) appointed by the Governing Board.

Cardholder

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

Department Director

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

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

Reviewer

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

Designee

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

5.0 Related Policies

Purchasing Procedures Manual

Travel Policy

Gift Card Policy

Gift Card Procurement Procedure

Electronic Payments Policy and Procedures Manual

6.0 Definitions

Procurement Card (P-Card)

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

Transactions

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

Reconciliation/Reallocation

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

Transaction Limit

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

Split Transactions

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

Available Funds

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

Merchant Category Codes (MCC)

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

7.0 General Provisions

Requesting a Card

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

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

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

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

selecting a transaction limit tier based on general employee roles:

Transaction Limit Tiers

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

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

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

Preaudit

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

Training

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

Terms and Conditions

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

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

Reporting

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

8.0 Card Security

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

Lost or Stolen Card

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

Cardholder Transfers

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

Name Change

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

Inactive Cards

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

Employee Terminations and Retirement

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

9.0 Purchasing Guidelines

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

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

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

Transaction Limits

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

Authorized P-Card Use

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

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

Unauthorized P-Card Use

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

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

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

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

Online Accounts or Memberships

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

Required Backup or Documentation

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

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

Allocation of Charges

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

Returns and Exchanges

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

Disputed Transactions

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

Retention of Receipts/Invoices

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

Merchant Category Codes (MCC)

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

10.0 Audits

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

11.0 Identifying and Reporting Fraudulent, Improper, or Abusive Activity

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

Fraudulent Purchases

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

Improper Purchases

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

Abusive Activity

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

12.0 Penalties for Misuse

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

13.0 Questions/Contact Information

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

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

APPENDIX G

GIFT CARD POLICY





Buncombe County, North Carolina

Gift Card Policy

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1.0 Policy Information

Category & Subcategory:	Gift Cards	Original Effective Date:	4/30/2018	This Revision Effective:	4/30/2018
Persons Affected:	Eligible Buncombe County Workforce				
Approvals:	Approved By:	County Manager	Approved By:	Finance Director	
	Date Approved:		Date Approved:		

Revision History

Effective Date	Version	Section	Summary of Changes
TBD	1.1	3.0 & 6.0	<ul style="list-style-type: none"> Added definition of “grant funded” Included grant-funded uses as authorized in general, removed statements of specific grant-funded programs

2.0 Introduction/Purpose

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

3.0 Definitions

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

Grant-funded: Funded by revenues awarded or allocated from another party for a designated purpose. Examples include grants secured through competitive process (e.g., Nurse Family Partnership, START) or legislated allocations (e.g. TANF Block Grant, Social Services Block Grant).

4.0 Applicability

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

5.0 Related Policies and/or Statutory References

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

5.1 **NCGS 159-32. Daily Deposits**

5.2 **NCGS 159.28. Budgetary Accounting for Appropriations**

5.3 **IRS TAM 200437030:** In summary, gift cards are treated same as cash and are taxable income when provided to employees because their value is apparent.

5.4 **Buncombe County Procurement Card Policy**

5.5 **Buncombe County Gift Card Procurement Procedure**

6.0 Policy

6.1 Gift cards shall not be purchased for or given to any employee.

6.2 No gift cards shall be provided as payment for goods or services. Gift cards provided to suppliers in this manner could be considered a kickback as no invoices can be tied to the gift card in the general ledger.

6.3 Gift cards shall not be used for personal purchases or personal gain.

6.4 Gift cards shall not be acquired with a procurement card. Please refer to the Buncombe County Procurement Card policy.

6.5 Some programs have known circumstances that the usage of gift cards results in the best delivery of services. These applications are authorized by the Board of County Commissioners and are limited to the following:

- Grant-funded programs and uses.
- Health and Human Services: Disbursements from client trusts, emergency assistance, foster parent appreciation, and food assistance contingency.
- Buncombe County Service Foundation: Supplements to cover incidental needs for foster children and families.

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

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

7.0 Policy Non-Compliance

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

APPENDIX H

MEAL POLICY





Buncombe County, North Carolina

Meals and Meeting Expense Policy

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1.0 Policy Information

Category & Subcategory:	Expense/Meals and Meetings	Original Effective Date:	4/10/2018	This Revision Effective:	4/10/2018
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Persons Affected:	Eligible Buncombe County Workforce
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Approvals:	Approved By:	County Manager	Approved By:	Assistant County Manager
	Date Approved:		Date Approved:	

Revision History

Effective Date	Version	Section	Summary of Changes	Author

2.0 Introduction

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

3.0 Purpose

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

4.0 Definitions

4.1 **Food**

Food refers to meals, snacks, and beverages.

4.2 **Department Director**

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

4.3 **Designee**

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

5.0 Applicability

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

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

6.0 Roles and Responsibilities

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

7.0 Policy

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

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

Those planning for food expenses should consider the following principles:

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

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

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

APPENDIX I

TRAVEL POLICY





Buncombe County, North Carolina

Travel Policy

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1.0 Policy Information

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

Revision History

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

2.0 Purpose/Introduction

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

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

3.0 Definitions

3.1 **Department Director**

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

3.2 **Designee**

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

3.3 **M&IE**

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

3.4 **Per Diem**

Daily allowance for M&IE.

3.5 **GSA**

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

3.6 **Passengers**

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

4.0 Applicability

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

5.0 Roles and Responsibilities

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

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

6.0 Policy

Travel Request

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

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

PER DIEM MEAL ALLOWANCE AND INCIDENTAL EXPENSES

Overnight Travel

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

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

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

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

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

Day trip travel reimbursement

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

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

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

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

LODGING AND TRANSPORTATION

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

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

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

Air Travel

Booking of air travel should be done using available coach rates that best suit the work schedules and budget of the Department. Employee time away from work shall be a consideration in deciding the mode of travel.

Employees who choose a mode of transportation other than flying due solely to personal considerations when coach airfare is the least expensive means of travel will be reimbursed based on the least expensive cost., either airfare or actual expenses. Alternate modes of transportation cannot take away from employee's work schedule.

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

Foreign Travel

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

County Vehicles

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

Vehicle Rental

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

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

Personal Vehicles

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

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

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

LOCAL MILEAGE FOR COUNTY BUSINESS

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

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

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

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

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

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

APPENDIX J

SUSTAINABILITY PLAN UPDATE



Buncombe County Sustainability Plan

Annual Update - April 2018



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

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

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





QUALITY EDUCATION

INDICATOR
STRATEGY

OBJECTIVES:

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

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



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

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

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



HEALTHY LIVING

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

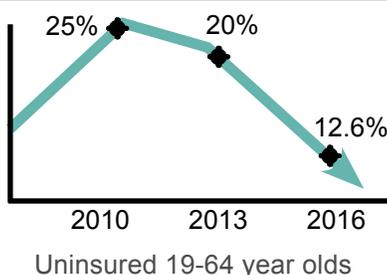
INCREASE THE USE OF RECREATION FACILITIES, PROGRAMS, AND SERVICES		Number of adults participating in Buncombe County adult recreation activities and leagues
FY2016	FY2017	Use social media to promote recreation facilities, programs, and services.
260	285	

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

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

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

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



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



AFFORDABLE, GREEN, AND LIVABLE HOUSING

OBJECTIVES:

INDICATOR
STRATEGY

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

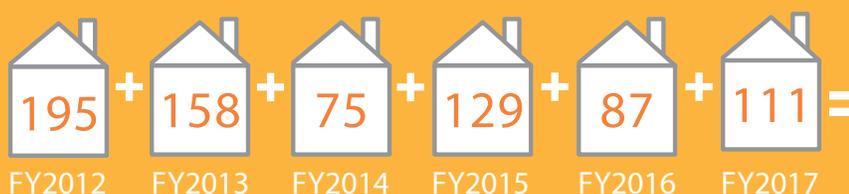
INCREASE FINANCIAL CAPABILITIES FOR PEOPLE TO INCREASE KNOWLEDGE, BUILD SAVINGS, AND IMPROVE CREDIT		Number of participants in financial education classes through OnTrack Financial
FY2016	FY2017	Provide money management, credit education, and counseling.
1,066	1,300	



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

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

Provide housing assistance for affordable and workforce housing.



755 Number of units assisted through Buncombe County funding

Continue to fund the Buncombe County Affordable Housing Services Program.



CITIZEN INVOLVEMENT

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

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

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

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

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

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





EQUITY IN ACCESS

INDICATOR
STRATEGY

OBJECTIVES:

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

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

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



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

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

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

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



SAFE RESILIENT COMMUNITY



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

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

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

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

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

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

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



CONSERVATION & RESTORATION OF NATURAL RESOURCES

INDICATOR

STRATEGY

OBJECTIVES:

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

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



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

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

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



POLLUTION AND WASTE PREVENTION



IMPROVE AIR QUALITY		Current Design Value for Ozone in the County
2015	2016	Partner with local, regional, and state agencies to facilitate air quality improvements.
63 ppb	63 ppb	

IMPROVE WATER QUALITY		Number of NC Agricultural Cost Share Program projects
FY2016	FY2017	Work with citizens who have NC Agricultural Cost Share Program contracts to provide services to expedite installation of projects.
8	6*	

48 total projects since FY2012.

*While there were fewer total contracts reported in FY2017, those contracts had a larger scope than in previous years.

REDUCE THE USE OF HARMFUL CHEMICALS		Number trained in Integrated Pest Management (IPM) by Cooperative Extension
2015	2016	Pursue additional funding for Integrated Pest Management education.
8,175	8,421	

42,715 total trained since 2012

REDUCE BUNCOMBE COUNTY GOVERNMENT'S CARBON FOOTPRINT		Metric tons of CO ₂ e (carbon dioxide equivalents)
FY2016	FY2017	Implement low cost/no cost facility conservation measures and capital improvement projects to reduce carbon emissions.
14,653	14,025	

MANAGE WASTE - REDUCE, REUSE, RECYCLE			Amount of recycled goods (household, commercial, household hazardous waste, special waste) in Tons
	FY2016	FY2017	
HOME HAZARD. WASTE	69	60	Educate the public about their options to recycle through website, brochures, quarterly newspaper inserts, tours of the landfill facility, school education, and media outlets.
WHITE GOODS	365	450	
TIRES	2,552	2,733	
USED OIL & FILTERS	26.93	23.64	
ANTIFREEZE	2.38	2.9	
LEAD BATTERIES	1.6	1.7	
ELECTRONICS	163	157.41	
USED COOKING OIL	1.11	1.18	
RECYCLING	5,881	7,006	
CARDBOARD	2,346	2,591	

34,460 tons since FY2012



ACCESSIBLE AND EFFICIENT TRANSPORTATION NETWORK

OBJECTIVES:

INDICATOR
STRATEGY

REDUCE THE RATE OF INCREASE OF ANNUAL VEHICLE MILES TRAVELLED (VMT)		Percent change in VMT within Buncombe County
2015	2016	Promote awareness and use of Park-and-Ride lots.
-0.01%	2.92%	
The NCDOT suggests that low gas prices and an improved economy are factors in the increase.		



INCREASE COMMUTING CHOICES		Number of Facebook followers on Go Mountain Commuting website
FY2016	FY2017	Partner with the regional Transportation Management Demand Program to increase participation in commuting options like carpools, vanpools and transit.
228	622	

INCREASE FIXED ROUTE PUBLIC TRANSPORTATION RIDERSHIP		Annual passenger trips provided by Asheville Redefines Transit (ART)
FY2016	FY2017	Conduct collaborative outreach efforts with the City of Asheville's ART fixed route system.
2,156,236	2,135,775	

EXTEND GREENWAYS FOR PEDESTRIANS AND CYCLISTS		Miles of greenways added throughout Buncombe County and all municipalities
2016	2017	Work with the North Carolina Department of Transportation (NCDOT) to integrate multi-use paths into highway construction and road upgrade projects.
0	0.5 miles	
14 total miles of greenways. 101.5 miles of proposed future greenways		

ENCOURAGE LAND DEVELOPMENT CONNECTED TO EXISTING TRANSPORTATION CORRIDORS			Percent of County households within 1/4 mile of transportation options (Greenways, bus stops, Mountain Mobility Trailblazer route, and sidewalks)
	2016	2017	Promote the Community Oriented Development option under the County's Zoning Ordinance that allows density bonuses for affordable housing along existing transportation corridors.
COA	96%	96%	
BC	25%	26%	



THRIVING LOCAL FOOD SYSTEMS

PROMOTE FARMLAND PRESERVATION IN ORDER TO DECREASE LOSS OF AGRICULTURAL LAND		Acres added in land protection programs (Voluntary Agricultural District program (VAD), Enhanced Voluntary Agricultural District program (EVAD), conservation easements)
FY2016	FY2017	Increase public awareness of the need to conserve local farmlands and the availability of local and state programs (e.g. the Voluntary Agricultural District (VAD), Enhanced Voluntary Agricultural District (EVAD), and conservation easements).
295	469	
<i>3,877 total acres protected since FY2012</i>		



PROMOTE SUSTAINABLE AGRICULTURAL PRODUCTION AND COMMUNITY GARDENING		Number of citizens who obtained knowledge or developed new skills in farming, gardening, agritourism, farm marketing and related areas as a result of Cooperative Extension training and information
2015	2016	Maintain training programs in agricultural production and community gardening disciplines (e.g. farming, gardening, agritourism, farm marketing, and related areas).
112,000	195,338	

INCREASE DEMAND FOR LOCALLY PRODUCED FOODS		Number of local outlets (restaurants, retail, tailgate markets, community supported agriculture (CSA) programs, and other outlets)
2016	2017	Expand the Health & Human Services Pop-Up Markets to provide local and healthy food at four additional community sites.
283	277	
<i>Data indicates the demand for local food and vendors has increased, while the number of outlets has decreased.</i>		



27

CSA'S



18

TAILGATE
MARKETS



31

ROADSIDE
STANDS



17

U-PICK
FARMS



22

RETAIL
GROCERIES



97

RESTAURANTS



65

OTHER
OUTLET

=

277

Number
of local
outlets



ROBUST LOCAL ECONOMY

OBJECTIVES:

INDICATOR
STRATEGY

INCREASE THE NUMBER OF NEW JOBS IN BUNCOMBE COUNTY		Number of new jobs announced through the Chamber of Commerce
FY2016	FY2017	Promote Asheville-Buncombe as a centralized hub for entrepreneurship to efficiently connect entrepreneurs, talent, and investors to one another, and to startup resources.
58	566	
<i>1,750 total new jobs announced since 2012</i>		

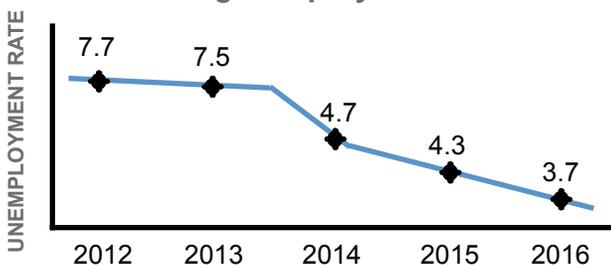
INCREASE THE NUMBER OF NEW JOBS WITH EARNINGS ABOVE \$50K		Number of new jobs with earnings above \$50k announced through the Chamber of Commerce
FY2016	FY2017	Promote Asheville-Buncombe's new target industries and explore targeted niche opportunities such as Micro-electromechanical systems (MEMS).
4	264	



RECRUIT NEW BUSINESS		Number of new businesses successfully recruited by the Chamber of Commerce
FY2016	FY2017	Target high growth and Inc. 5000 firms from major East Coast markets where there are existing business ties to Asheville for expansion/relocation into Asheville-Buncombe County.
1	0	
<i>8 total businesses recruited since 2012</i>		

SUPPORT THE EXPANSION OF EXISTING BUSINESSES		Number of expansions of existing businesses reported by the Chamber of Commerce
FY2016	FY2017	Work with partners to ensure real estate options, infrastructure, and other attraction components that meet the needs of current and prospective employers, and evaluate gaps with respect to the needs of target and expanding industries.
2	2	
<i>922 total jobs created through expansion since 2013</i>		

Maintain high employment.



Unemployment rate in Buncombe County

Host the Annual Homecoming Career Fair, the region's largest career fair connecting employers with job seekers.



RESPONSIVE WORKFORCE DEVELOPMENT

INCREASE THE NUMBER OF SPECIALIZED TRAINING COURSES OFFERED FOR BUSINESSES IN BUNCOMBE COUNTY		Number of specialized training courses offered for businesses by Asheville-Buncombe Technical Community College Economic and Workforce Development/Continuing Education Program
FY2016	FY2017	Increase the number of state funded Customized Training Program (CTP) projects as businesses locate or expand in Buncombe County through local economic development efforts.
155	161	
<i>589 total courses since FY2012</i>		

PROVIDE JOB APPLICANT ASSESSMENT AND JOB TRAINING THAT FITS ANTICIPATED AND CURRENT JOB SKILLS DEMAND		Number of NC Career Readiness Certifications in Buncombe County
2017		Achieve Work Ready Community status.
747		
<i>5,802 certifications since January 2012</i>		

INCREASE THE NUMBER OF COMPANIES PARTICIPATING IN TRAINING AND/OR SERVICES FOR JOB CREATION OR ADVANCEMENT		Number of companies participating in training and/or services through A-B Tech Economic and Workforce Development/Continuing Education Program
FY2016	FY2017	Connect Economic & Workforce Development (EWD) staff with local businesses and industry to analyze training needs and provide specialized training events.
70	74	
<i>345 total companies participating since FY2012</i>		



CONCLUSION

Buncombe County's Sustainability Plan is now closing its sixth official year. In describing this past year within the community, and looking ahead, two themes emerge: progress and commitment.

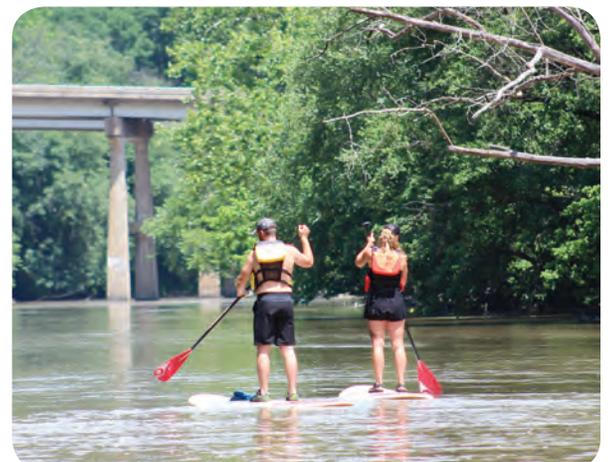
The changes that were made in the Plan Update last year helped to provide a more solid structure this year. Much of the indicator information for this past year was readily supplied by our sustainability partners. Our firm commitment in providing accurate and timely information through our annual reporting remains, and progress from last year to this year has been made in each of the 12 goal areas.

Within this year of implementation, the Board again formalized its commitment to sustainability by creating the Office of Sustainability. The Sustainability Officer serves as a resource and an advocate for environmental sustainability. In addition, the County identified six strategic priorities which were adopted by the Board to help shape partnerships and investments of resources. These include: affordable housing, clean and renewable energy, early childhood education, diverse community workforce, justice resource support, and opioid addiction. Community partners are funded through performance contracts based on outcomes aligned with Buncombe County strategic priorities and sustainability goals.

The main goals represented in the County's Sustainability Plan will continue to be implemented in large part within County departments and through our local partnering agencies. The commitment to continually improve our strategies to provide better outcomes is necessary to propel us forward to help ensure that our community, economy, and environment remain healthy, safe, and thriving.

SOURCES:

Appalachian Sustainable Agriculture Program	North Carolina State Center for Health Statistics
Asheville Area Chamber of Commerce	OnTrack Financial Education & Counseling
Asheville-Buncombe Technical Community College	Soil and Water Conservation District
Asheville City Schools	USDA - Natural Resources Conservation Service
Buncombe County Government	United States Probation Office
Buncombe County Health & Human Services	Western North Carolina Air Quality
Buncombe County Schools	Western North Carolina Green Building Council
Buncombe Partnership for Children	
City of Asheville	
French Broad River Metropolitan Planning Organization	
Land-of-Sky Regional Council	
Mountain Area Health Education Center	
North Carolina Community Health Improvement Process	
North Carolina Cooperative Extension	
North Carolina Department of Public Instruction	
North Carolina Department of Transportation	



APPENDIX K

STRATEGIC PARTNERSHIP GRANTS PERFORMANCE ANALYSIS REVIEW





Strategic Partnership Grants FY2019 Funded Projects

Buncombe County invests in a thriving and sustainable community through annual Strategic Partnership Grants to nonprofit organizations. The Board of Commissioners awarded \$745,680 for FY2019 in 22 projects as well as set aside \$70,000 to be used throughout the year in small grants for emerging issues by district. Funded projects work toward community outcomes in alignment with Buncombe County's strategic priorities and sustainability goals.

Affordable Housing

Asheville Area Habitat for Humanity - Home Repairs
Asheville Area Habitat for Humanity - Home Services
Mountain Housing Opportunities

Community Engagement

Big Ivy Community Club
Sandy Mush Community Center

Cultural and Economic Development

Asheville-Buncombe Regional Sports Commission
Asheville Downtown Association Foundation

Diverse Community Workforce

Appalachian Sustainable Agriculture Project
Carolina Small Business Development
Green Opportunities

Environment

Asheville GreenWorks
Environmental Quality Institute
Friends of the WNC Nature Center

Education and Youth

Asheville Museum of Science
One Youth at a Time
Read to Succeed
Western Carolina Rescue Ministries

Healthy Living

Mt. Zion Community Development
YWCA of Asheville

Historic Preservation

City of Asheville

Safe, Resilient Community

The Mediation Center

Emerging Issues Grants

Save the Jet Restoration Project



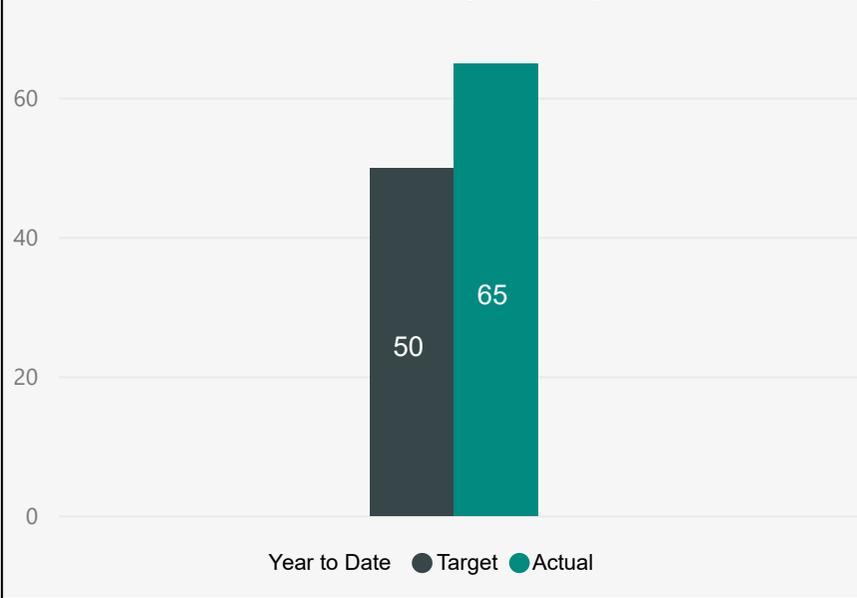
Strategic Partnership Grants FY2019 Funded Projects

Organization: Asheville Area Habitat
for Humanity
Project: Home Repairs

Provides low-income homeowners
assistance in prioritizing, financing
and completing home repairs

Grant Amount: \$20,000
Impact Area: Affordable Housing

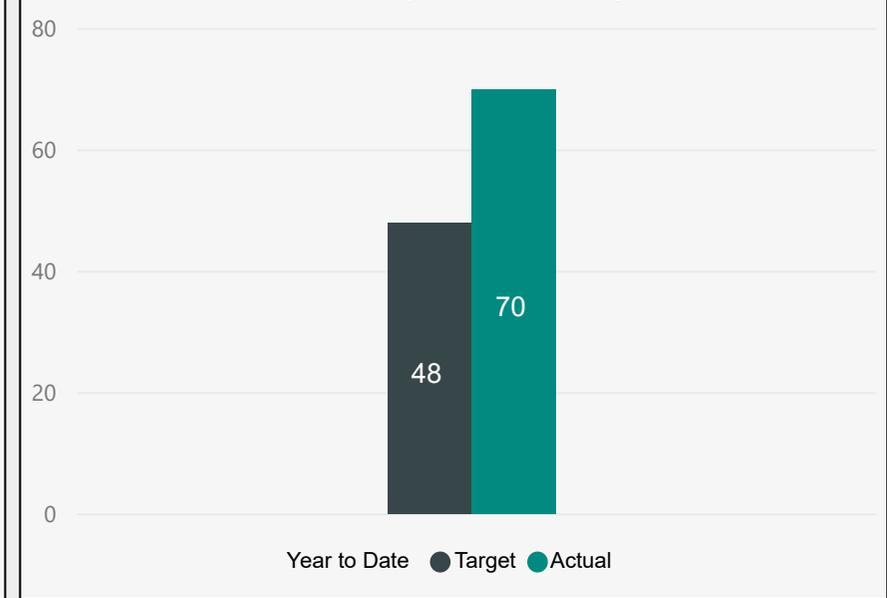
of Home Repair Projects Completed



of Homeowners Served



of Home Repair Contracts Signed



Notes:

Outreach around our Home Repair program has proven successful, as we were able to complete 65 projects this fiscal year.



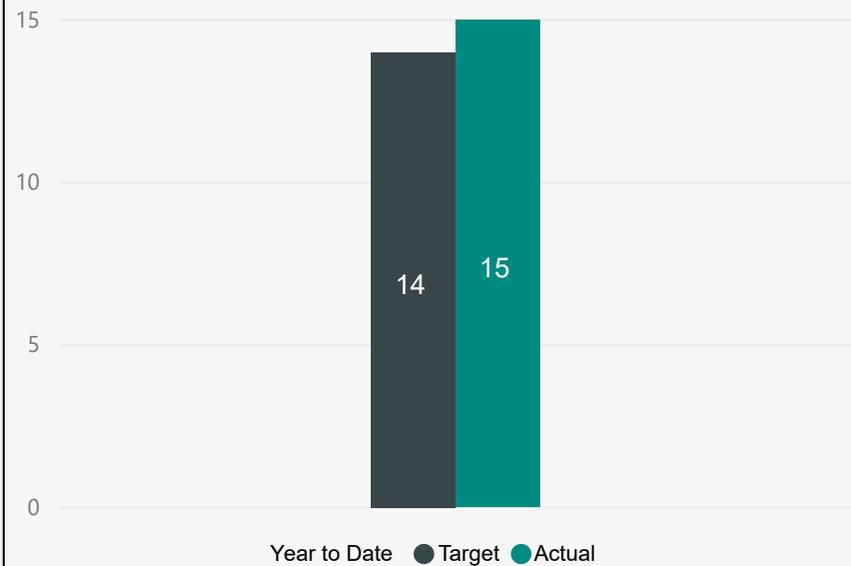
Strategic Partnership Grants FY2019 Funded Projects

Organization: Asheville Area Habitat
for Humanity
Project: Housing Services

Provides homeownership assistance
and financial education to low-income
families

Grant Amount: \$80,000
Impact Area: Affordable Housing

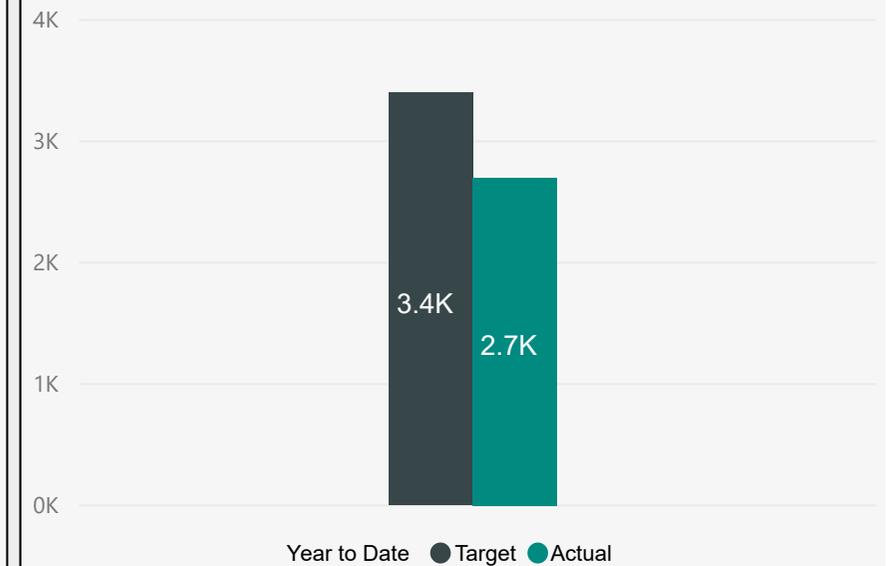
of New Home Closings



of Hours of Education Completed by new Homeowners



of Sweat Equity Hours Completed by New Homeowners



Notes:

All new homeowners complete fifty hours of education (including courses in money management, home maintenance, predatory lending and homebuyer education) and complete at least two hundred volunteer hours (sweat equity).



Strategic Partnership Grants FY2019 Funded Projects

Organization: Mountain Housing Opportunities

Project: Affordable Housing Development and Services

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

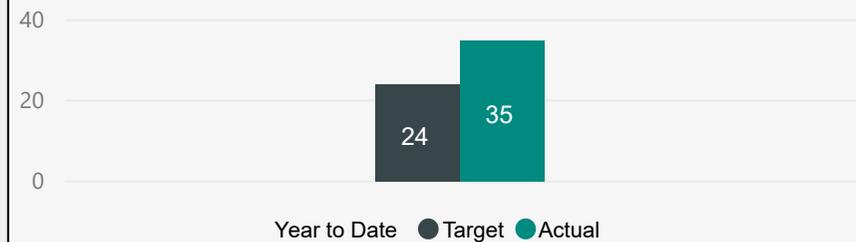
Grant Amount: \$80,000

Impact Area: Affordable Housing

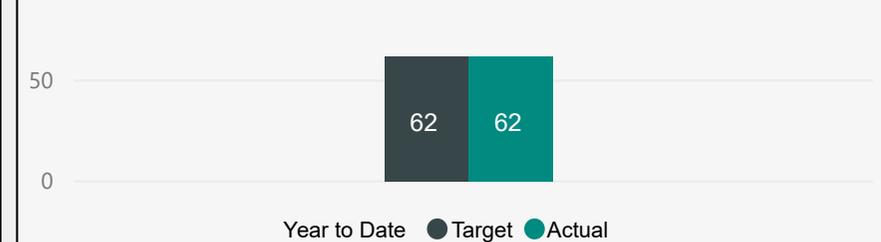
of Households Served with Emergency Home Repair



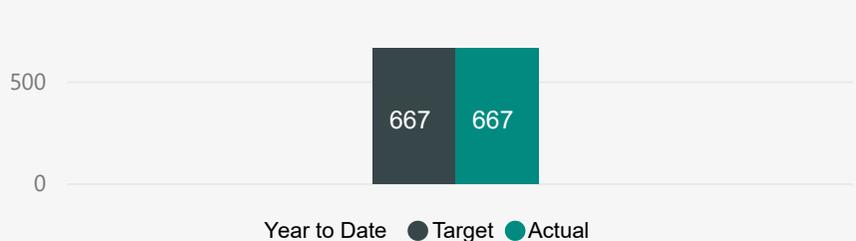
of Households Served with Homeownership Programs



of New Apartments in Community Rental Investments



of Apartments Leased, Occupied, Maintained & Managed



of Residents Served by Affordable Housing Programs



QTR's at Goal

Notes:

All residents served with home repairs, homeownership programs and community rentals have household incomes below the Area Median Income. The newest rental property completed and leased is Eagle Market Place, with 62 units of affordable and workforce apartments.



Strategic Partnership Grants FY2019 Funded Projects

Organization: Big Ivy Community Club

Project: Community Center Facilities and Programs

Operates a community center in Barnardsville, including a swimming pool, recreation, special events and weekly food pantry

Grant Amount: \$30,000
Impact Area: Community Engagement

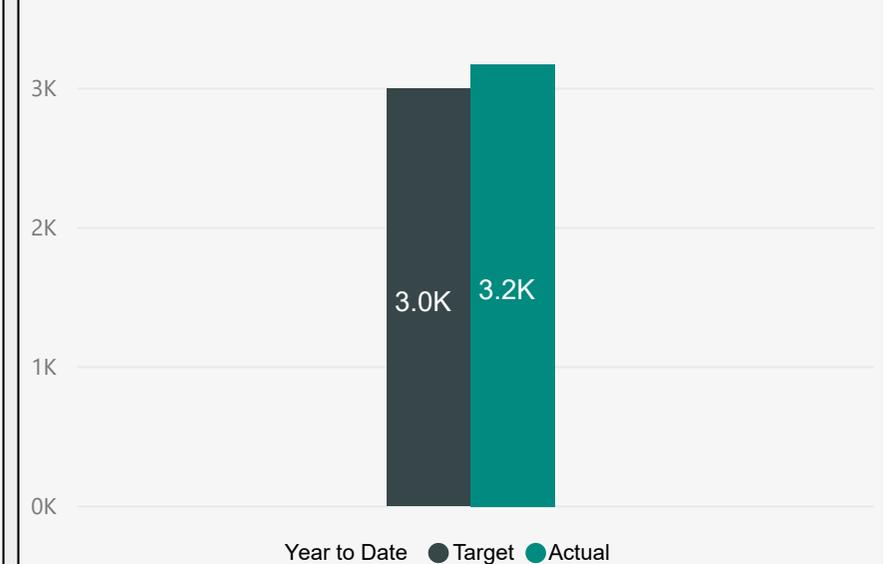
of Community Club Meetings



of Hosted Special Events



of Food Boxes Distributed Through the Food Pantry



Notes:

Events include 4th of July celebration, Haunted Trail, Veterans Day Meal, Turkey Shoot and Christmas Angel. Activities included parade, swimming, picnic, music, dancing, and cake walks.

Regular community club meetings provide education, information, business, fellowship and recreation opportunities.



Strategic Partnership Grants FY2019 Funded Projects

Organization: Sandy Mush
Community Center

Project: Preserving our Heritage,
Strengthening Our Community

Operates a community center as a
hub for services, programming and
cultural heritage in the Leicester area
of Buncombe County

Grant Amount: \$45,000

Impact Area: Community
Engagement

of Families Engaging in Community Center Programming



of Community Members Utilizing Internet Access



Notes:

Grant funding is being utilized to maintain high speed fiber Internet and WiFi and to complete safety and accessibility improvements to the community center building and grounds.



Strategic Partnership Grants FY2019 Funded Projects

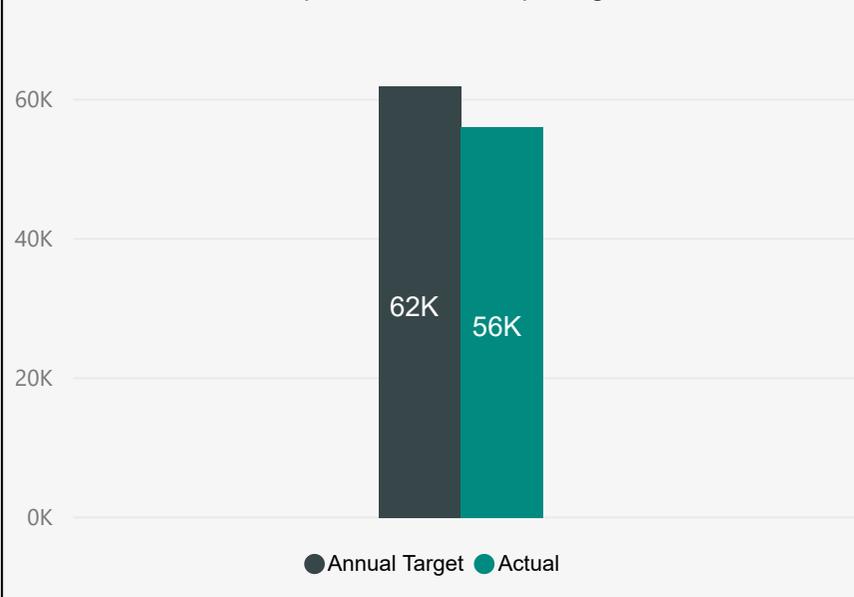
Organization: Asheville-Buncombe
Regional Sports Commission

Project: Community Wellness
Through Sporting Events

Recruits and supports local sporting
events to enhance the health,
wellness and quality of life for area
residents and generate positive
economic impact.

Grant Amount: \$30,000
Impact Area: Cultural and Economic
Development

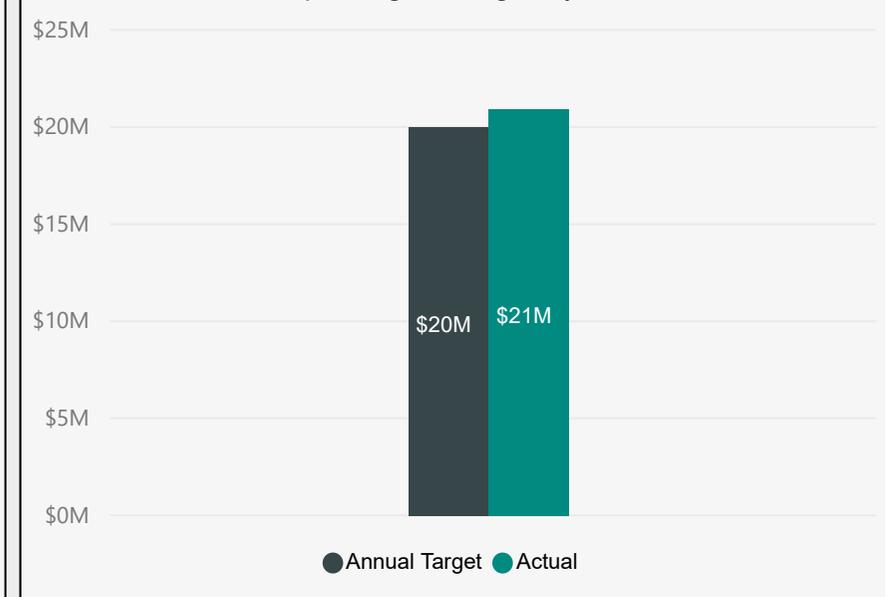
of Participants in Hosted Sporting Events



\$ Direct Spending Associated with Hosted Events



\$ Business Spending Leveraged by Hosted Events



Notes:

Total attendees is listed at 56K. There was a problem with the Fed Cup data. Also, there were close to 3K family members and spectators for Spartan Race that are not captured in the data. The data listed is only the major sports events hosted or managed by the Asheville Buncombe Regional Sports Commission. While the ABRSC works extensively with our other sports events, we do not have calculated data for soccer, lacrosse, baseball, softball and other events that occur in Buncombe County at this time.

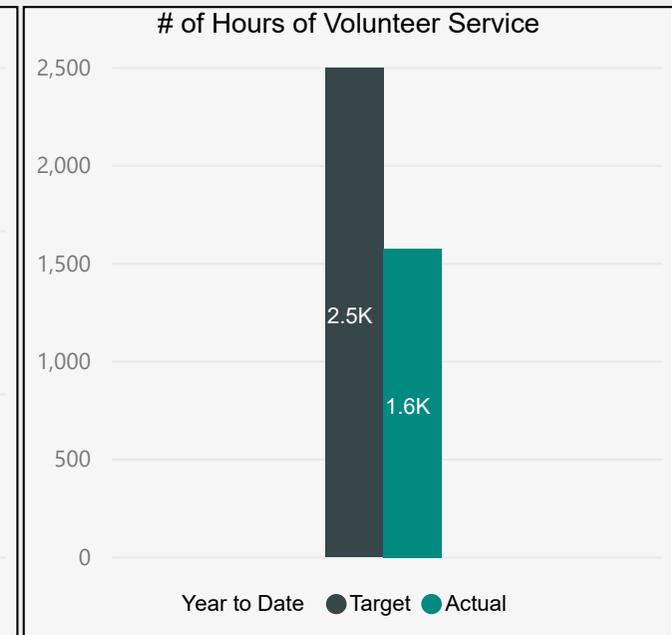
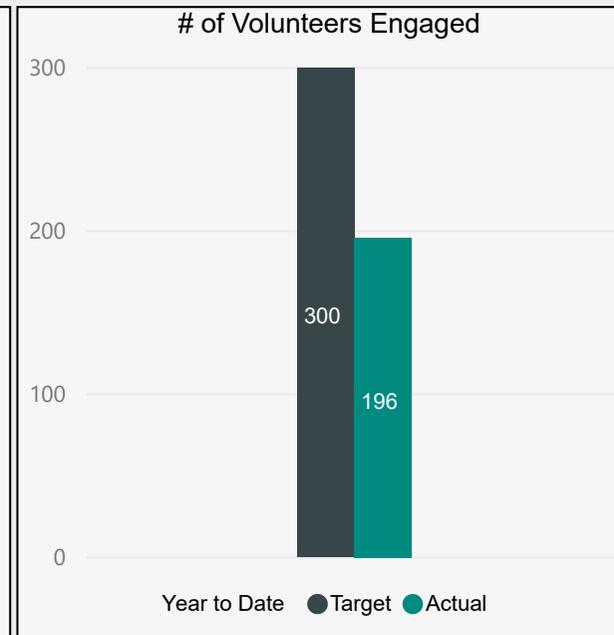
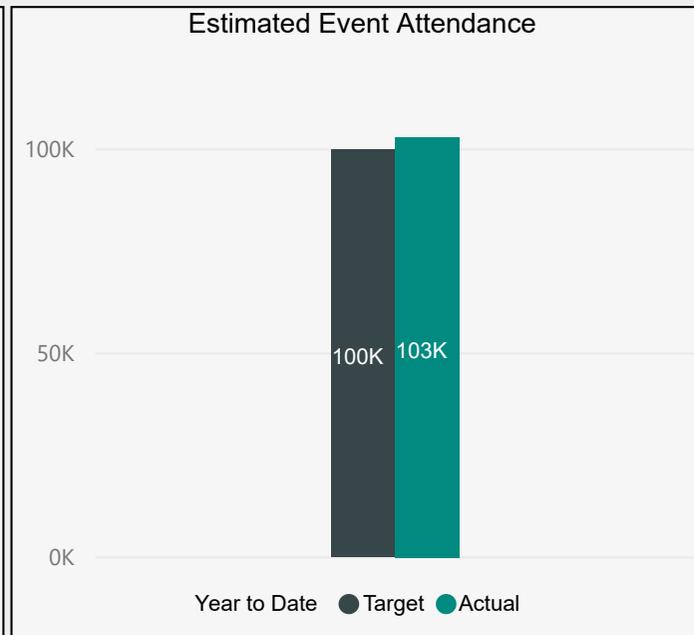
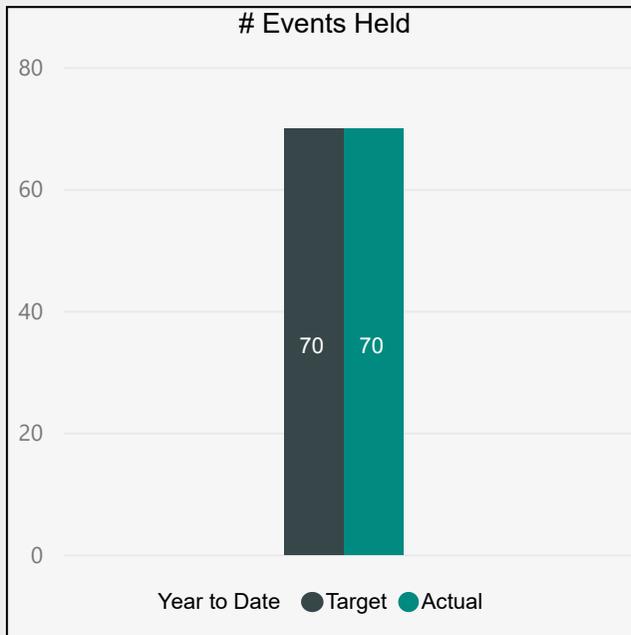


Strategic Partnership Grants FY2019 Funded Projects

Organization: Asheville Downtown
Association Foundation
Project: Event Support

Coordinates free cultural
programming events in downtown
Asheville

Grant Amount: \$20,000
Impact Area: Cultural & Economic
Development



Notes:



Strategic Partnership Grants FY2019 Funded Projects

Organization: Appalachian Sustainable Agriculture Project
Project: Building Demand for a Thriving Local Food System

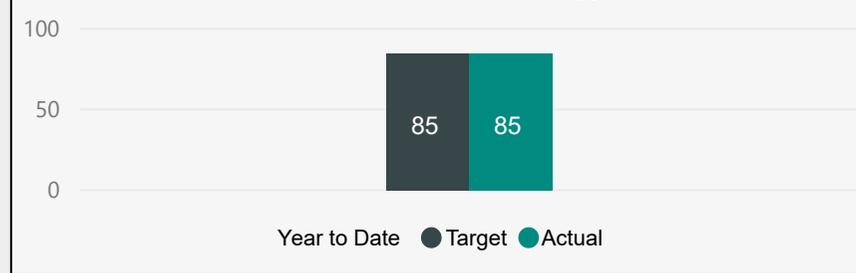
Supports local food through promotional support and technical assistance for producers, farms, markets & local food businesses

Grant Amount: \$25,000
Impact Area: Diverse Community Workforce

of Local Farms Supported



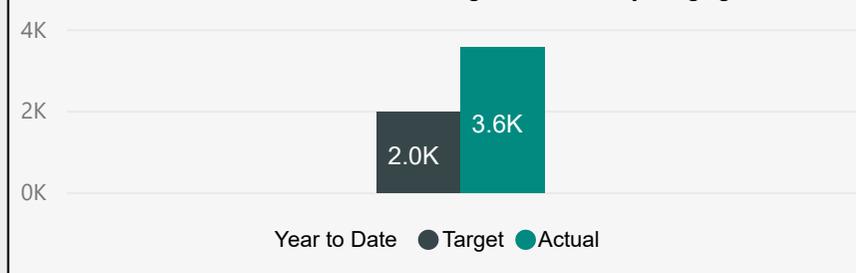
of Direct Market Outlets Supported



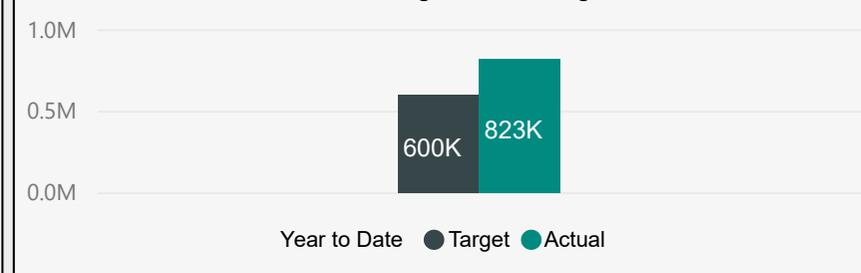
of Businesses Featuring Local Food & Farms



of Consumers Reached Through Community Engagement



of Connections Through Advertising & Promotions



Notes:

This quarter ASAP printed 75K Local Food Guides and began distribution, as well as promoted the opening of outdoor farmers markets across the county. Additionally ASAP hosted the annual Farm Tour, including design and printing of the Farm Tour Guide and promotion of ten participating farms in Buncombe county through social media, television, radio, and print media. The number of consumer connections through advertising and promotions represents a modest estimate based on media outlets that featured our stories, quotes, or content, but does not represent total impressions by multiple articles and features throughout the quarter.



Strategic Partnership Grants FY2019 Funded Projects

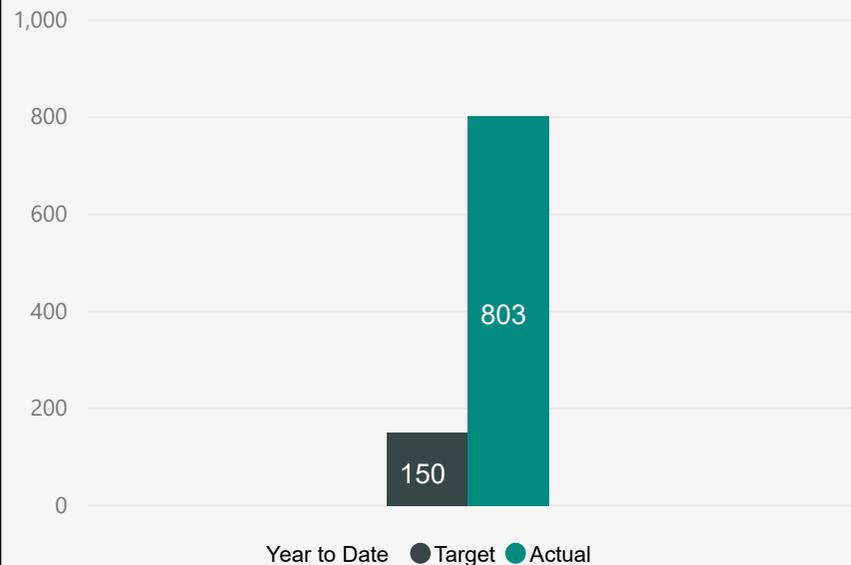
Organization: Carolina Small
Business Development

Project: WWBC Training and Capital
Access Program

Operates the Western Women's
Business Center (WWBC) providing
training, technical assistance and
access to capital for small businesses

Grant Amount: \$50,000
Impact Area: Diverse Community
Workforce

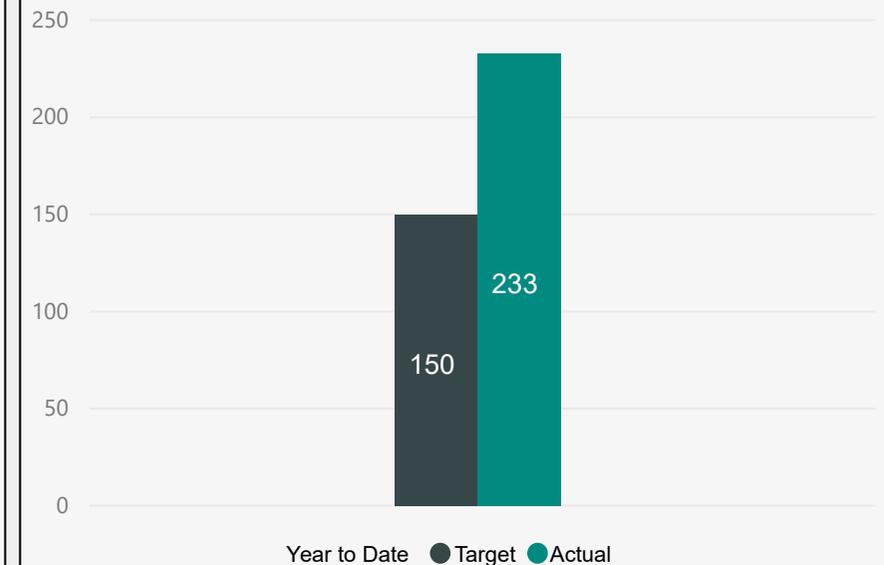
of People Served With Training/Technical Assistance



of Borrowers Accessing Business Capital



of Participants in Latino Program



Notes:

Western Women's Business Center has a number of programs to assist client's with their business needs. We offer Deep Dive Labs and Building Your Business Study Halls, African American Business Association, Asheville Area Arts Center quarterly workshops, Business Core classes, featuring Rocket Business Plans, Preparing for a Small Business Loan, Quickbooks, and Marketing with a Bang. Our workshops offer opportunities to reach into the community where our client focus work and live - people of color, veterans, women, disabled and artists. We also offer technical assistance for our clients and work with them to access capital through the work of consultants and business development officers across Buncombe county.



Strategic Partnership Grants FY2019 Funded Projects

Organization: Green Opportunities

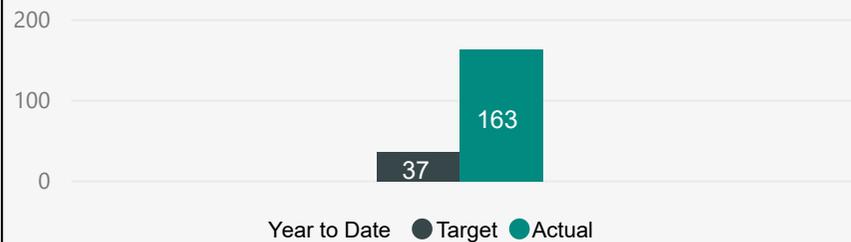
Project: Enhancing Employment Pathways in the Margins

Provides job and life skills training to address barriers to employment to help people attain meaningful jobs in the construction and restaurant industries

Grant Amount: \$50,000

Impact Area: Diverse Community Workforce

of Total Participants Served in All Programs



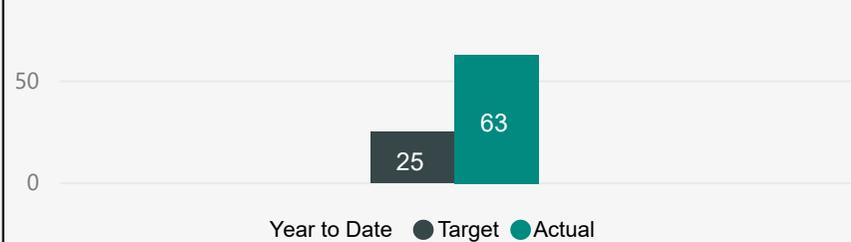
of New Graduates of Youth Build Program



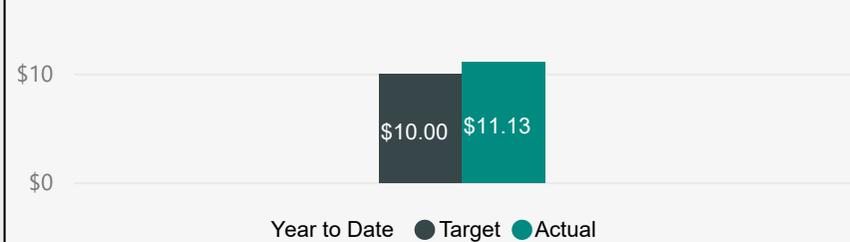
of New Graduates of the Kitchen Ready Program



of New Graduates of the Ready to Work Program



\$ Average Job Placement Wage



Notes:

Youth Build is a 6-9 month program serving ages 16-24 to develop leadership and employment skills.
Kitchen Ready is an 17-week training program offering culinary skills training in the Southside Kitchen and GO! Cafe at Givens Gerber Park.
Ready to Work is a 24-hour, 3-day intensive program offering soft skills, resume and self-sufficiency and other employment support skills.



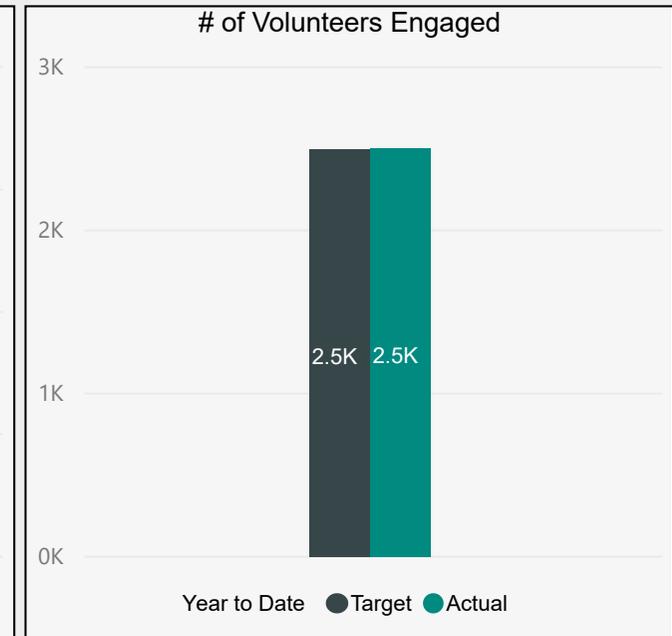
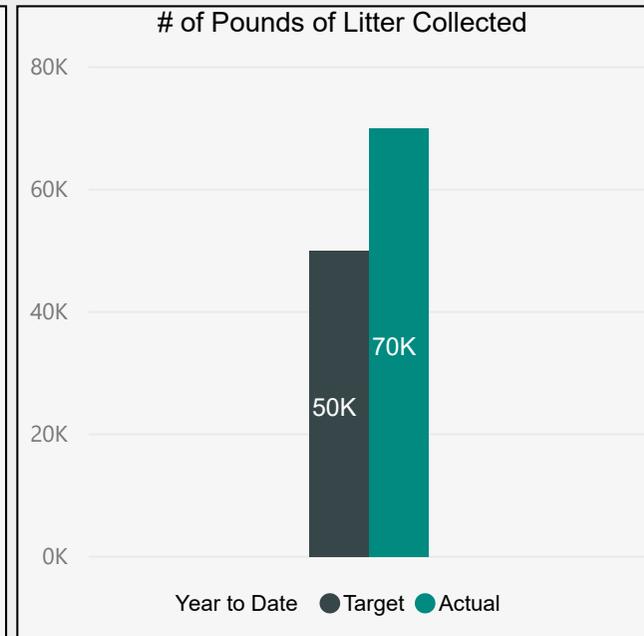
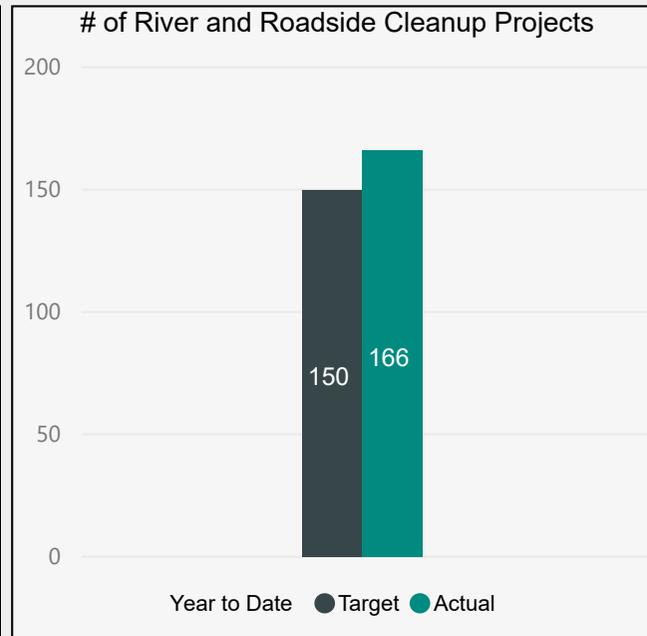
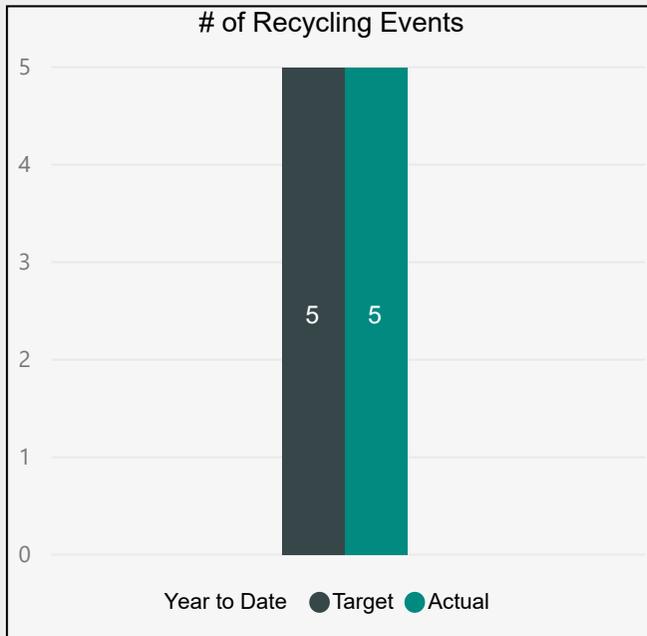
Strategic Partnership Grants FY2019 Funded Projects

Organization: Asheville GreenWorks

Project: Waste Reduction and
Pollution Prevention

Promotes the care and preservation
of natural resources through
cleanups, recycling and waste
reduction efforts

Grant Amount: \$50,000
Impact Area: Environment



Notes:

Works to inspire, equip and mobilize individuals and communities by engaging volunteers in a variety of environmental projects and hosting "Hard 2 Recycle" events.



Strategic Partnership Grants FY2019 Funded Projects

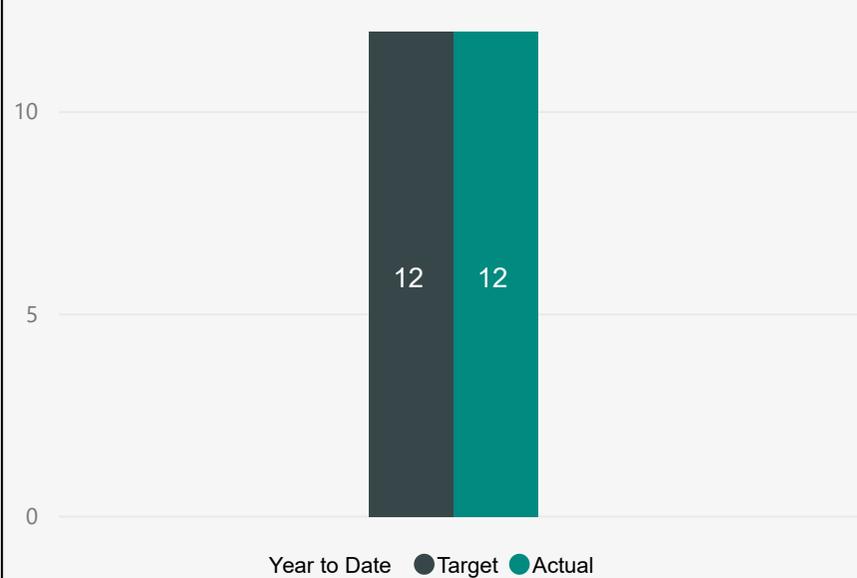
Organization: Environmental Quality Institute

Project: Volunteer Water Information Network (VWIN)

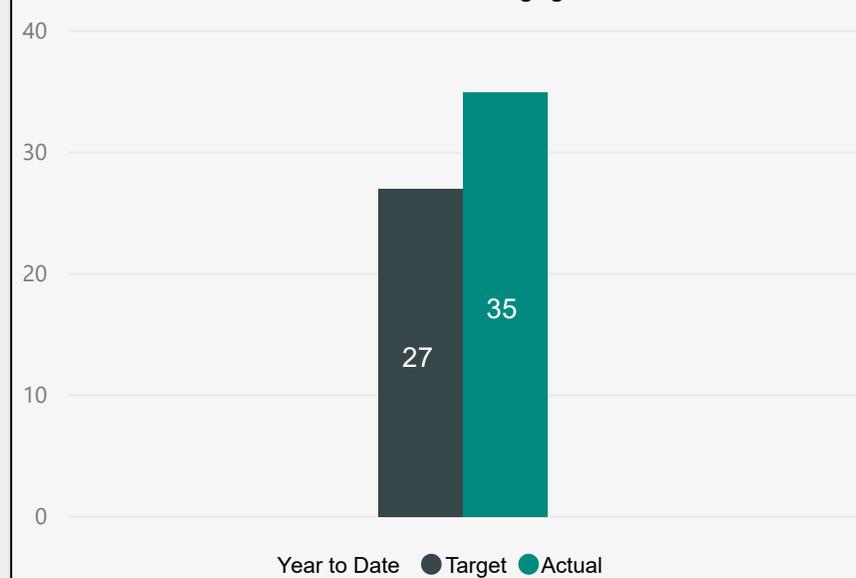
Conducts surface water monitoring, including stream water sampling, lab analysis, and reporting

Grant Amount: \$6,000
Impact Area: Environment

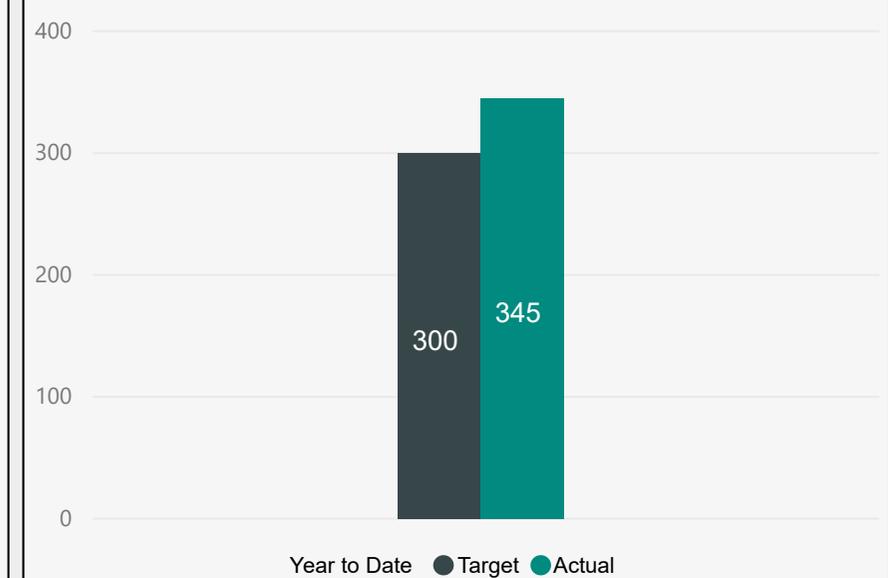
of Sites Monitored



of Volunteers Engaged



of Hours of Volunteer Service



Notes:

Utilizes trained volunteers to collect monthly stream water samples. Samples are analyzed in a state-certified laboratory, compared to established water quality standards, and reported to watershed managers, stakeholders and the general public.

Utilizes grant funds to support 12 out of a total of 46 sites in communities throughout Buncombe County - including rivers, rural watersheds, urban streams.



Strategic Partnership Grants FY2019 Funded Projects

Organization: Friends of the WNC
Nature Center

Project: Admission Offset and
Operating Support

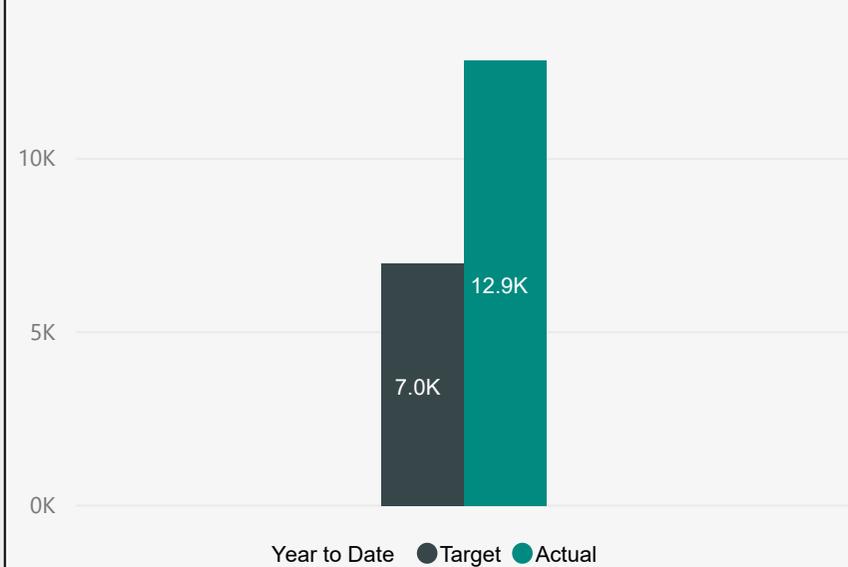
Uses funds to offset admission costs
so that Buncombe County visitors pay
equal rates to visitors from the City of
Asheville, including school field trips

Grant Amount: \$30,000
Impact Area: Environment

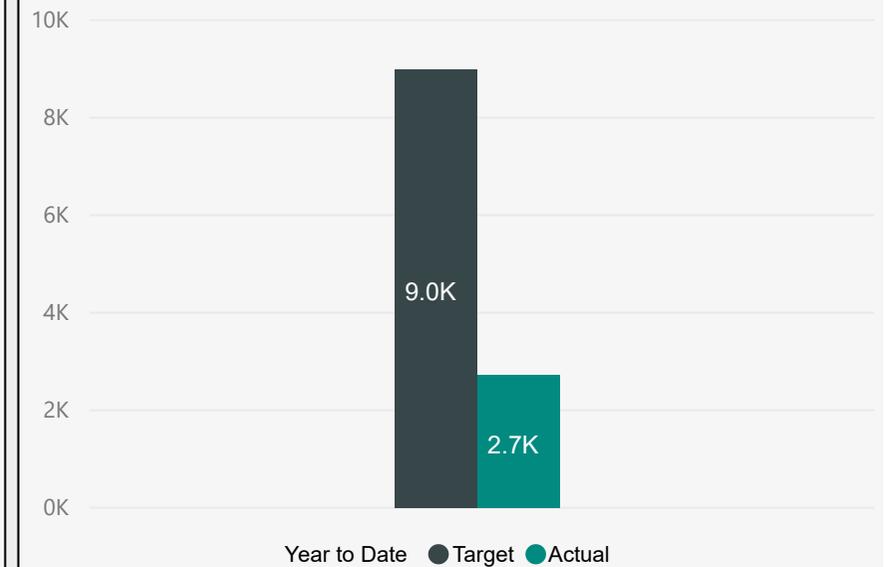
of Nature Center Total Amissions



of Buncombe Co., non-City of Asheville Resident Admissions



of Buncombe Co. Schools Field Trip Admissions



Notes:

Admission has increased by 23K people overall in the first half of the calendar year. Visitation by Buncombe County, non-City of Asheville residents has also increased greatly.



Strategic Partnership Grants FY2019 Funded Projects

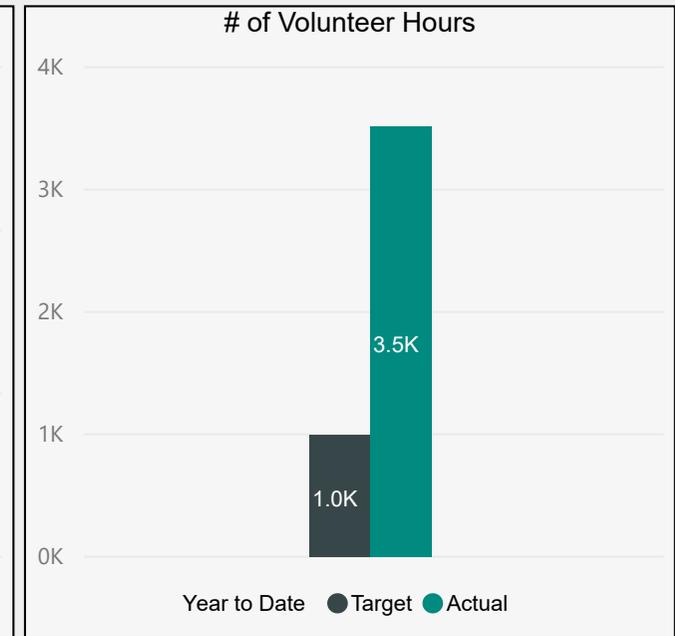
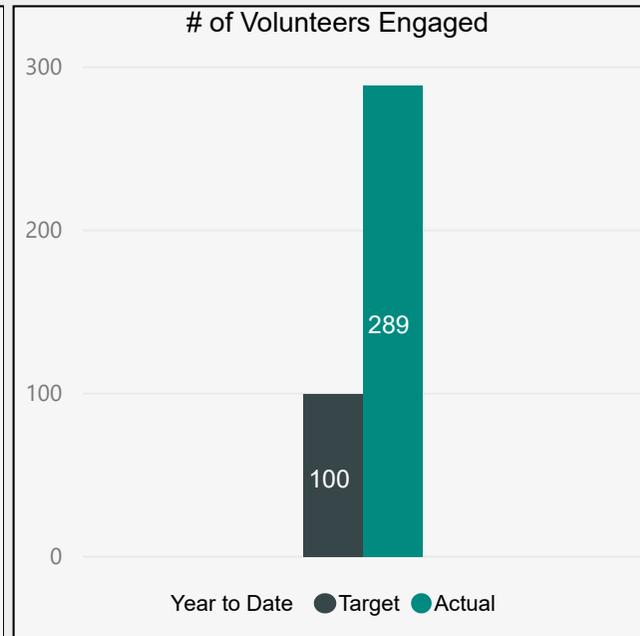
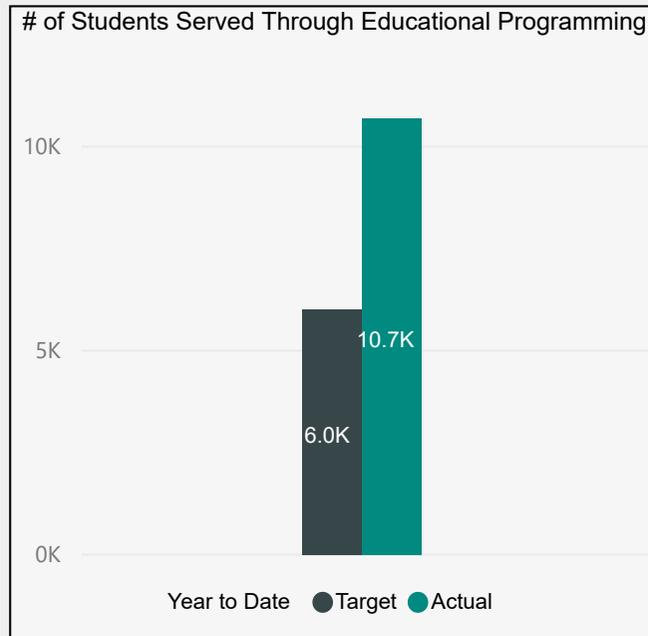
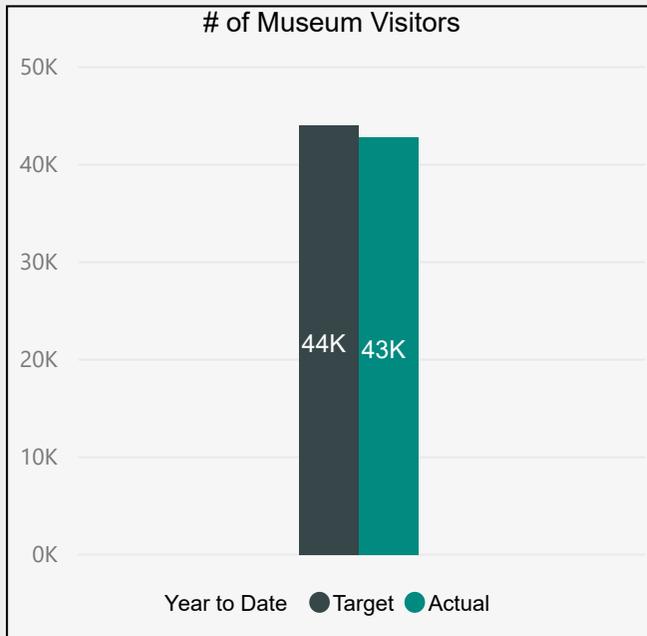
Organization: Asheville Museum of Science

Project: Science Learning, Discovery and Exporation

Interactive general science center with a focus on STEM (science, technology, engineering and math) education

Grant Amount: \$20,000

Impact Area: Education & Youth



Notes:



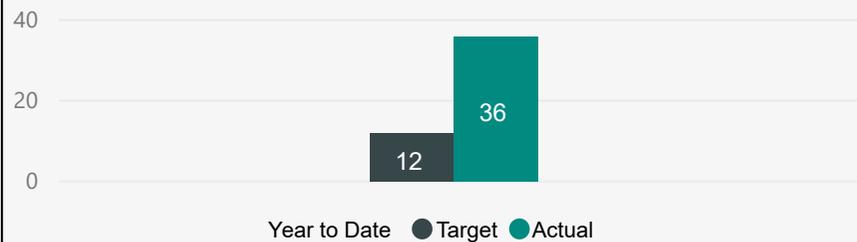
Strategic Partnership Grants FY2019 Funded Projects

Organization: One Youth at a Time
Project: Youth Mentoring, Tutoring,
and Outreach Education

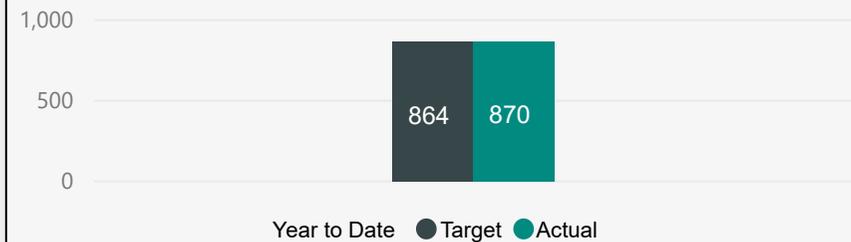
Provides mentoring/tutoring and
outreach/education services to
support children and families in
moving out of poverty

Grant Amount: \$40,000
Impact Area: Education & Youth

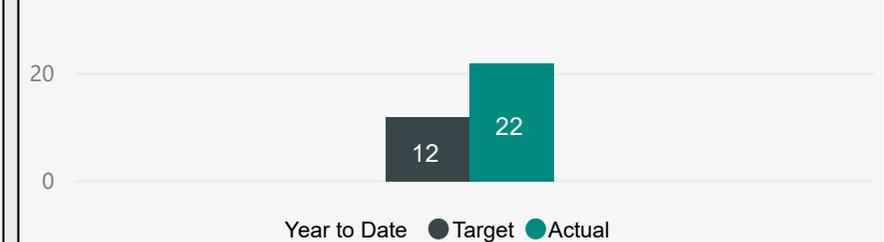
of Youth Receiving Mentoring / Tutoring Services



of Volunteer Mentoring / Tutoring Hours Provided



of Youth Outreach / Education Events Held



of Youth Reached Thru Outreach / Education Services



% of Youth Promoted to Next Grade Level or Graduating



Notes:

Activities in the fourth quarter included outreach/education events held at WNC Baptist Fellowship, One Youth at a Time office and St. Mark's Lutheran Church.



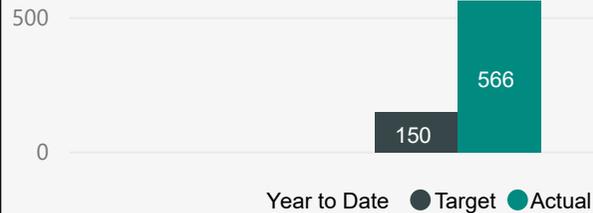
Strategic Partnership Grants FY2019 Funded Projects

Organization: Read to Succeed
Project: Literacy Program

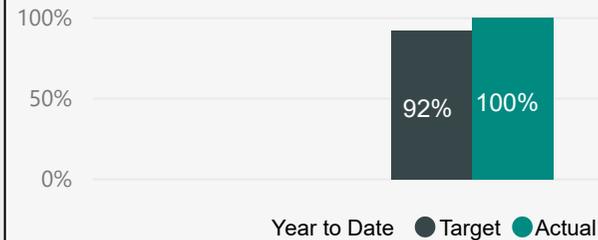
Operates a reading program for students in kindergarten through 3rd grade with an emphasis on reducing the literacy gap

Grant Amount: \$30,000
Impact Area: Education & Youth

of Students Served



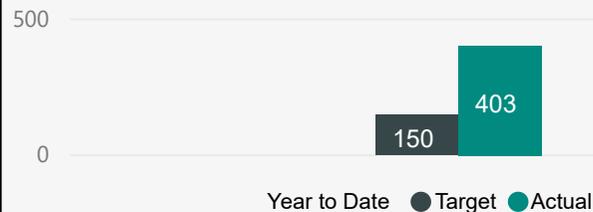
% of Students Who Gain on Average 4 Reading Levels



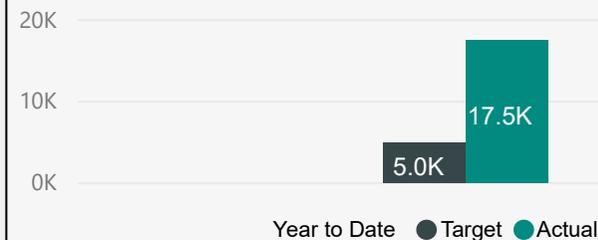
% of Students Who Pass the Sight Word Assessment



of Volunteers Engaged



of Volunteer Service Hours



Notes:

Elementary schools served Candler, Estes, Isaac Dickson, Johnston, Hall Fletcher, Haw Creek, Oakley, Vance, and Woodfin.



Strategic Partnership Grants FY2019 Funded Projects

Organization: Western Carolina
Rescue Ministries

Project: Kids Across America

Youth development program providing
an out-of-state camp experience and
follow-up leadership development for
youth from low-income families and
neighborhoods

Grant Amount: \$75,180

Impact Area: Education & Youth

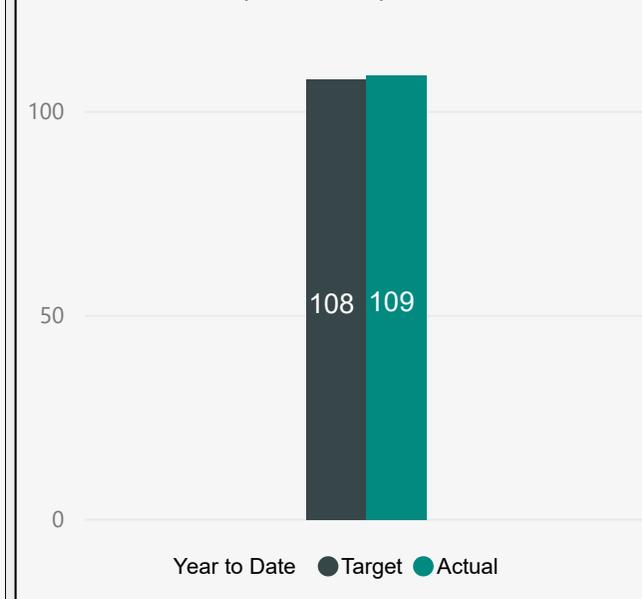
of Youth Attending Summer Camp



of Youth Leaders Attending Summer Camp



of Participants in Impact Weekends



of Participants in Holiday Impact Event



Notes:

Over the last 5 months we have visited 15 Asheville City and Buncombe County Schools. Members of our group have engaged in classroom activities. We have spent the month of June with kids at various summer programs and signing kids up for the upcoming KAA trips this summer. The number of kids that we have impacted over the last year has grown to over one hundred and fifty.



Strategic Partnership Grants FY2019 Funded Projects

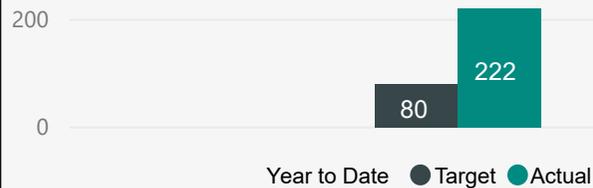
Organization: Mt. Zion Community
Development

Project: EMPOWER

Works towards reducing pregnancy
rates & STDs among youth ages
11-16 with an emphasis on African
American youth

Grant Amount: \$10,000
Impact Area: Healthy Living

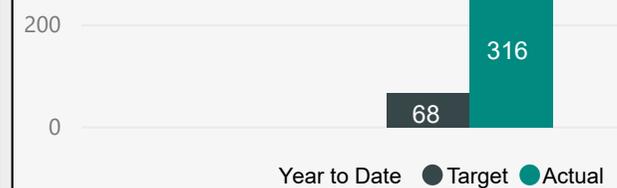
of Students Served



of Students Reporting Delayed Sexual Initiation



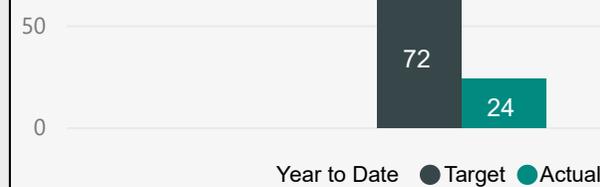
of Students Reporting Increased Knowledge



of Students Reporting Decreased Sexual Activity



of Students Reporting Decreased Unprotected Sex



Notes:

Students served include Asheville Middle School IRL (In Real Life) after school program and Asheville High School. Outcomes will be reported at the end of each school semester.



Strategic Partnership Grants FY2019 Funded Projects

Organization: YWCA of Asheville
Project: Swim Equity

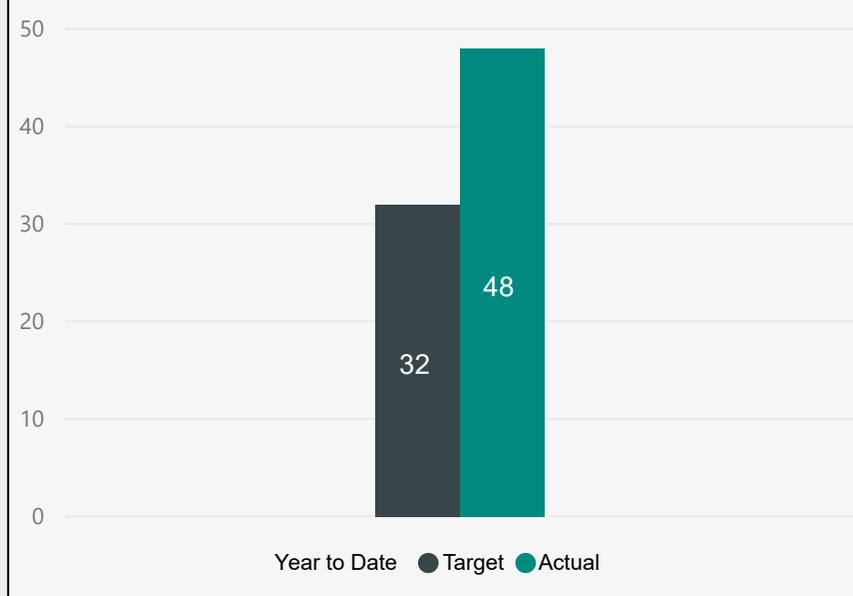
Provides water safety and swimming education to children from underserved communities with an emphasis on students of color

Grant Amount: \$20,000
Impact Area: Healthy Living

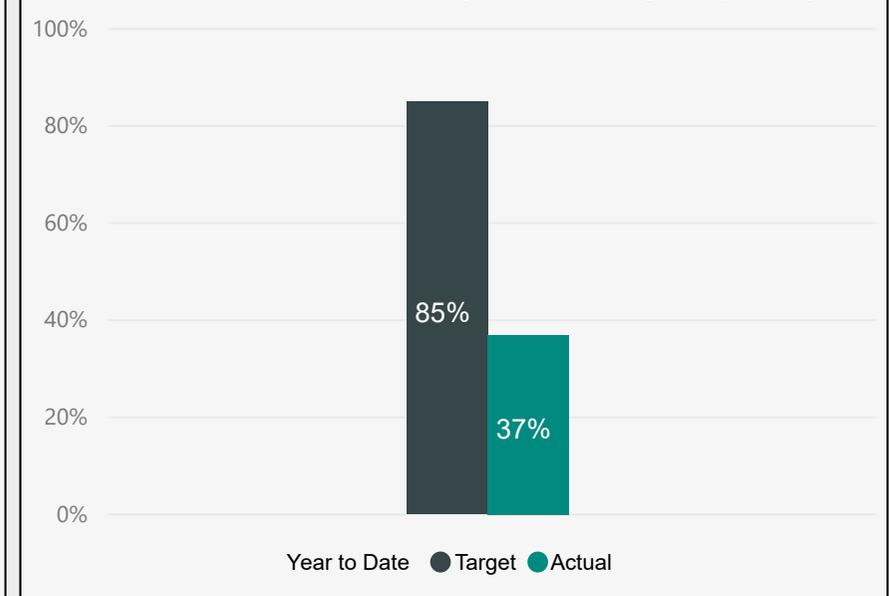
of Students Participating in Swim Lessons



of Weeks of Swim Instruction Provided



% of Students to Achieve Adequate Swimming Competency



Notes:

Swim lessons are aimed at increasing water safety and healthy living by increasing swimming competency. Students served include 3-5 year olds enrolled in YWCA's Early Learning Program.



Strategic Partnership Grants FY2019 Funded Projects

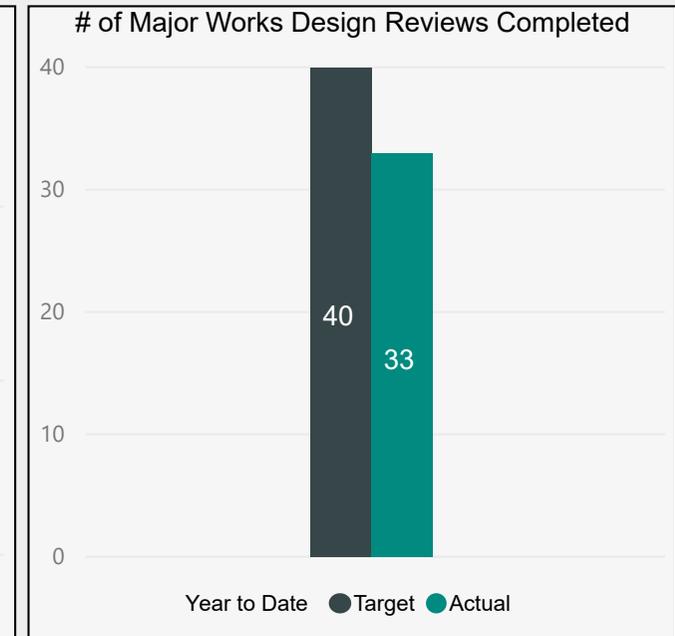
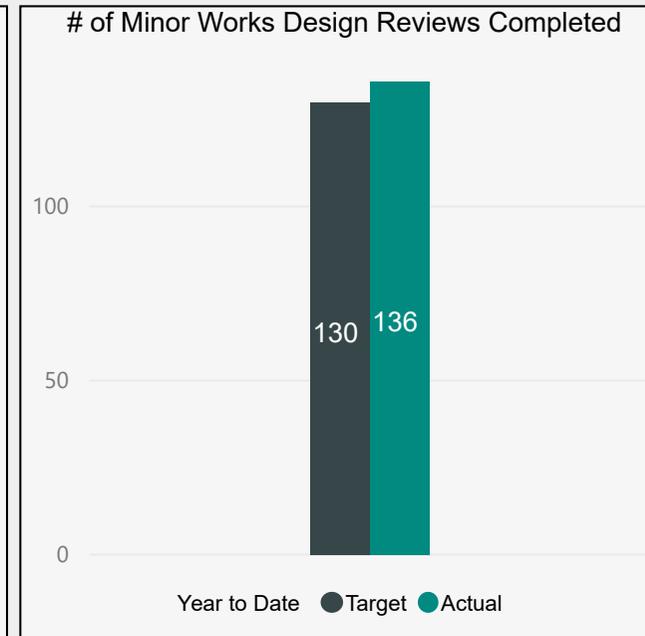
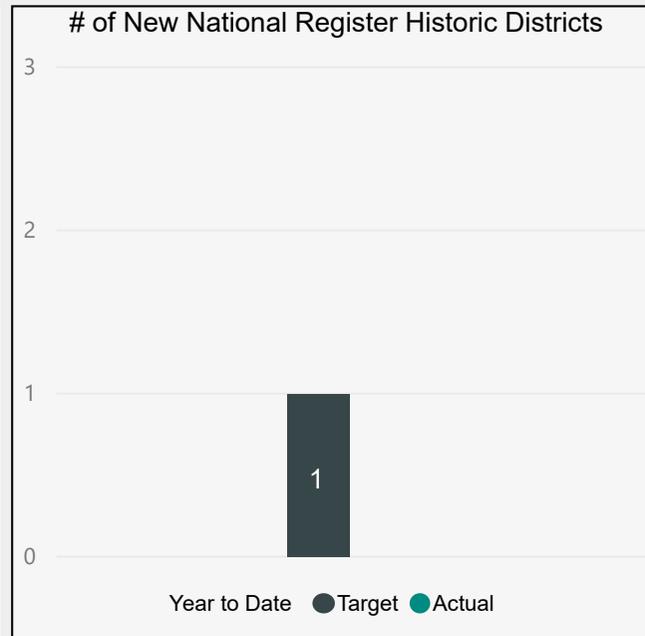
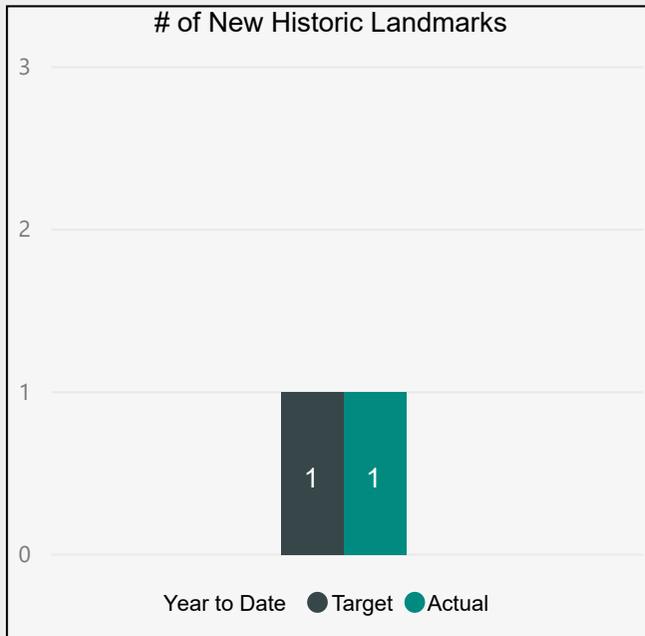
Organization: City of Asheville

Project: Historic Resources
Commission

Coordinates historic preservation
activities for the City and County,
including historic districts, landmarks,
and National Register designations

Grant Amount: \$4,500

Impact Area: Historic Preservation



Notes:

Joint City-County historic preservation commission with 12 members, staffed by City of Asheville Planning and Urban Design Department, with responsibility for implementing a Historic Preservation Master Plan for Asheville and Buncombe County.



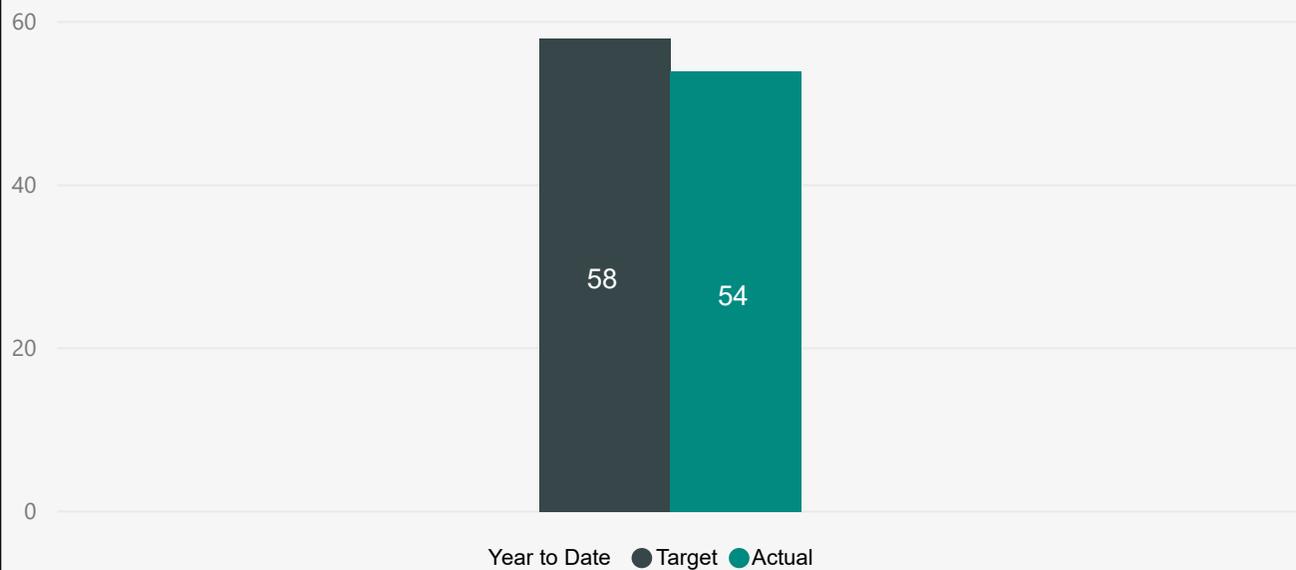
Strategic Partnership Grants FY2019 Funded Projects

Organization: The Mediation Center
Project: Family Visitation Program

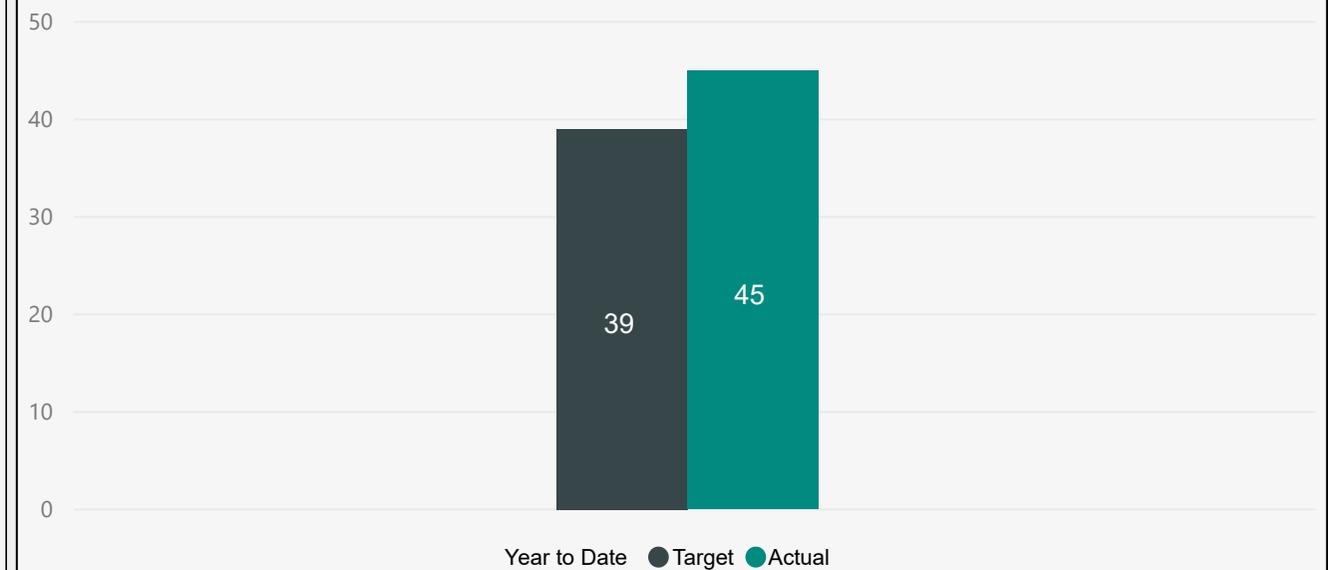
Provides supervised visitation and
safe child exchanges

Grant Amount: \$10,000
Impact Area: Safe, Resilient
Community

of Families in Supervised Visits and Safe Exchanges



of Parents Demonstrating New Parenting Skills



Notes:

Supervised visitation and safe exchanges are provided for families with a history of domestic violence, substance abuse, child abuse or neglect, mental health concerns, or high-conflict custody disputes.

Staff ensures that visits and exchanges take place in a safe, conflict-free environment and provides coaching to increase parenting skills.



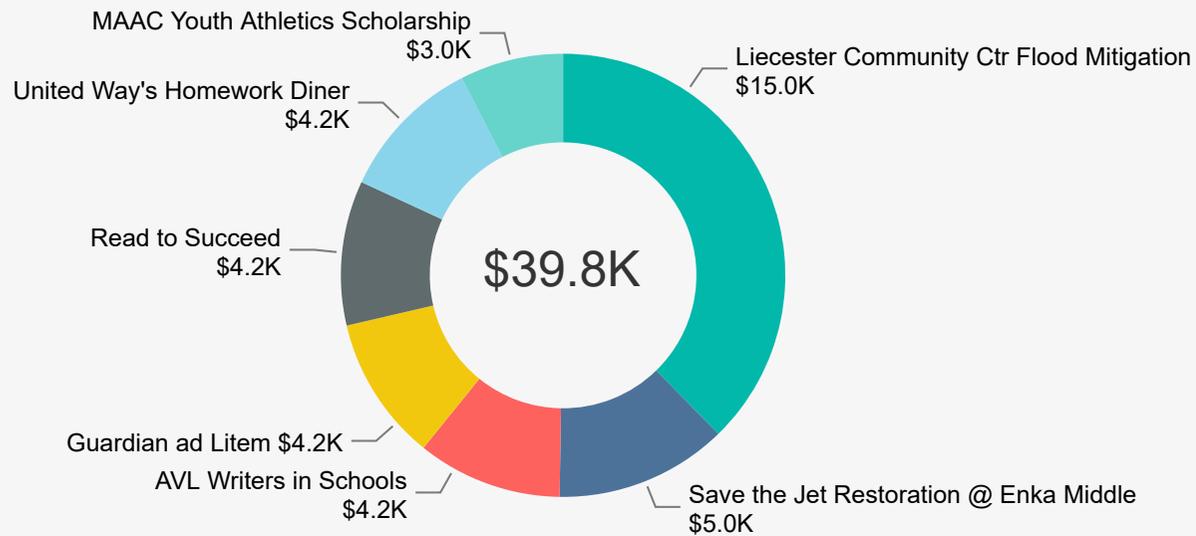
Strategic Partnership Grants FY2019 Funded Projects

Project: Emerging Issues Grant

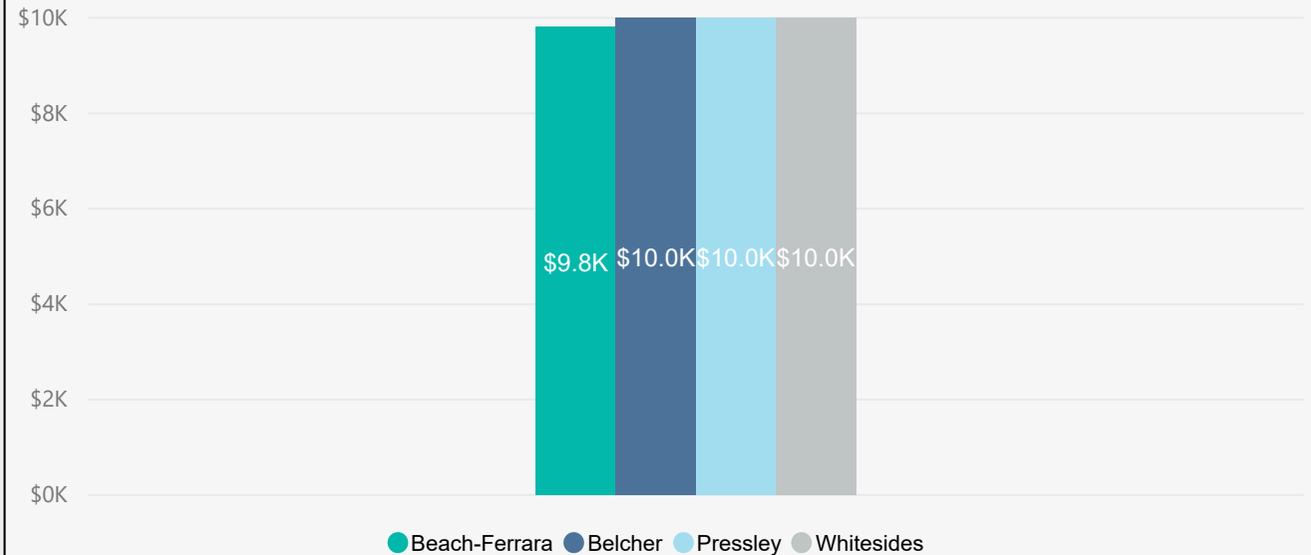
Funding for projects approved by the
County Board of Commissioners

Grant Amount: \$70,000
Impact Area: Community
Development

Project Spending Year-to-Date



Spending by Commissioner Year-to-Date



Notes:

There was a broad range of funded projects throughout the fiscal year ranging in scope from restoration of the F84F jet at Enka Middle school to helping repair flood damage at the Liecester Community Center.

APPENDIX L

CAPITAL IMPROVEMENT PLANNING NOTES

The following pages are collected notes from the FY2020 Capital planning process. These notes are unedited and were derived from department leaders and the county's Capital Advisory Team. This information was presented to the Board of Commissioners and used in decisions leading to the adoption of the Capital Improvement Plan on June 18, 2019. Project descriptions, operating impacts, supplemental questions asked by the Capital Advisory Board, and a list of Recommended and Non-Recommended projects can be found within the next section of this document.



Projects (General Fund)

Project	2020	2021	2022	2023	2024	Grand Total	Funding Source
Board of Elections	\$400,000		\$0	\$0	\$3,850,000	\$0	\$4,250,000
Automark ExpressVote Ballot Marking Replacement	\$400,000						\$400,000 Debt
Elections Complex				\$3,850,000			\$3,850,000 Debt
Emergency Management	\$1,000,000		\$0	\$1,200,000	\$2,660,000	\$600,000	\$5,460,000
Garren Creek Tower Retrofit	\$1,000,000						\$1,000,000 Debt
VHF Radio System					\$600,000		\$600,000 Pay-Go
Ambulance Fleet Cot Replacements (Qty 14)				\$280,000			\$280,000 Pay-Go
EMS Base Construction			\$1,200,000				\$1,200,000 Debt
Ambulance Fleet Replacement				\$2,380,000			\$2,380,000 Debt
General Services	\$4,731,114	\$2,121,052	\$200,000	\$200,000	\$200,000		\$7,452,166
49 Mt. Carmel Parking Lot		\$100,000					\$100,000 Pay-Go
Old Jail Doors Hardware improvement		\$55,000					\$55,000 Pay-Go
Old Jail Shower Flooring Replacement		\$207,309					\$207,309 Pay-Go
Pack Library Exterior Wash	\$192,500						\$192,500 Pay-Go
Building Automation System - Allport Building	\$39,600						\$39,600 Pay-Go
200 College Street Chiller		\$410,305					\$410,305 Pay-Go
Facility Assessment - County owned buildings		\$900,000					\$900,000 Pay-Go
Garage - door replacement		\$59,062					\$59,062 Pay-Go
Garage - Lifts Replacements & Improvements	\$74,200	\$23,836					\$98,036 Pay-Go
Grounds Equipment	\$61,938						\$61,938 Debt
HVAC for Oakley/South Asheville Library	\$94,377						\$94,377 Debt
Interchange Building	\$468,641						\$468,641 Debt
Jail Mezzanine Metal Screen Partitions	\$318,000						\$318,000 Debt
Leicester Patrol Office Renovation	\$6,948						\$6,948 Pay-Go
Parking Lot Improvements Countywide	\$946,523						\$946,523 Debt
Parks & Recreation Projects	\$787,665						\$787,665 Debt
Register of Deeds Building Envelope	\$560,475						\$560,475 Debt
Repairs for Libraries	\$366,978						\$366,978 Debt
Roof Replacements	\$466,900						\$466,900 Debt
Soccer Complex Improvements	\$155,608	\$165,540					\$321,148 Pay-Go
Zeugner Center Demolition	\$90,761						\$90,761 Pay-Go
Recurring Fleet - General Government	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000		\$900,000 Pay-Go
Governing Body	\$0	\$1,000,000	\$0	\$0	\$0		\$1,000,000
I-26 Infrastructure Project - Multitmodal Design Elements		\$1,000,000					\$1,000,000 Debt
Information Technology	\$479,400	\$408,199	\$0	\$0	\$0		\$887,599
Information Technology Requests	\$479,400	\$408,199					\$887,599 Pay-Go
Parks, Greenways and Recreation	\$510,000	\$247,000	\$674,160	\$0	\$0		\$1,431,160

Projects (General Fund)

Project	2020	2021	2022	2023	2024	Grand Total	Funding Source
Grading and Paving of Old Playground at Lake Julian	\$180,000					\$180,000	Debt
Lake Julian Bathroom Additions			\$674,160			\$674,160	Debt
Lake Julian Paddle Boat Replacement		\$88,000				\$88,000	Pay-Go
Lake Julian Pontoon Boat	\$50,000					\$50,000	Pay-Go
Lake Julian Shelter Replacements	\$100,000					\$100,000	Debt
New Restroom Facility for Sports Park	\$0	\$159,000				\$159,000	Pay-Go
Shelter At Lake Julian Walking Trail	\$180,000					\$180,000	Debt
Sheriffs Office	\$2,041,174	\$1,651,174	\$1,651,174	\$1,651,174	\$1,651,174	\$8,645,870	
Buncombe County Detention Facility Needs Assessment	\$225,000					\$225,000	Pay-Go
Court House Security Needs	\$165,000					\$165,000	Pay-Go
Recurring Fleet - Sheriff	\$1,651,174	\$1,651,174	\$1,651,174	\$1,651,174	\$1,651,174	\$8,255,870	Debt
Total Expenditures	\$9,161,688	\$5,427,425	\$3,725,334	\$8,361,174	\$2,451,174	\$29,126,795	

Projects (Solid Waste Enterprise)

Project	2020	2021	2022	2023	2024	Grand Total	Funding Source
Solid Waste	\$330,000	\$350,000	\$13,150,000	\$0	\$0	\$13,830,000	
LEACHATE INJECTION LINE DEVELOPMENT- MSW CELL 6	\$210,000					\$210,000	Enterprise
MSW CELL 7 DEVELOPMENT		\$250,000	\$11,750,000			\$12,000,000	Enterprise
CONSTRUCTION AND DEMOLITION LANDFILL PHASE 6B	\$120,000		\$1,400,000			\$1,520,000	Enterprise
LANDFILL GAS BENEFICIAL USE EVALUATION		\$100,000				\$100,000	Enterprise
Grand Total	\$330,000	\$350,000	\$13,150,000	\$0	\$0	\$13,830,000	

Status

Recommended

Additional Status Notes

Project Description

All of NC will be moving to this device. Is still waiting to be certified. Current equipment was purchased in 2006 and is showing signs of wear.

Unit cost is \$2,800 each.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Cost of 106 machines for every precinct. \$2,800 each

What alternatives to this project have been considered (including doing nothing)?

Machines currently function, but may fail due to age.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

May have additional life, but risk increased due to failure during 2020 primary and general elections

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Plan is to request \$3,500,000 for FY2020/2021 for Elections Complex. This request includes an expansion of the Hughes Building on Aston Street and addition of a second floor at 50 Coxe Avenue.

This will allow us to combine all election operations under one roof for increased efficiency and consistency. Cost savings would be realized in training costs at approximately \$10,000 per year and in labor costs of approximately \$15,000 per year. Leaving the leased space at 77 McDowell Street will result in a savings of approximately \$100,000 per year. An election complex would allow us to vacate the 3rd floor of the Alport Building on Valley Street, which may be needed by other county departments.

A complex will also create a visible downtown consistent presence for candidates, voters, election workers and the general public. Also important to elections operation....It will allow us to train election workers on a regular basis.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 350,000	\$ -	\$ -	\$ 3,500,000	\$ -	\$ 3,850,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 350,000	\$ -	\$ -	\$ 3,500,000	\$ -	\$ 3,850,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

Doing nothing results in continued challenges with election mobilization (equipment storage) and training. logistically and operationally, the current situation is more labor intensive than desired. Training is difficult to coordinate as there is no dedicated space for several weeks of training annually.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project may be delayed as the County considers overall facility needs.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. The equipment to retrofit would cost \$600,000. Vance has built in a \$100,000 contingency, which will most likely not need to be used. This impacts Fire and Police.
Look at potential of new land site - Jerry

Speak with Vance about possibilities.

Bottom Line: \$600k if we can find an existing location; \$1,000,000 if we have to purchase land.

Stakeholder Impact

This project improves communication and coordination among first responders and public safety agencies. Currently, reception in the area is extremely low. This has the potential of impacting response time from both Fire and Police.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method
Financed



Financial Summary



Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Garren Creek has an existing tower at Blue Ridge Assembly needing modifications to support public safety needs. The equipment to retrofit would cost \$500,000. Vance has built in a \$100,000 contingency, which will most likely not need to be used. This impacts Fire and Police. Reached a new estimate of \$600,000 from Vance on 3/16/18.

What alternatives to this project have been considered (including doing nothing)?

Jerry has looked with IT and Fire at solutions, but the most logical sense is to put a tower up.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Buncombe County currently has a digital Public Safety Radio system. There is a legacy non-digital system that is still being utilized for paging Fire Districts. Often times, other agencies use this when in or around the area. Upcoming changes to FCC regulations will make the current system non-compliant and a new paging system is needed in order to ensure interoperability between digital and non-digital systems. A solution has not been settled upon but IT Department feel comfortable with a \$600,000 estimate.

Stakeholder Impact

Use of antiquated system may impact communication with County fire districts and lead to loss of property and public safety.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go



Financial Summary



Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Analysis by Info Tech

What alternatives to this project have been considered (including doing nothing)?

The County has deferred this transition until now. Public Safety agencies have been transitioning away from non-digital systems for several years, and the FCC ceased approved of licenses for new VHF/UHF systems in Feb 2016.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Further delay is not recommended by Info Tech.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Cot replacements - 16 x 20000 = 32000

Total Requested 320,000

After several years of use, cots begin to show wear and tear and metal fatigue. Integrity of cots frames beings to weaken.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2023	2024	2025	2026	2027	Grand Total
General Fund	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

Estimated Expenditures

	2023	2024	2025	2026	2027	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

Estimated Operating Cost Impact

	2023	2024	2025	2026	2027	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Ambulance Fleet Replacement- 14 vehicles at 170,000 each for a total cost of 2,380,000. Current fleet put into service September 2017 (FY2018) Estimated useful life is 5 years, requiring potential replacement in September 2022 (FY2023). The required funding each year is 793,333 beginning in FY2020-2022. In an effort to have lead time in order to deploy new fleet effective Sept. 2022, the dollars will need to be allocated no later than FY2022.

Years 2023-2027 should be a placeholder to begin a reserve in a 5 year cycle with an estimate of 16 vehicles at 170,000, totaling 2,720,000 over five years. 544,000 per year.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2023	2024	2025	2026	2027	Grand Total
General Fund	\$ 2,380,000		\$ -	\$ -	\$ -	\$ 2,380,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -					\$ -
Grand Total	\$ 2,380,000	\$ -	\$ -	\$ -	\$ -	\$ 2,380,000

Estimated Expenditures

	2023	2024	2025	2026	2027	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 2,380,000					\$ 2,380,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,380,000	\$ -	\$ -	\$ -	\$ -	\$ 2,380,000

Estimated Operating Cost Impact

	2023	2024	2025	2026	2027	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

EMS Base Construction 2X600000

Total Requested 120000

Currently all units are in fire departments, with exception of two located in Stanley Building. To maintain efficient coverage to downtown, an EMS base station is needed to be able to house up to four units.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Financed

Financial Summary

Funding

	2022	2023	2024	2025	2026	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2022	2023	2024	2025	2026	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Door hardware improvement for Detention Center A, which was completed in 1996. Hardware is near end of life cycle, and old components are wearing out.

Stakeholder Impact

Needs Analysis

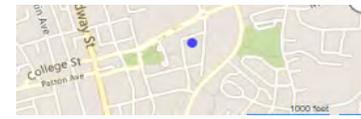
Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go



Financial Summary



Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote from Craftmaster Hardware // Door handles have not been replaced since 1996 construction

What alternatives to this project have been considered (including doing nothing)?

No, because of critical need to maintain security at Detention Center.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Security concerns continue if not addressed in FY2019.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible funding available through recurring facilities maintenance budget.

Status

Recommended

Additional Status Notes

Project Description

Replace Shower Flooring in Detention Center A (Old Jail). Floors are reaching end of their useful lives. This project addresses maintenance issues in 12 shower areas having 4 showers per unit

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 207,309	\$ -	\$ -	\$ -	\$ -	\$ 207,309
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 207,309	\$ -	\$ -	\$ -	\$ -	\$ 207,309

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Similar completed projects inform cost basis.

Quote attached is for 1 housing unit. Currently there are 6 housing units that need repaired (6 X \$30,000) and escalation is included.

Shower floors have not been replaced since 1996 construction

What alternatives to this project have been considered (including doing nothing)?

Continue with temporary repairs

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Unsafe due to tiles breaking and unsanitary conditions .

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible funding available through maintenance and repair operating budget.

Status

Recommended

Additional Status Notes

Project Description

Exterior wash may include repair to expansion joints and other surface connections.

Justification: Improves the integrity of the building.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 192,500	\$ -	\$ -	\$ -	\$ -	\$ 192,500

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Historical bid and budget information from similar completed projects (35 Woodfin, Courthouse)

What alternatives to this project have been considered (including doing nothing)?

Doing nothing or defer maintenance further which may increase costs to the County.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Defer maintenance further which may increase costs to the County.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Sheriff Miller would like to resubmit the BCSO Capital Project request originally submitted beginning in 2015 for the buildout and renovation of the bread company space at our Leicester Crossing location. Sheriff Millers priorities for that space are similar to those of the prior administration and consist of the following:

- We must increase the capacity of the Evidence room and create space for evidence items currently housed in temporary storage trailers that are not climate controlled.
- There is no backup generator at that location which remains a top priority.
- Increased building security including exterior items such as extending the fenced parking and secure entrance, concrete pillars in front of the evidence storage office/bays.
- Using two of the bays in the rear/bread company space for vehicle/evidence processing.
- Installation of showers and equipment wash area.

Previous Budget Request:

Leicester Crossing Patrol and CID office housed about half of our workforce and is the primary site for evidence storage and processing. The requests below are to provide emergency generator backup at that location so that operations and security can continue when power outages occur. Currently there is no generator or other provision at that location when the power is out. We consider this a high priority request given the nature of the work conducted from this location in times of crisis.

We are resubmitting the paving and vehicle wash area request for the secured parking area that is currently

Stakeholder Impact

Explained above

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 101,325	\$ -	\$ -	\$ -	\$ -	\$ 101,325
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 101,325	\$ -	\$ -	\$ -	\$ -	\$ 101,325

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ 101,325	\$ -	\$ -	\$ -	\$ -	\$ 101,325
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 101,325	\$ -	\$ -	\$ -	\$ -	\$ 101,325

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

To replace the existing Building Automation System (BAS) of the facility. This system networks thermostats throughout the Allport building. The current asset is an obsolete system and needs replacement to allow for connection to existing global facility BAS.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓	✓	

Recommended Payment Method

Pay-As-You-Go





Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -					\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 39,600	\$ -	\$ -	\$ -	\$ -	\$ 39,600

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received from vendor is attached. Existing building automation system (BAS) is out of date and does not interface with our Facilities BAS.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing, continue to use the existing BAS. Waste of Energy, poor service, manual (currently). This would allow Allport to join larger thermostatic network.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Project may be delayed which will require to HVAC technicians to deal with inefficiencies with the old system. Also effects the building occupants with Permits and Environmental Health.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Remove the existing chiller and replace with a more efficient, upgraded chiller. Attached quote from Johnson Controls assumes that we replace what we have now with new equipment.

Escalation amount of \$23,225 includes costs that Buncombe County would incur in preparing the chiller to be replaced.

Construction cost includes escalation estimate for just parts/labor

Stakeholder Impact

Moved to FY21 per General Services - 2/5/19

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ 410,305	\$ -	\$ -	\$ -	\$ -	\$ 410,305
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 410,305	\$ -	\$ -	\$ -	\$ -	\$ 410,305

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 387,080	\$ -	\$ -	\$ -	\$ -	\$ 387,080
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 23,225	\$ -	\$ -	\$ -	\$ -	\$ 23,225
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 410,305	\$ -	\$ -	\$ -	\$ -	\$ 410,305

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Estimate receive from supplier in 2016 and escalated to current estimates.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Asses the current condition of all County owned building to better plan for preventative and capital maintenance, as well as, address issues before becoming critical. The County has surpassed 2 Million Square Feet with the addition of the new HHS Building and Parking Deck. In order to efficiently maintain the operation of our buildings, a comprehensive maintenance strategy needs to be developed now. The condition assessment will offer the first steps to develop this strategy. Specific study of library utilization and locations.

Stakeholder Impact

Impacts include:

- 1 - Emergency repairs can be avoided and issues addressed with detailed assessments of facilities potentially decreasing operating maintenance line budget
- 2 - Efficiently catalog needs of facilities
- 3 - Develop plan for addressing future maintenance needs
- 4- Develop strategic plan for future capital needs and expansion

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
		✓	✓	✓	✓

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Architect estimate by square foot

What alternatives to this project have been considered (including doing nothing)?

Doing nothing and addressing issues as they arise, current SOP is dependant upon long term employees, subject matter experts.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Best to set up a strategy now to stay ahead and plan for proper maintenance of County facilities.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Replace existing garage doors to maximize energy efficiency.

Stakeholder Impact

Deferred maintenance will cost more in the future if not addressed.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓	✓	

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Equipment	\$ 51,002	\$ -	\$ -	\$ -	\$ -	\$ 51,002
Other	\$ 3,060	\$ -	\$ -	\$ -	\$ -	\$ 3,060
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 59,062	\$ -	\$ -	\$ -	\$ -	\$ 59,062

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Estimate received from supplier.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Deferred maintenance cost will only escalate if issues not addressed.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

1)Remove and install the existing lifts at the County Garage. The two smaller lifts are aging out as well as limiting the usefulness of shop space. Due to their capacity, they limit the bay to light vehicles only. The lifts create a challenge to balance the workload of the techs due to the limit in lift capacity. This limits the shop in scheduling of trucks and larger vehicles to two bays and can also create safety issues.

2)Alignment equipment - all of the local garages we currently outsource our alignment needs to are closing, going out of business, or not longer offering alignment services. Using a dealership is not an efficient option

General Services feels that we could split item 1 and item 2 over 2 years since we would be working with different contractors for each. It is recommended by General Services to pursue the Alignment Equipment first and then go forward with the Lift Replacement.

Per quote, Alignment Equipment costs are \$70,000 + \$4,200 escalation.

New Lifts:

10,000 lbs quote: \$7,700

12,000 lbs quote: \$12,900

Outsourcing Installation: \$2,000

Stakeholder Impact

Deferred maintenance cost will escalate in the future if not addressed.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		✓

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 74,200	\$ 23,836	\$ -	\$ -	\$ -	\$ 98,036
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 74,200	\$ 23,836	\$ -	\$ -	\$ -	\$ 98,036

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Equipment	\$ 70,000	\$ 20,600	\$ -	\$ -	\$ -	\$ 90,600
Other	\$ 4,200	\$ 1,236	\$ -	\$ -	\$ -	\$ 5,436
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 74,200	\$ 23,836	\$ -	\$ -	\$ -	\$ 98,036

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Purchase of new Ventrac Mower for proper maintenance of County owned property. Mower will be used for Collier Nature Preserve and bush hog tax lots the County is responsible for maintaining. Mower can also be used as a regular mower to increase mowing capacity. Currently using a pull behind bush hog that is not adequate for the terrain and is a safety concerns due to the steep slopes.

General services feels that this is an urgent safety need for FY20.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓		✓	✓		✓

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 41,933	\$ -	\$ -	\$ -	\$ -	\$ 41,933
Other	\$ 2,516	\$ -	\$ -	\$ -	\$ -	\$ 2,516
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 44,449	\$ -	\$ -	\$ -	\$ -	\$ 44,449

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received from supplier.

What alternatives to this project have been considered (including doing nothing)?

Continuing with maintenance in current manner.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Purchase of ATV to be used for snow removal (sidewalks) and to assist in traveling to our remote radio towers and emergency generators that cannot be accessed by normal vehicles during storms and hazardous conditions. County currently maintains 365 acres (Collier Nature Preserve) that cannot be accessed by vehicles.

Stakeholder Impact

Reduce liability related to public safety.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓		✓	✓		✓

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 16,499	\$ -	\$ -	\$ -	\$ -	\$ 16,499
Other	\$ 990	\$ -	\$ -	\$ -	\$ -	\$ 990
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 17,489	\$ -	\$ -	\$ -	\$ -	\$ 17,489

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received from supplier.

What alternatives to this project have been considered (including doing nothing)?

Continuing providing maintenance in same manner.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

No

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

No

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Oakley/South Asheville is in a city-owned building that was built in the mid-1960's. The building complex is heated by an ill-functioning boiler system that frequently does not produce heat. During the winter, library staff use space heaters to warm the children's room enough for story time and to warm staff areas. The library is now cooled by three large 20 year-old window air conditioning units. These units need to be replaced.

Stakeholder Impact

Increased safety during winter months, lower overall annual heating and cooling costs.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓	✓	✓

Recommended Payment Method

Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 89,035	\$ -	\$ -	\$ -	\$ -	\$ 89,035
Other	\$ 5,342	\$ -	\$ -	\$ -	\$ -	\$ 5,342
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 94,377	\$ -	\$ -	\$ -	\$ -	\$ 94,377

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received from supplier.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing and continuing with maintenance.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Three project for the Interchange building:

- 1- Window Replacement
- 2- Exterior Paint
- 3- Fan Coil Units for 1st Floor

Stakeholder Impact

Ongoing operational maintenance efforts for the County's IT dept. Deferred maintenance will cost more in the future if not addressed.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
		✓	✓	✓	

Recommended Payment Method

Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 442,114	\$ -	\$ -	\$ -	\$ -	\$ 442,114
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 26,527	\$ -	\$ -	\$ -	\$ -	\$ 26,527
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 468,641	\$ -	\$ -	\$ -	\$ -	\$ 468,641

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Estimate based on quotes received from contractors.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Deferred maintenance costs will only escalate if issues are not addressed.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Install metal screen partitions to prevent falls and intentional jumping from the upper levels. At least ten incidents have occurred to make this project high on the priority list. This project will include one male pod and one females pod.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓				✓	

Recommended Payment Method

Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 318,000	\$ -	\$ -	\$ -	\$ -	\$ 318,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quote received from supplier.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing. County has incurred medical costs for inmates that surpass the cost of installing protective screens.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Repairs to multiple parking areas. Areas included in this request are public/community to include parks, pools, libraries and high traffic county buildings. Locations included are the highest priority in need of repair. Included one new construction project at South Buncombe Library.

Stakeholder Impact

Keeping the County land safe and in good condition. Provide adequate parking and meet the expectation of the community and current/potential uses of facilities.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓		✓	✓		✓

Recommended Payment Method

Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 30,728	\$ -	\$ -	\$ -	\$ -	\$ 30,728
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 837,642	\$ -	\$ -	\$ -	\$ -	\$ 837,642
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 78,153	\$ -	\$ -	\$ -	\$ -	\$ 78,153
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 946,523	\$ -	\$ -	\$ -	\$ -	\$ 946,523

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Estimates based from quotes and industry standard rates.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Parking areas will only continue to deteriorate.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Possible funding for Parks & Rec location repairs from \$12 million Grant for Parks & Recreation

Status

Recommended

Additional Status Notes

Project Description

Capital request for three projects:

- 1- Owen Park restroom heating changing from seasonal use to full time use
- 2- Enka Park restroom heating changing from seasonal use to full time use
- 3- Automated Gate Openers, hardware, and heavy duty gates (replace & additional) to potentially address property management needs. This includes Gate Openers for:

- Owen ParkSingle \$12,390.00
- Owen PoolDouble \$33,480.00
- NB ParkDouble \$33,480.00
- NB PoolDouble \$33,480.00
- Ledgers ParkSingle \$12,390.00
- Walnut ParkDouble \$33,480.00
- Alexander ParkDouble \$33,480.00
- Hominy PoolDouble \$33,480.00
- Hominy Ball ParkDouble \$33,480.00
- Hominy Creek ParkDouble \$33,480.00
- Bent CreekSingle \$12,390.00
- Corcoran Paige ParkSingle \$12,390.00
- Glenn Bridge ParkSingle \$12,390.00
- Karpen Soccer ParkDouble \$33,480.00

Stakeholder Impact

Provide full time use of restroom to community and park visitors

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓		✓	✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ 43,080	\$ -	\$ -	\$ -	\$ -	\$ 43,080
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 44,585	\$ -	\$ -	\$ -	\$ -	\$ 44,585
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 787,665	\$ -	\$ -	\$ -	\$ -	\$ 787,665

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ 7,200
Maintenance	\$ 24,425	\$ -	\$ -	\$ -	\$ -	\$ 24,425
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 31,625	\$ -	\$ -	\$ -	\$ -	\$ 31,625

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quotes from contractors and cost estimates from architect.

What alternatives to this project have been considered (including doing nothing)?

Doing nothing.

Gates - looking at 3rd party security provider

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Funding possible from the \$12 million Grant for Parks and Recreation

Status

Recommended

Additional Status Notes

Project Description

\$200,000 General Government

\$475,000 Sheriff

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 3,375,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 675,000	\$ 3,375,000				

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 3,375,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 675,000	\$ 3,375,000				

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

ROD Building repairs to include:

- Window Replacement
- Roof Replacement - black roof to white roof could reduce energy consumption
- Brick tuck pointing and lintel repairs to address leaks

Initial Cost Estimate: \$560,475

Keeping Roof Repair and Brick Tuck Pointing (\$230,000) in FY20 and moving remainder to FY21

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓		✓	✓	✓	

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 230,000	\$ 330,475	\$ -	\$ -	\$ -	\$ 560,475
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 230,000	\$ 330,475	\$ -	\$ -	\$ -	\$ 560,475

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 230,000	\$ 330,475	\$ -	\$ -	\$ -	\$ 560,475
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 230,000	\$ 330,475	\$ -	\$ -	\$ -	\$ 560,475

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Cost estimate obtained from architect.

What alternatives to this project have been considered (including doing nothing)?

Continued current maintenance and consistently addressing issues as they arise.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Request included repairs for three libraries:

- 1- Fairview Exterior
- 2- Merrimon Exterior
- 3- Pack Library Chiller Replacement

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
		✓	✓	✓	

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ 13,230	\$ -	\$ -	\$ -	\$ -	\$ 13,230
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 332,975	\$ -	\$ -	\$ -	\$ -	\$ 332,975
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 20,773	\$ -	\$ -	\$ -	\$ -	\$ 20,773
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 366,978	\$ -	\$ -	\$ -	\$ -	\$ 366,978

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quotes received from suppliers

What alternatives to this project have been considered (including doing nothing)?

Doing nothing and continued maintenance.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Roof Replacements for 94 Coxe Ave and West Asheville Library. Roofs have current leaks and need to be addressed.

Stakeholder Impact

Deferred maintenance cost will continue to escalate in the future if not addressed.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 40,250	\$ -	\$ -	\$ -	\$ -	\$ 40,250
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 402,500	\$ -	\$ -	\$ -	\$ -	\$ 402,500
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 24,150	\$ -	\$ -	\$ -	\$ -	\$ 24,150
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 466,900	\$ -	\$ -	\$ -	\$ -	\$ 466,900

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Estimate based off or current industry prices per square foot.

What alternatives to this project have been considered (including doing nothing)?

Continue to repair the roofs as leak occur and maintenance is required.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

To improve the roadways, parking, and sidewalks of the Enka Soccer Complex. Greenway expansion has and will continue to increase traffic and use of this County Park.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 155,608	\$ 165,540	\$ -	\$ -	\$ -	\$ 321,148
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 155,608	\$ 165,540	\$ -	\$ -	\$ -	\$ 321,148

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 146,800	\$ 147,330	\$ -	\$ -	\$ -	\$ 294,130
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 8,808	\$ 18,210	\$ -	\$ -	\$ -	\$ 27,018
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 155,608	\$ 165,540	\$ -	\$ -	\$ -	\$ 321,148

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

Per contract agreement, the County agreed to demolish the Zeugner Center after the new facility construction is complete. Construction will be complete during calendar year 2019.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓		✓			

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 77,840	\$ -	\$ -	\$ -	\$ -	\$ 77,840
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 4,670	\$ -	\$ -	\$ -	\$ -	\$ 4,670
Contingency	\$ 8,251	\$ -	\$ -	\$ -	\$ -	\$ 8,251
Grand Total	\$ 90,761	\$ -	\$ -	\$ -	\$ -	\$ 90,761

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Quotes received from contractors

What alternatives to this project have been considered (including doing nothing)?

Per contract, demolition is the only option.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

If not demolished after construction is complete, the County could be in breach of contract.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Local Match for DOT funding TEST

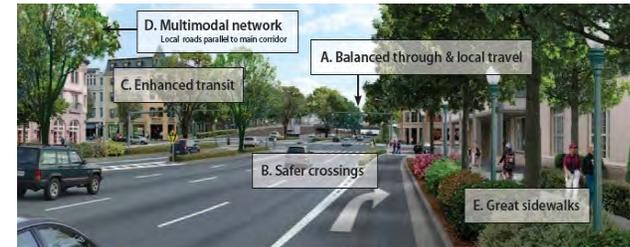
Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Financed



Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Funding level city and county to leverage NCDOT project funds and include a greenway element. Project was initiated by Board of Commissioners and commitment is informal currently.

What alternatives to this project have been considered (including doing nothing)?

NCDOT may give lesser consideration to greenway plans without local matching funds.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Need for funding may be delayed until as late as FY2022. City of Asheville has \$1 million programmed in the City's capital planning document for each year, FY2021 and FY2022.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

1. Revolving fund for greenways
2. Debt financing

Status

Recommended

Additional Status Notes

Project Description

Provide general renovations to Pack Library.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
		✓	✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ 400,000					\$ 400,000
Grand Total	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Estimated Operating Cost Impact

	2020	2021	2022	2022	2023	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Cost estimate based on available funding, see below.

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Community Foundation of Western NC trust fund request

Status

Recommended

Additional Status Notes

Project Description

With the addition of a new playground in 2018 the old wooden playground is in need of removal. Parking is a premium at the park so when the old playground is removed, it will be graded and paved to add capacity. The location of the old playground is currently situated in an area that is adjacent to existing parking and is in an ideal location to add additional paved parking. This price will be to remove the existing playground and fencing, grade the site, pave it with asphalt, and line it for new parking spaces.

Stakeholder Impact

Removing the old playground will eliminate hazards that and old playground made out of wood presents. When the new playground was added the need for the old one disappeared. The area that the old playground occupies is in an area that is located perfectly to convert into parking. Parking is a premium at Lake Julian Park and with the increases in visitation is in short supply. The addition of parking spaces that this project will provide are badly needed. Additionally, new parking will create opportunities for larger revenue producing events and strategic partnerships.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Lake Julian sees high visitation year round. Currently there are not enough bathroom facilities to accommodate the amount of use that is there. The addition of 3 new bathroom facilities would alleviate a lot of the strain the existing bathrooms take on and they would make the park more accessible to visitors with disabilities by placing bathrooms at other accessible places through the park.

Added in 6% escalation each year.

Stakeholder Impact

The community is currently underserved by the bathroom capacity at the park. Adding new restrooms brings the capacity and ease of access/use up to standard. Lake Julian sees high visitation year round. Currently there are not enough bathroom facilities to accommodate the amount of use that is there. The addition of 3 new bathroom facilities would alleviate a lot of the strain the existing bathrooms take on and they would make the park more accessible to visitors with disabilities by placing bathrooms at other accessible places through the park. These new facilities will provide a safe place for people of all ability levels to use the bathrooms. They provide single stall rooms with a lockable door so that users can do their business without having to share space with anyone else.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method
Financed

Financial Summary

Funding

	2022	2023	2024	2025	2026	Grand Total
General Fund	\$ 674,160	\$ -	\$ -	\$ -	\$ -	\$ 674,160
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 674,160	\$ -	\$ -	\$ -	\$ -	\$ 674,160

Estimated Expenditures

	2022	2023	2024	2025	2026	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 74,160	\$ -	\$ -	\$ -	\$ -	\$ 74,160
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 674,160	\$ -	\$ -	\$ -	\$ -	\$ 674,160

Estimated Operating Cost Impact

	2022	2023	2024	2025	2026	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Our Paddle boat fleet at Lake Julian Park is aging and in need of replacement and repair. The current boats have been in service for over two decades and have reached well beyond their functional service life. These boats are highly used and are currently requiring near constant maintenance. We need to replace all of the current fleet and add an additional 4 boats to meet the demand we currently face. The boats are heavy duty aluminum pontoon design and will include at least one ADA accessible boat. Total number of boats will be 20.

Stakeholder Impact

People expect nice amenities when they come to a nice park like Lake Julian. New boats will supply a very nice amenity for park goers allowing them to fully enjoy the lake in comfort and ease. Adding an ADA accessible boat will also allow users not able to us any of the current fleet the ability to explore also. The new boats will provide a safe and fun way to explore and enjoy the park. The boats produce a revenue stream that returns capital to the County over the lifespan of the boats. The long-term fiscal impact will be a net profit as rental fees will exceed the cost of the boats.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 44,000	\$ 44,000	\$ -	\$ -	\$ -	\$ 88,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 44,000	\$ 44,000	\$ -	\$ -	\$ -	\$ 88,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 44,000	\$ 44,000	\$ -	\$ -	\$ -	\$ 88,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 44,000	\$ 44,000	\$ -	\$ -	\$ -	\$ 88,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

The pontoon boat at Lake Julian is aging noticeably. It was originally given to our park by CP&L several decades ago on the condition that we would only ever be allowed to give free rides on it. The maintenance on the existing boat has increased over time and now the boat is not in commission for extended periods of time for tours of the lake. A new pontoon boat would alleviate the current maintenance problems for decades to come. With the purchase of our own boat, we would also have the ability to charge for boat outings for specific events and to add additional service beyond what we are currently able to offer.

Stakeholder Impact

Boat tours of the lake are in high demand. The current boat is aging and has the problems that a several decades old boat would be expected to have. The people that reserve the boat for lake tours will be better served with a new pontoon boat. The comfort and ease of access will be the main aspects addressed by this item. Accessibility being key. The new boat provides a way for people of all ability levels and ages to enjoy the park. The pontoon boat provides recreational opportunities for aging populations and others with mobility impairments allowing them to enjoy the facility in a way that accounts for their needs.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓				✓	

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

The existing shelters at Lake Julian Park are going on 60 years old and show significant wear and tear. The shelters are rented out to people in the community and the demand for them keeps the waiting list a few months long to get one. By replacing the shelters we can ensure that the community gets their money's worth when they rent, and we will be eliminating hazards that the aging existing shelters present. We would be able to keep the existing concrete slabs in most cases and only have to replace the coverings.

Stakeholder Impact

New shelters will provide a lighted, safe, covered area for visitors to the park. For those that rent the shelters, they will receive added value for their fee. The demand for these shelters is high and increasing all the time. The community will get the facilities that they deserve by updating these units. The shelters produce a revenue stream that returns capital to the County over their lifespan. The long-term fiscal impact will be a net profit as rental fees will exceed the cost of the shelter replacements.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method
Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Currently there are not enough bathrooms at the Sports Park. There is only one set of bathrooms in the middle of the park, but given the high usage and the spread out nature of the park, more bathrooms are needed. This bathroom is a 2 room design that has one stall in each side. It will be placed at field 8 and will alleviate the need for people to have to walk the long distance down the hill, and the need that we currently have to use port-a-jons. The Sports Park is a highly used park and we are currently providing bathroom facilities well under well under what is needed.

Escalation: 6%

Stakeholder Impact

The community is currently underserved by the bathroom capacity at the park. Adding new restrooms brings the capacity and ease of access/use up to standard. With the park being spread out like it is, the current restroom provided is far away from several fields. Adding this new one will provide facilities at one end of the park providing ease of access for park users. This in combination with the restroom that will be added through grant funding at the other end of the park will ease the strain on the existing facility and lessen the need that we currently have to bring in port-a-jons. These new facilities will provide a safe place for people of all ability levels to use the bathrooms. They provide single stall rooms with a lockable door so that users can do their business without having to share space with anyone else.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2021	2022	2023	2024	2025	Grand Total
General Fund	\$ 159,000	\$ -	\$ -	\$ -	\$ -	\$ 159,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 159,000	\$ -	\$ -	\$ -	\$ -	\$ 159,000

Estimated Expenditures

	2021	2022	2023	2024	2025	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 159,000	\$ -	\$ -	\$ -	\$ -	\$ 159,000

Estimated Operating Cost Impact

	2021	2022	2023	2024	2025	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

This is a new shelter addition that meets the need of additional event space. The idea would be to have a shelter that could accommodate different kinds of events. This shelter would offer plumbing and removable walls so that the interior could be heated. There could be a kitchen component to it that would make the space able to host catered events such as wedding receptions. This is a community need that we have not met before. With the backdrop of this shelter being the Lake, this will be a beautiful addition to our rental spaces.

Stakeholder Impact

The community as a whole has a known lack of event space where receptions, family reunions, and gatherings of all kinds can be held. This shelter will help address that need by providing a unique covered space with the backdrop of beautiful Lake Julian. The County currently does not offer a space like this one. With The ability to hold events year round, this shelter will be in high demand. This shelter will provide another revenue stream to return capital to the County over its lifespan. The long-term fiscal impact will be a net profit as rental fees will exceed the initial cost of construction.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
					✓

Recommended Payment Method

Financed

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

The following vehicle will meet NCDOT mileage replacement criteria of 145,000 miles as of May 1, 2019. Submitted, in accordance with NCDOT PTD replacement schedule, for replacement in FY 2020 combined capital grant application for federal state/funding. (Vehicle 2208-13101, a 2013 Ford E-350 Lift-Equipped Van (VIN 1FTDS3EL4DDB29101) with 126,401 miles as of September 1, 2018.) Vehicle to be replaced with raised roof van with lift available through NCDOT Bid.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ 56,250	\$ -	\$ -	\$ -	\$ -	\$ 56,250
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 56,250	\$ -	\$ -	\$ -	\$ -	\$ 56,250

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ 62,500
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ 62,500

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Expansion of Detention Facility by 190 beds in 4 housing units, with 35,420 sf of female housing and a 3,500 sf vehicle sallyport and recreation yard. Information and justification was presented to the Board of Commissioners on October 10, 2017 (copy attached). Expansion would allow transition of current facility to male inmate housing. Project would help alleviate increasing inmate population; provide minimum- and medium-secured housing units and segregation cells; and decrease challenges of housing inmates from other jurisdictions and federal inmates and help maintain revenue base.

****IT HAS BEEN RECOMMENDED TO PURSUE A FULL NEEDS ASSESSMENT RATHER THAN EXPANSION****

Stakeholder Impact

Delays in construction will increase costs over time and potential taxpayer burden. See attached presentation and speaker notes for additional information.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓				✓	

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ 2,369,732	\$ 2,369,732	\$ 2,369,732	\$ 2,369,732	\$ 2,369,732	\$ 11,848,660
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ 1,537,947	\$ 1,537,947	\$ 1,537,947	\$ 1,537,947	\$ 1,537,947	\$ 7,689,735
Other Operating	\$ 1,434,921	\$ 1,434,921	\$ 1,434,921	\$ 1,434,921	\$ 1,434,921	\$ 7,174,605
Cost Savings	\$ 7,665,000	\$ 7,665,000	\$ 7,665,000	\$ 7,665,000	\$ 7,665,000	\$ 38,325,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 13,007,600	\$ 65,038,000				

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

1. To replace Court Building XRay Inspection system. The current machines have reached the end of their useful life. The equipment currently in use is costly to maintain, it costs around \$6,000 for every site visit to repair anytime the machine breaks. There are two machines at the main entrance of the Judicial Building and no backup. The vendor that the current machines were purchased from is not certified to do business on these type machines in the State of NC which causes difficulty in finding a company to provide repairs when one of the machines go down. There is also a critical problem with the system software that is used in the operation of the XRay machine units. The software is written to operate in an older windows based environment and cannot be updated. An estimate of \$59,953.94 from a certified NC vendor is attached and covers the replacement of both XRay machines.

2. The additional \$105,000 is for the addition of a turnstyle card entry system to secure the area between the two XRay machines. This project has been submitted for consideration several times beginning in 2017. The 2017 submission is attached for your consideration. The vendor indicated a 10% increase in the price quoted in 2017 would be required increasing the cost to approximately \$105,000.

Stakeholder Impact

1. The XRay inspection machines screen for guns, knives, and other prohibited items and are the primary means of ensuring the safety of the employees and citizens conducting business in the Court complex. Everyone entering the Judicial Complex, other than employees and authorized attorneys must go through security where all items pass through the xray screening system. Currently if one machine breaks it takes a week or two to repair. If the other machine breaks during that time there would be no means of adequately screening persons entering the court complex.

2. An identifiable deficit in security at the Judicial Complex exists with the current process of allowing employees and attorneys to enter the building by walking through the center isle between the two XRay machines without going through any screening process. This project will provide a greater measure of security for our Employees and Citizens attending Court or conducting business in the Judicial Complex. The Card readers installed on this entrance equipment will also allow the tracking of employees and others assigned a security pass cards which could provide vital information in emergency situations like fire or other building evacuation reasons.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Want to give you a heads-up in case you haven't been notified. I just got a message from Clint that said the Sheriff plans to request \$6.8MM over the next four years and \$1.2MM annually after that to bring his fleet up to higher standards. Clint doesn't think the fleet is a problem and that the Sheriff is just looking at the high miles on some vehicles. This is something that we should discuss.

From: Major Randy Sorrells

To: Chief Deputy Don Eberhardt

Subject: Vehicle Fleet Aging Analysis

Date: December 18, 2018

Per your request I have conducted a review of our current vehicle fleet and have made the following observations. We currently operate a vehicle fleet of approximately 264 vehicles. Vehicles are utilized across our agency in varying roles but almost all assigned vehicles are operated by sworn law enforcement officers who may have to respond in an emergency situation. Our fleet is a mixture of marked and unmarked vehicles as well as traditional law enforcement response and special use vehicles. For the purpose of the analysis I applied the

Stakeholder Impact

Updating the Sheriff's fleet with provide greater officer safety and decrease operating/maintenance costs. There are a number of risk factors that create substantial liability for the County when officers are driving high mileage vehicles under the often extreme conditions required to do their jobs.

I have attached some additional information that we have discussed in evaluating the Sheriff's fleet to the capital request form. I also attached an excel spreadsheet that lists the Sheriff's assigned vehicles by mileage to illustrate exactly where we are as far as the age of our fleet. I may also be important for the committee to know that there was a similar problem with the fleet when Sheriff Duncan came into office. They made a similar request at that time and the county approved the purchase of 50 new vehicles, I believe that was in 2008.

A simple analysis that illustrates the severity of our fleet situation can be framed as follows: If we assume conservatively that the useful life of a vehicle is five years and we have 267 vehicles in our fleet, $267/5 = 53.4$ vehicles would need to be replaced each year on average. We have been limited to around 10 new vehicles for a number of years, other than new vehicles purchased for positions added. We have worked with the budget allocated but the reduction in vehicle replacement funding has exaggerated the problem.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 6,200,000
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,240,000	\$ 6,200,000				

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 6,200,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,240,000	\$ 6,200,000				

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

Non-specialty vehicles cost is \$40,000 per BCSO request

What alternatives to this project have been considered (including doing nothing)?

Do we have maintenance cost data per vehicle?

Confirm through Capital Assets the cost per new vehicle

Are recently purchased vehicles appropriate (by type) for the needs of the Sheriff's Office?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status
Recommended

Additional Status Notes

Project Description

Cooperative Extension and Soil & Water would like to request an expansion of our parking lot at 49 Mount Carmel Rd. We currently have 28 spaces available at our site. We have 13 employees and 4 government vehicles assigned to this lot, which only leaves 11 paved spaces for clients. Our organizations often host meetings and training programs that attract audiences in excess of 50 clients. When these large gatherings occur, clients must park on the grass which is less than ideal in any condition, and very difficult in wet conditions.

Our proposal is to add 12 paved spaces and an additional driveway to our parking lot. This will allow for better traffic flow and parking access for clients. Another plus will be preservation of our lawn and landscapes by removing the vehicle pressure from unpaved areas.

Stakeholder Impact

We can better serve our stakeholders by giving them better access to our services. The addition of 12 more paved parking spaces will handle our average client volume and allow us to keep cars off the most sensitive areas of the grounds. Our plans include a teaching garden and landscape on the property to better serve our clients learning needs. The improved parking access will help protect these other improvements, which are being funded by Master Gardeners and grants.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

WE NEED TO ESTABLISH ADDITIONAL LANDFILL CAPACITY TO CONTINUE PROPER DISPOSAL OF MSW CELL 1-5 IS REACHING CAPACITY SO WE NEED TO BEGIN CELL 7 DEVELOPMENT TO ESTABLISH THE NECESSARY LANDFILL CAPACITY. THIS INCLUDES OBTAINING APPLICABLE PERMITS, BID DOCUMENT DEVELOPMENT, BID ADMINISTRATION, CONSTRUCTION, CONSTRUCTION QUALITY ASSURANCE AND A PERMIT TO OPERATE.

Stakeholder Impact

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
✓					

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 11,050,000	\$ -	\$ -	\$ -	\$ 11,050,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 250,000	\$ 11,750,000	\$ -	\$ -	\$ -	\$ 12,000,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

IN CONTINUING INFRASTRUCTURE DEVELOPMENT FOR OUR BIOREACTOR LANDFILL CELL 6 IS CURRENTLY AT THE DESIGN ELEVATION FOR ADDITIONAL LEACHATE INJECTION LINES. THE INSTALLATION OF THE INJECTION LINES WILL ALLOW FOR THE RECIRCULATION OF LEACHATE THAT WILL WORK TO ENHANCE BIO STABILIZATION OF THE WASTE MASS AS WELL AS OFFSET LEACHATE DISPOSAL EXPENSES.

Stakeholder Impact

INCUMBRANCE OF CAPITAL FUNDS HELPING TO MANAGE LEACHATE.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
		✓		✓	

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ 210,000					\$ 210,000
Grand Total	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

SCS estimates:

Engineering - \$45k

Construction - \$150K

CQA - \$15K (Construction Quality Assurance)

What alternatives to this project have been considered (including doing nothing)?

Doing nothing reduces the effectiveness of bioreactor system.

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

Opportunity passes to add this layer of injection line as waste piles up. Timing is critical, and FY2020 is the year to construct.

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

n/a

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

n/a

What are the available funding sources (question for Project Owner and for Finance rep)?

Status

Recommended

Additional Status Notes

Project Description

IN ORDER TO ACCOMMODATE CONTINUING C&D WASTE STREAM THE EXPANSION AND DEVELOPMENT OF PHASE 6B WILL BE REQUIRED PER PLAN. THIS CAPITAL EXPENSE IS PERTAINING TO THE NECESSARY ENGINEERING AND PLANNING WORK NECESSARY TO OBTAIN A PERMIT TO CONSTRUCT. DUE TO POLICY CHANGES WE WILL BE RECEIVING SUBSTANTIALLY MORE C&D VOLUME.

Stakeholder Impact

ENCUMBRANCE OF CAPITAL. THIS ALSO WORKS TO CONTINUE EXTENDING THE LIFE OF OUR LANDFILLS.

Needs Analysis

Critical	Mandatory	Strategic Alignment	State of Good Repair	Cost Savings	Expansion
			✓		✓

Recommended Payment Method

Pay-As-You-Go

Financial Summary

Funding

	2020	2021	2022	2023	2024	Grand Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non County Funding	\$ 120,000					\$ 120,000
Grand Total	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

Estimated Expenditures

	2020	2021	2022	2023	2024	Grand Total
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
Equipment	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 120,000	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 1,520,000

Estimated Operating Cost Impact

	2020	2021	2022	2023	2024	Grand Total
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -					

Supplemental Questions

Explain basis for capital cost estimates (e.g., quotes, similar projects, last acquisition cost)

What alternatives to this project have been considered (including doing nothing)?

What are the requirements that this project be funded in the year designated by the request? (May the project be delayed, what are conditions that may require this it be accelerated?)

[If equipment] Is there a replacement cycle that falls within 5-year capital planning period?

[If equipment] Are there other pieces of equipment not included in this year's request for the 5-year capital planning period?

What are the available funding sources (question for Project Owner and for Finance rep)?

APPENDIX M

LINE ITEM BUDGET



Buncombe County Budget to Actuals

All Annual Funds: Revenues

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

Fund	Cost Center/Ledger Summary/Ledger	Sum of Total Budget
100 General	CJIS	
	Revenue Accounts	
	4240:Sales and Services	(\$685,231.00)
	CJIS Total	(\$685,231.00)
	Cooperative Extension	
	Revenue Accounts	
	4240:Sales and Services	(\$3,500.00)
	Cooperative Extension Total	(\$3,500.00)
	Detention Center	
	Revenue Accounts	
	4210:Restricted Intergovernmental	(\$25,000.00)
	4240:Sales and Services	(\$3,382,400.00)
	Detention Center Total	(\$3,407,400.00)
	Direct Assistance	
	Revenue Accounts	
	4210:Restricted Intergovernmental	(\$5,450,080.00)
	Direct Assistance Total	(\$5,450,080.00)
	Division of Social Services	
	Revenue Accounts	
	4210:Restricted Intergovernmental	(\$29,520,337.00)
	4240:Sales and Services	(\$110,000.00)
	Division of Social Services Total	(\$29,630,337.00)
	Elections	
	Revenue Accounts	
	4240:Sales and Services	(\$305,000.00)
	Elections Total	(\$305,000.00)
	Emergency Services	
	Revenue Accounts	
	4210:Restricted Intergovernmental	(\$373,322.00)
	4240:Sales and Services	(\$6,170,324.00)
	Emergency Services Total	(\$6,543,646.00)
	Fleet Services	
	Revenue Accounts	
	4150:Miscellaneous Revenue	(\$50,000.00)
	Fleet Services Total	(\$50,000.00)
	General Revenues	
	Revenue Accounts	
	4000:Ad Valorem Taxes	(\$205,824,379.00)
	4090:Interest	(\$50,000.00)
	4120:Investment Earnings	(\$761,250.00)
	4140:Local Option - Sales Tax	(\$33,533,237.00)
	4150:Miscellaneous Revenue	(\$687,065.00)
	4180:Other Taxes and Licenses	(\$2,787,317.00)
	4210:Restricted Intergovernmental	(\$1,341,351.00)
	4240:Sales and Services	(\$1,695,984.00)
	General Revenues Total	(\$246,680,583.00)
	General Services	
	Revenue Accounts	
	4210:Restricted Intergovernmental	(\$355,000.00)
	4240:Sales and Services	(\$456,555.00)
	General Services Total	(\$811,555.00)
	Governing Body	
	Revenue Accounts	
	4180:Other Taxes and Licenses	(\$26,000.00)
	4240:Sales and Services	(\$7,000.00)
	Governing Body Total	(\$33,000.00)
	Identification Bureau	

Buncombe County Budget to Actuals

All Annual Funds: Revenues

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

Revenue Accounts	
4210:Restricted Intergovernmental	(\$866,280.00)
4240:Sales and Services	(\$180,000.00)
<u>Identification Bureau Total</u>	<u>(\$1,046,280.00)</u>
Information Technology	
Revenue Accounts	
4240:Sales and Services	(\$5,400.00)
<u>Information Technology Total</u>	<u>(\$5,400.00)</u>
Interfund Transfers	
Revenue Accounts	
4110:Interfund Transfer Revenue	(\$7,175,450.00)
<u>Interfund Transfers Total</u>	<u>(\$7,175,450.00)</u>
JCPC - Juvenile Crime Prevention Council	
Revenue Accounts	
4210:Restricted Intergovernmental	(\$15,500.00)
<u>JCPC - Juvenile Crime Prevention Council Total</u>	<u>(\$15,500.00)</u>
Library	
Revenue Accounts	
4210:Restricted Intergovernmental	(\$216,823.00)
4240:Sales and Services	(\$222,500.00)
<u>Library Total</u>	<u>(\$439,323.00)</u>
Other Financing Sources	
Revenue Accounts	
4230:Sale of Assets	(\$85,000.00)
4310:Appropriated Fund Balance	(\$12,913,411.00)
<u>Other Financing Sources Total</u>	<u>(\$12,998,411.00)</u>
Parking Services	
Revenue Accounts	
4240:Sales and Services	(\$677,172.00)
<u>Parking Services Total</u>	<u>(\$677,172.00)</u>
Parks, Greenways & Recreation	
Revenue Accounts	
4240:Sales and Services	(\$178,280.00)
<u>Parks, Greenways & Recreation Total</u>	<u>(\$178,280.00)</u>
Permits & Inspections	
Revenue Accounts	
4190:Permits and Fees	(\$2,539,844.00)
4240:Sales and Services	(\$15,259.00)
<u>Permits & Inspections Total</u>	<u>(\$2,555,103.00)</u>
Planning	
Revenue Accounts	
4240:Sales and Services	(\$423,900.00)
<u>Planning Total</u>	<u>(\$423,900.00)</u>
Public Health	
Revenue Accounts	
4110:Interfund Transfer Revenue	(\$60,000.00)
4210:Restricted Intergovernmental	(\$4,547,737.00)
4240:Sales and Services	(\$1,602,810.00)
<u>Public Health Total</u>	<u>(\$6,210,547.00)</u>
Register of Deeds	
Revenue Accounts	
4180:Other Taxes and Licenses	(\$4,800,000.00)
4190:Permits and Fees	(\$1,470,313.00)
<u>Register of Deeds Total</u>	<u>(\$6,270,313.00)</u>
Sheriff's Office	
Revenue Accounts	
4210:Restricted Intergovernmental	(\$660,069.00)

Buncombe County Budget to Actuals

All Annual Funds: Revenues

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

	4240:Sales and Services	(\$480,000.00)
	<u>Sheriff's Office Total</u>	<u>(\$1,140,069.00)</u>
	Soil Conservation	
	Revenue Accounts	
	4150:Miscellaneous Revenue	(\$500.00)
	4210:Restricted Intergovernmental	(\$30,420.00)
	4240:Sales and Services	(\$24,500.00)
	<u>Soil Conservation Total</u>	<u>(\$55,420.00)</u>
	Tax Assessment	
	Revenue Accounts	
	4000:Ad Valorem Taxes	(\$350,000.00)
	<u>Tax Assessment Total</u>	<u>(\$350,000.00)</u>
	Tax Collections	
	Revenue Accounts	
	4150:Miscellaneous Revenue	(\$48,700.00)
	4240:Sales and Services	(\$1,260,000.00)
	<u>Tax Collections Total</u>	<u>(\$1,308,700.00)</u>
100 General Total		(\$334,450,200.00)
220 Occupancy Tax	General Revenues	
	Revenue Accounts	
	4160:Occupancy Tax	(\$27,000,000.00)
	<u>General Revenues Total</u>	<u>(\$27,000,000.00)</u>
220 Occupancy Tax Total		(\$27,000,000.00)
221 Reappraisal Reserve Fund	Interfund Transfers	
	Revenue Accounts	
	4110:Interfund Transfer Revenue	(\$163,334.00)
	<u>Interfund Transfers Total</u>	<u>(\$163,334.00)</u>
	Other Financing Sources	
	Revenue Accounts	
	4310:Appropriated Fund Balance	(\$726,666.00)
	<u>Other Financing Sources Total</u>	<u>(\$726,666.00)</u>
221 Reappraisal Reserve Fund Total		(\$890,000.00)
223 911	911 Operations	
	Revenue Accounts	
	4120:Investment Earnings	(\$10,000.00)
	4210:Restricted Intergovernmental	(\$24,984.00)
	4310:Appropriated Fund Balance	(\$822,016.00)
	<u>911 Operations Total</u>	<u>(\$857,000.00)</u>
223 911 Total		(\$857,000.00)
225 ROD Automation	General Revenues	
	Revenue Accounts	
	4120:Investment Earnings	(\$3,305.00)
	<u>General Revenues Total</u>	<u>(\$3,305.00)</u>
	Register of Deeds	
	Revenue Accounts	
	4190:Permits and Fees	(\$151,695.00)
	4310:Appropriated Fund Balance	(\$115,312.00)
	<u>Register of Deeds Total</u>	<u>(\$267,007.00)</u>
225 ROD Automation Total		(\$270,312.00)
228 Fire Departments	Volunteer Fire Districts	
	Revenue Accounts	
	4000:Ad Valorem Taxes	(\$26,852,916.00)
	4140:Local Option - Sales Tax	(\$8,162,541.00)
	<u>Volunteer Fire Districts Total</u>	<u>(\$35,015,457.00)</u>

Buncombe County Budget to Actuals

All Annual Funds: Revenues

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

228 Fire Departments		
228 Fire Departments Total		(\$35,015,457.00)
230 Transportation	Interfund Transfers	
	Revenue Accounts	
	4110:Interfund Transfer Revenue	(\$1,763,841.00)
	Interfund Transfers Total	(\$1,763,841.00)
	Transportation	
	Revenue Accounts	
	4150:Miscellaneous Revenue	(\$45,561.00)
	4210:Restricted Intergovernmental	(\$3,028,964.00)
	Transportation Total	(\$3,074,525.00)
230 Transportation Total		(\$4,838,366.00)
231 Woodfin PDF	General Revenues	
	Revenue Accounts	
	4010:Ad Valorem Clearing	(\$640,950.00)
	General Revenues Total	(\$640,950.00)
231 Woodfin PDF Total		(\$640,950.00)
270 Forfeitures	Sheriff's Office	
	Revenue Accounts	
	4070:Forfeiture	(\$339,111.00)
	Sheriff's Office Total	(\$339,111.00)
270 Forfeitures Total		(\$339,111.00)
466 Solid Waste	General Revenues	
	Revenue Accounts	
	4120:Investment Earnings	(\$15,824.00)
	General Revenues Total	(\$15,824.00)
	Solid Waste	
	Revenue Accounts	
	4150:Miscellaneous Revenue	(\$100,000.00)
	4180:Other Taxes and Licenses	(\$518,000.00)
	4190:Permits and Fees	(\$22,400.00)
	4240:Sales and Services	(\$8,813,950.00)
	Solid Waste Total	(\$9,454,350.00)
466 Solid Waste Total		(\$9,470,174.00)
469 Inmate Commissary	Detention Center	
	Revenue Accounts	
	4240:Sales and Services	(\$358,713.00)
	4310:Appropriated Fund Balance	(\$443,196.00)
	Detention Center Total	(\$801,909.00)
469 Inmate Commissary Total		(\$801,909.00)
480 Health and Dental Insurance	Employee Health	
	Revenue Accounts	
	4240:Sales and Services	(\$9,000.00)
	Employee Health Total	(\$9,000.00)
	Medical Insurance	
	Revenue Accounts	
	4050:Employee Contributions	(\$3,630,941.00)
	4060:Employer Contributions	(\$31,787,900.00)
	Medical Insurance Total	(\$35,418,841.00)
480 Health and Dental Insurance Total		(\$35,427,841.00)
481 LGERS Stabilization	Benefits and Risk	
	Revenue Accounts	
	4170:Other Fringe Benefits	(\$405,185.00)

Buncombe County Budget to Actuals

All Annual Funds: Revenues

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

481 LGERS Stabilization	Benefits and Risk Total	(\$405,185.00)
481 LGERS Stabilization Total		(\$405,185.00)
482 Medicare Benefits	General Revenues Revenue Accounts 4310:Appropriated Fund Balance	(\$2,235,000.00)
	General Revenues Total	(\$2,235,000.00)
	Medical Insurance Revenue Accounts 4170:Other Fringe Benefits	(\$20,000.00)
	Medical Insurance Total	(\$20,000.00)
482 Medicare Benefits Total		(\$2,255,000.00)
483 Workers' Compensation	Benefits and Risk Revenue Accounts 4170:Other Fringe Benefits	(\$489,280.00)
	Benefits and Risk Total	(\$489,280.00)
483 Workers' Compensation Total		(\$489,280.00)
484 Property and Liability Insurance	Benefits and Risk Revenue Accounts 4040:Departmental Charges 4170:Other Fringe Benefits	(\$1,252,533.00)
	Benefits and Risk Total	(\$1,328,983.00)
484 Property and Liability Insurance Total		(\$1,328,983.00)
Grand Total		(\$454,479,768.00)

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

Fund	Cost Center/Ledger Summary/Ledger/Category	Sum of Total Budget
100 General	AB Tech	
	Program Support	
	6520:Program Support	
	Community College	\$6,775,600.00
	AB Tech Total	\$6,775,600.00
	Animal Services	
	Operating Expenditures - Discretionary	
	6000:Utilities	
	Utilities	\$20,000.00
	6090:Contract and Professional Services	
	Contracted Services	\$1,206,442.00
	6525:Telecommunications	
	Telephone	\$2,200.00
	Operating Expenditures - Non-Discretionary	
	6510:Non Discretionary	
	Non Discretionary Copier Rental	\$3,600.00
	Animal Services Total	\$1,232,242.00
Arts, Museum & History		
Program Support		
6520:Program Support		
Program Support	\$100,000.00	
Arts, Museum & History Total	\$100,000.00	
Asheville City Schools		
Program Support		
6520:Program Support		
Local Current Expense	\$12,626,196.00	
Asheville City Schools Total	\$12,626,196.00	
Behavioral Health		
Program Support		
6520:Program Support		
Program Support	\$989,615.00	
Behavioral Health Consult	\$600,000.00	
Behavioral Health Total	\$1,589,615.00	
Benefits and Risk		
Salaries And Benefits		
5000:Salaries and Wages		
Longevity	\$18,085.00	
Salary	\$377,828.00	
5030:Benefits		
Employer 401(k)	\$30,226.00	
Health Insurance	\$110,700.00	
LGERS	\$1,060.00	
Life Insurance	\$224.00	
Payroll Taxes	\$30,287.00	
State Retirement	\$35,434.00	
Unemployment	\$200.00	
Workers Comp	\$1,280.00	
Operating Expenditures - Discretionary		
6020:Travel and Training		
Employee Training	\$3,000.00	
Travel	\$8,000.00	
6060:Office Expenses		
Dues and Subscriptions	\$3,000.00	
Office Supplies	\$1,000.00	
Postage	\$1,500.00	
Printing	\$400.00	
6090:Contract and Professional Services		
Public Transportation Employee Benefit	\$3,126.00	
6105:Charges and Fees		
(Blank)	\$1,300.00	
Operating Expenditures - Non-Discretionary		
6510:Non Discretionary		
Non Discretionary Insurance and Bonds	\$1,220.00	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

	Non Discretionary Telephone	\$3,000.00
	<u>Benefits and Risk Total</u>	<u>\$630,870.00</u>
Budget		
Salaries And Benefits		
5000:Salaries and Wages		
	Longevity	\$9,713.00
	Salary	\$265,134.00
5030:Benefits		
	Employer 401(k)	\$21,211.00
	Health Insurance	\$73,800.00
	LGERS	\$795.00
	Life Insurance	\$168.00
	Payroll Taxes	\$21,026.00
	State Retirement	\$24,599.00
	Unemployment	\$150.00
	Workers Comp	\$960.00
Operating Expenditures - Discretionary		
6020:Travel and Training		
	Airfare	\$1,300.00
	Airfare - Miscellaneous Fees	\$150.00
	Lodging	\$3,972.00
	Training	\$6,050.00
	Travel	\$3,646.00
6060:Office Expenses		
	Books and Supplies	\$500.00
	Dues and Subscriptions	\$1,625.00
	Office Supplies	\$5,000.00
	Postage	\$150.00
6090:Contract and Professional Services		
	Professional Services	\$1,500.00
Operating Expenditures - Non-Discretionary		
6510:Non Discretionary		
	Non Discretionary Copier Rental	\$4,000.00
	Non Discretionary Insurance and Bonds	\$2,412.00
	Non Discretionary Telephone	\$2,854.00
	<u>Budget Total</u>	<u>\$450,715.00</u>
Buncombe County Schools		
Program Support		
6520:Program Support		
	Local Current Expense	\$68,052,371.00
	<u>Buncombe County Schools Total</u>	<u>\$68,052,371.00</u>
Child Care Centers		
Salaries And Benefits		
5030:Benefits		
	Health Insurance	\$55,350.00
	<u>Child Care Centers Total</u>	<u>\$55,350.00</u>
CJIS		
Salaries And Benefits		
5000:Salaries and Wages		
	Longevity	\$18,339.00
	Salary	\$484,073.00
	Temporary Salary	\$7,000.00
5030:Benefits		
	Employer 401(k)	\$38,726.00
	Health Insurance	\$147,600.00
	LGERS	\$1,855.00
	Life Insurance	\$392.00
	Payroll Taxes	\$38,970.00
	State Retirement	\$44,966.00
	Unemployment	\$350.00
	Workers Comp	\$2,240.00
Operating Expenditures - Discretionary		
6020:Travel and Training		
	Employee Training	\$9,000.00
	Travel	\$9,000.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

6060:Office Expenses	
Office Supplies	\$7,000.00
Postage	\$100.00
6090:Contract and Professional Services	
Contracted Services	\$30,000.00
6500:Information Technology	
Infrastructure Refresh	\$65,000.00
Software Licensing	\$430,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$3,100.00
Non Discretionary Insurance and Bonds	\$2,135.00
Non Discretionary Telephone	\$6,000.00
CJIS Total	\$1,345,846.00

Community Engagement	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$14,040.00
Salary	\$265,784.00
5030:Benefits	
Employer 401(k)	\$21,263.00
Health Insurance	\$73,800.00
LGERS	\$1,060.00
Life Insurance	\$224.00
Payroll Taxes	\$21,407.00
State Retirement	\$25,044.00
Unemployment	\$200.00
Workers Comp	\$1,280.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Training	\$9,000.00
Travel	\$6,069.00
6060:Office Expenses	
Meetings	\$8,000.00
Office Supplies	\$5,000.00
Printing	\$1,500.00
6090:Contract and Professional Services	
Contracted Services	\$270,558.00
Professional Services	\$15,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Insurance and Bonds	\$1,855.00
Non Discretionary Telephone	\$7,200.00
Community Engagement Total	\$748,284.00

Community Relations	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$7,478.00
Salary	\$220,929.00
5030:Benefits	
Employer 401(k)	\$17,674.00
Health Insurance	\$73,800.00
LGERS	\$1,060.00
Life Insurance	\$224.00
Payroll Taxes	\$17,473.00
State Retirement	\$20,442.00
Unemployment	\$200.00
Workers Comp	\$1,280.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$3,600.00
Travel	\$5,200.00
6060:Office Expenses	
Dues and Subscriptions	\$7,100.00
Office Supplies	\$4,000.00
Postage	\$100.00
Printing	\$12,000.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

6070:Maintenance and Repair	
Equipment Maintenance	\$3,000.00
6090:Contract and Professional Services	
Professional Services	\$14,229.00
6160:Advertising	
Advertising	\$20,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Insurance and Bonds	\$1,220.00
Non Discretionary Telephone	\$3,600.00
Community Relations Total	\$434,609.00

Cooperative Extension

Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$1,500.00
Travel	\$2,200.00
6040:Rent and Lease	
Equipment Rental	\$1,350.00
6060:Office Expenses	
Dues and Subscriptions	\$1,600.00
Education and Program Materials	\$500.00
Office Supplies	\$12,600.00
Postage	\$693.00
Printing	\$500.00
6070:Maintenance and Repair	
Equipment Maintenance	\$700.00
6090:Contract and Professional Services	
Contracted Services	\$6,200.00
NC State Contract	\$417,243.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$9,386.00
Non Discretionary Insurance and Bonds	\$277.00
Non Discretionary Telephone	\$3,000.00
Cooperative Extension Total	\$457,749.00

County Manager

Salaries And Benefits

5000:Salaries and Wages	
Longevity	\$26,541.00
Salary	\$1,172,993.00
5030:Benefits	
Employer 401(k)	\$93,287.00
Health Insurance	\$221,400.00
LGERS	\$2,650.00
Life Insurance	\$560.00
Payroll Taxes	\$91,764.00
State Retirement	\$106,740.00
Unemployment	\$500.00
Workers Comp	\$3,200.00

Operating Expenditures - Discretionary

6020:Travel and Training	
Airfare	\$600.00
Airfare - Miscellaneous Fees	\$50.00
Employee Training	\$5,855.00
Lodging	\$10,411.00
Non Discretionary Motor Fuel	\$140.00
Registration	\$3,800.00
Rental Car	\$300.00
Training	\$200.00
Transportation	\$770.00
Travel	\$17,306.00
6060:Office Expenses	
Books and Supplies	\$1,000.00
Dues and Subscriptions	\$19,685.00
Office Supplies	\$14,150.00
Postage	\$1,500.00
6070:Maintenance and Repair	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Equipment Maintenance	\$300.00
6090:Contract and Professional Services	
Contracted Services	\$35,000.00
Professional Services	\$245,000.00
6500:Information Technology	
Non Discretionary Telephone	\$2,620.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$12,000.00
Non Discretionary Insurance and Bonds	\$5,037.00
Non Discretionary Telephone	\$5,310.00
Program Support	
6520:Program Support	
Community Clean Energy	\$350,000.00
County Manager Total	\$2,450,669.00
Cultural and Recreational	
Salaries And Benefits	
5000:Salaries and Wages	
Salary	\$185,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Other Post Employment Benefits	\$67,308.00
Cultural and Recreational Total	\$252,308.00
Debt	
Debt Service	
6300:Debt Service	
Debt Service Charges	\$300,000.00
Interest Payments	\$7,683,400.00
Principal Payments	\$14,138,169.00
Debt Total	\$22,121,569.00
Detention Center	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$265,151.00
Overtime	\$34,000.00
Salary	\$8,856,214.00
Temporary Salary	\$202,173.00
5030:Benefits	
Employer 401(k)	\$696,265.00
Health Insurance	\$3,948,300.00
LGERS	\$52,735.00
Life Insurance	\$10,976.00
Payroll Taxes	\$715,851.00
State Retirement	\$841,581.00
Unemployment	\$9,800.00
Workers Comp	\$62,720.00
Operating Expenditures - Discretionary	
6000:Utilities	
Utilities	\$529,671.00
6010:Uniforms	
Uniforms	\$117,290.00
6020:Travel and Training	
Employee Training	\$15,600.00
Travel	\$11,198.00
6060:Office Expenses	
Employee Lunches	\$10,000.00
Inmate Supplies	\$100,822.00
Miscellaneous	\$13,895.00
Non Food Office Provisions	\$49,553.00
Office Food and Provisions	\$502,700.00
Office Supplies	\$80,928.00
Postage	\$7,511.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$258,014.00
Equipment Maintenance	\$38,959.00
6090:Contract and Professional Services	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Contracted Services	\$1,355,845.00
Inmate Medical Services	\$300,000.00
Medical Services	\$18,000.00
NCDC Housing	\$40,000.00
6110:Medical Supplies	
Medical Supplies	\$25,643.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$22,540.00
Non Discretionary Insurance and Bonds	\$183,528.00
Non Discretionary Telephone	\$33,000.00
Detention Center Total	\$19,410,463.00

Direct Assistance

Program Support

6520:Program Support

Additional Standard Board Rate IV-E	\$3,078,354.00
Additional Standard Board Rate State	\$1,019,746.00
Adoption Assistance	\$811,692.00
Adoption Vendor - Medical	\$115,364.00
Contracts, Grants & Subcontractors	\$30,000.00
Crisis Intervention Program	\$863,499.00
Energy Neighbor	\$55,460.00
Family Preservation Adult	\$54,750.00
General Assistance	\$23,500.00
Helping Each Member Cope	\$9,655.00
Low-Income Energy Assistance Program (LIHEAP)	\$863,499.00
Non-Emergency Medicaid Transportation	\$58,334.00
Services for the Blind	\$8,813.00
Special Assistance	\$1,500,000.00
Temporary Assistance for Needy Families (TANF)	\$400,500.00
Unclaimed Bodies	\$18,000.00
Direct Assistance Total	\$8,911,166.00

Division of Social Services

Salaries And Benefits

5000:Salaries and Wages

Longevity	\$1,036,382.00
Salary	\$25,650,867.00
Temporary Salary	\$161,735.00

5030:Benefits

Employer 401(k)	\$2,052,071.00
Health Insurance	\$7,656,012.00
LGMERS	\$119,250.00
Life Insurance	\$24,679.00
Payroll Taxes	\$2,053,947.00
State Retirement	\$2,391,333.00
Unemployment	\$22,500.00
Workers Comp	\$144,000.00

Operating Expenditures - Discretionary

6020:Travel and Training

Client Related Travel	\$404,370.00
Rental Car	\$10,400.00
Training	\$127,905.00
Training/Meeting Food	\$6,825.00
Travel	\$111,371.00

6040:Rent and Lease

Land Rental	\$85,156.00
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6060:Office Expenses

Dues and Subscriptions	\$8,492.00
Office Supplies	\$226,000.00
Postage	\$125,000.00
Printing	\$13,400.00

6070:Maintenance and Repair

Building and Grounds Maintenance	\$42,600.00
Equipment Maintenance	\$10,000.00

6090:Contract and Professional Services

Background Checks	\$29,800.00
Behavioral Health Consult	\$221,500.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Building Security	\$98,506.00
Contract Workers	\$322,000.00
Contracted Services	\$198,990.00
Disposal Services	\$16,672.00
DNA Testing	\$15,000.00
Drug Testing	\$43,300.00
File and Mail Management	\$897,664.00
Human Resource Development	\$6,500.00
Interpreter - Other Languages	\$4,627.00
Interpreter - Spanish	\$53,905.00
Interpreter - UK/Russian	\$4,627.00
Janitorial Expense	\$254,161.00
Legal Services	\$15,850.00
Neutral Facilitation	\$110,000.00
Parenting Education	\$28,000.00
Professional Services	\$92,878.00
Substance Abuse Services	\$612,663.00
Transcription Service	\$275,000.00
6105:Charges and Fees	
Bank Service Charges	\$7,000.00
Court Filing Fees	\$6,000.00
Credit Card Processing Fee	\$2,000.00
Vital Records	\$2,000.00
6160:Advertising	
Advertising	\$4,800.00
Legal Advertising	\$10,000.00
6525:Telecommunications	
Telephone	\$3,480.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$120,000.00
Non Discretionary Insurance and Bonds	\$1,803,692.00
Non Discretionary Motor Fuel	\$8,500.00
Non Discretionary Telephone	\$247,740.00
Program Support	
6520:Program Support	
Adult Day Care	\$124,515.00
Adult In-Home Aide	\$100,000.00
Batterer Intervention	\$105,000.00
Board - SSI (Trust)	\$110,000.00
Child Care	\$75,000.00
Client Supplies	\$87,000.00
Client Support	\$82,402.00
Client Training	\$500.00
Client Transportation	\$199,000.00
Community Child Protection Team	\$1,700.00
Consumer Credit Counseling	\$3,800.00
Contracts, Grants & Subcontractors	\$1,026,066.00
Crisis Intervention Program	\$126,949.00
Domestic Violence Lethality Prevention	\$46,118.00
Emergency Placements	\$58,213.00
Guardianship	\$422,000.00
Home Assessment	\$16,000.00
Kinship Care Coordination	\$50,000.00
LINKS - Independent Living	\$66,242.00
LINKS Trust - Transitional Funds	\$115,000.00
Low-Income Energy Assistance Program (LIHEAP)	\$126,949.00
Medical Expense	\$3,000.00
Non-Emergency Medicaid Transportation	\$516,834.00
Program Administration	\$2,028,370.00
Recruitment and Retention	\$35,000.00
Respite	\$2,500.00
Social Work Visitations	\$343,500.00
Temporary Assistance for Needy Families (TANF)	\$31,000.00
Tutoring	\$2,500.00
Division of Social Services Total	\$53,906,308.00

Economic & Physical Development
 Operating Expenditures - Non-Discretionary

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

6510:Non Discretionary	
Non Discretionary Other Post Employment Benefits	\$73,460.00
Economic & Physical Development Total	\$73,460.00
Economic Development	
Operating Expenditures - Discretionary	
6090:Contract and Professional Services	
Contracted Services	\$45,000.00
Program Support	
6520:Program Support	
Contracts, Grants & Subcontractors	\$400,000.00
Incentive	\$1,520,705.00
Economic Development Total	\$1,965,705.00
Education Support	
Operating Expenditures - Discretionary	
6090:Contract and Professional Services	
Contracted Services	\$317,500.00
Education Support Total	\$317,500.00
Elections	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$20,920.00
Overtime	\$35,000.00
Salary	\$494,778.00
Temporary Salary	\$26,050.00
5030:Benefits	
Employer 401(k)	\$40,722.00
Health Insurance	\$193,725.00
LGRS	\$2,385.00
Life Insurance	\$448.00
Payroll Taxes	\$44,121.00
State Retirement	\$47,430.00
Unemployment	\$400.00
Workers Comp	\$2,560.00
Operating Expenditures - Discretionary	
6010:Uniforms	
Uniforms	\$500.00
6020:Travel and Training	
Employee Training	\$5,000.00
Rental Car	\$500.00
Travel	\$25,000.00
6030:Vehicle Expense	
Auto Supplies	\$500.00
6040:Rent and Lease	
Office Space Rental	\$134,900.00
6060:Office Expenses	
Office Supplies	\$81,799.00
Postage	\$63,535.00
Printing	\$222,381.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$5,000.00
Equipment Maintenance	\$109,500.00
6090:Contract and Professional Services	
Contracted Services	\$923,888.00
Professional Services	\$2,000.00
6160:Advertising	
Legal Advertising	\$5,000.00
6500:Information Technology	
Data Processing	\$165,600.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$3,500.00
Non Discretionary Insurance and Bonds	\$5,484.00
Non Discretionary Motor Fuel	\$3,000.00
Non Discretionary Telephone	\$42,400.00
Elections Total	\$2,708,026.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Emergency Services	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$322,019.00
Overtime	\$140,000.00
Salary	\$7,577,847.00
Temporary Salary	\$309,358.00
5030:Benefits	
Employer 401(k)	\$612,231.00
Health Insurance	\$2,802,950.00
LGERS	\$35,775.00
Life Insurance	\$7,504.00
Payroll Taxes	\$638,714.00
State Retirement	\$714,444.00
Unemployment	\$6,700.00
Workers Comp	\$42,880.00
Operating Expenditures - Discretionary	
6010:Uniforms	
Cleaning Expense	\$75,000.00
Uniforms	\$68,200.00
6020:Travel and Training	
Employee Training	\$36,200.00
Travel	\$33,000.00
6040:Rent and Lease	
Equipment Rental	\$1,000.00
6060:Office Expenses	
Dues and Subscriptions	\$8,000.00
Office Supplies	\$65,200.00
Postage	\$5,000.00
Printing	\$2,000.00
Signage	\$25,000.00
Standby Supplies	\$20,000.00
6070:Maintenance and Repair	
Equipment Maintenance	\$43,888.00
6075:Equipment	
Non Capital Equipment	\$61,250.00
6090:Contract and Professional Services	
Contracted Services	\$667,737.00
6110:Medical Supplies	
Medical Supplies	\$567,500.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$6,000.00
Non Discretionary Insurance and Bonds	\$164,031.00
Non Discretionary Motor Fuel	\$181,000.00
Non Discretionary Telephone	\$39,800.00
Program Support	
6520:Program Support	
Arson Task Force	\$2,750.00
BC Firefighters Association	\$10,000.00
Emergency Services Total	\$15,292,978.00
Family Justice Center	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$2,439.00
Salary	\$81,307.00
5030:Benefits	
Employer 401(k)	\$6,505.00
Health Insurance	\$18,450.00
LGERS	\$265.00
Life Insurance	\$56.00
Payroll Taxes	\$6,407.00
State Retirement	\$7,495.00
Unemployment	\$50.00
Workers Comp	\$320.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$300.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Travel	\$2,481.00
6060:Office Expenses	
Dues and Subscriptions	\$500.00
Education and Program Materials	\$320.00
Office Supplies	\$14,782.00
Postage	\$25.00
Printing	\$2,000.00
6090:Contract and Professional Services	
Contracted Services	\$173,700.00
Disposal Services	\$980.00
Janitorial Expense	\$15,154.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$5,840.00
Non Discretionary Insurance and Bonds	\$305.00
Non Discretionary Motor Fuel	\$120.00
Non Discretionary Telephone	\$8,789.00
Family Justice Center Total	\$348,590.00

Finance

Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$40,879.00
Salary	\$1,204,172.00
Temporary Salary	\$35,000.00
5030:Benefits	
Employer 401(k)	\$95,569.00
Health Insurance	\$396,675.00
LGERS	\$4,505.00
Life Insurance	\$952.00
Payroll Taxes	\$97,923.00
State Retirement	\$110,576.00
Unemployment	\$850.00
Workers Comp	\$5,440.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$11,350.00
Travel	\$44,800.00
6040:Rent and Lease	
Equipment Rental	\$4,000.00
6060:Office Expenses	
Books and Supplies	\$1,000.00
Dues and Subscriptions	\$2,820.00
Office Supplies	\$17,800.00
Postage	\$7,000.00
Printing	\$3,000.00
6090:Contract and Professional Services	
Contracted Services	\$31,890.00
File and Mail Management	\$70,516.00
Professional Services	\$222,500.00
6105:Charges and Fees	
Bank Service Charges	\$1,200.00
6160:Advertising	
Advertising	\$2,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$5,000.00
Non Discretionary Insurance and Bonds	\$10,799.00
Non Discretionary Motor Fuel	\$500.00
Non Discretionary Telephone	\$4,200.00
Finance Total	\$2,432,916.00

Fleet Services

Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$14,159.00
Salary	\$310,384.00
5030:Benefits	
Employer 401(k)	\$24,054.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Health Insurance	\$193,725.00
LGERS	\$1,590.00
Life Insurance	\$336.00
Payroll Taxes	\$24,827.00
State Retirement	\$28,178.00
Unemployment	\$300.00
Workers Comp	\$1,920.00
Operating Expenditures - Discretionary	
6000:Utilities	
Utilities	\$21,000.00
6010:Uniforms	
Uniforms	\$3,500.00
6020:Travel and Training	
Employee Training	\$1,500.00
6030:Vehicle Expense	
Auto Maintenance	\$467,075.00
Tag and Title	\$10,000.00
6060:Office Expenses	
Dues and Subscriptions	\$5,700.00
Office Supplies	\$1,900.00
Postage	\$50.00
Safety Equipment	\$1,000.00
Small Tools	\$1,500.00
6070:Maintenance and Repair	
Equipment Maintenance	\$2,500.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$850.00
Non Discretionary Insurance and Bonds	\$3,214.00
Non Discretionary Motor Fuel	\$12,698.00
Non Discretionary Telephone	\$6,000.00
Fleet Services Total	\$1,137,960.00
General Government	
Salaries And Benefits	
5000:Salaries and Wages	
Salary	\$185,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Other Post Employment Benefits	\$380,188.00
Contingency	
9002:Budgetary Contingency	
(Blank)	\$50,000.00
General Government Total	\$615,188.00
General Services	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$81,472.00
Overtime	\$2,948.00
Salary	\$1,910,025.00
Temporary Salary	\$52,790.00
5030:Benefits	
Employer 401(k)	\$152,802.00
Health Insurance	\$738,000.00
LGERS	\$10,865.00
Life Insurance	\$2,240.00
Payroll Taxes	\$157,379.00
State Retirement	\$178,503.00
Unemployment	\$2,000.00
Workers Comp	\$12,800.00
Operating Expenditures - Discretionary	
6000:Utilities	
Utilities	\$1,637,804.00
6010:Uniforms	
Uniforms	\$18,204.00
6020:Travel and Training	
Certifications	\$3,000.00
Employee Training	\$5,613.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Travel	\$3,528.00
6030:Vehicle Expense	
Auto Supplies	\$5,000.00
6040:Rent and Lease	
Land Rental	\$129,177.00
6060:Office Expenses	
Dues and Subscriptions	\$1,400.00
Office Supplies	\$71,859.00
Printing	\$500.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$742,651.00
Equipment Maintenance	\$40,000.00
6075:Equipment	
Non Capital Equipment	\$15,245.00
6090:Contract and Professional Services	
Contracted Services	\$1,276,887.00
Professional Services	\$12,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$3,198.00
Non Discretionary Insurance and Bonds	\$46,826.00
Non Discretionary Motor Fuel	\$53,731.00
Non Discretionary Telephone	\$35,869.00
Postage	\$100.00
Capital Outlay	
7000:Capital Outlay	
Capital Equipment	\$55,000.00
Pool Resurfacing	\$60,000.00
General Services Total	\$7,519,416.00

Governing Body

Salaries And Benefits

5000:Salaries and Wages	
Longevity	\$11,370.00
Salary	\$355,418.00
5030:Benefits	
457 Prudential	\$17,181.00
Employer 401(k)	\$11,251.00
Health Insurance	\$221,400.00
LTERS	\$530.00
Life Insurance	\$112.00
Payroll Taxes	\$28,059.00
State Retirement	\$13,011.00
Unemployment	\$450.00
Workers Comp	\$2,880.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Lodging	\$1,664.00
Registration	\$2,800.00
Travel	\$1,408.00
6060:Office Expenses	
Dues and Subscriptions	\$245,450.00
Office Supplies	\$8,000.00
Postage	\$700.00
Printing	\$1,000.00
6090:Contract and Professional Services	
Contracted Services	\$2,000.00
Professional Services	\$36,000.00
6160:Advertising	
Advertising	\$3,500.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$3,500.00
Non Discretionary Insurance and Bonds	\$5,145.00
Non Discretionary Telephone	\$8,500.00
Governing Body Total	\$981,329.00

Human Resources

Salaries And Benefits

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

5000:Salaries and Wages	
Longevity	\$22,308.00
Salary	\$607,546.00
5030:Benefits	
Employer 401(k)	\$47,315.00
Health Insurance	\$156,825.00
LGERS	\$2,120.00
Life Insurance	\$448.00
Payroll Taxes	\$48,184.00
State Retirement	\$54,930.00
Unemployment	\$400.00
Workers Comp	\$2,560.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Airfare	\$800.00
Airfare - Miscellaneous Fees	\$140.00
Certifications	\$2,400.00
Employee Training	\$2,400.00
Lodging	\$3,600.00
Registration	\$5,450.00
Rental Car	\$1,500.00
Travel	\$1,800.00
6060:Office Expenses	
Dues and Subscriptions	\$11,045.00
Education and Program Materials	\$2,500.00
Employee Recognition	\$18,000.00
Office Supplies	\$6,600.00
Postage	\$1,500.00
Printing	\$500.00
6090:Contract and Professional Services	
Background Checks	\$8,400.00
Contracted Services	\$17,740.00
Drug Testing	\$8,400.00
Legal Services	\$2,500.00
Professional Services	\$2,000.00
6105:Charges and Fees	
Flex Plan Administration	\$25,750.00
6160:Advertising	
Advertising	\$5,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$5,800.00
Non Discretionary Insurance and Bonds	\$4,289.00
Non Discretionary Telephone	\$2,969.00
Human Resources Total	\$1,083,719.00
Human Services	
Salaries And Benefits	
5000:Salaries and Wages	
Salary	\$30,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Other Post Employment Benefits	\$819,602.00
Human Services Total	\$849,602.00
Identification Bureau	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$35,863.00
Salary	\$969,582.00
Temporary Salary	\$15,000.00
5030:Benefits	
Employer 401(k)	\$77,566.00
Health Insurance	\$442,800.00
LGERS	\$5,565.00
Life Insurance	\$1,120.00
Payroll Taxes	\$78,064.00
State Retirement	\$91,330.00
Unemployment	\$1,000.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Workers Comp	\$6,400.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$2,500.00
Travel	\$1,250.00
6060:Office Expenses	
Dues and Subscriptions	\$230.00
Office Supplies	\$17,914.00
Postage	\$3,400.00
6070:Maintenance and Repair	
Equipment Maintenance	\$35,000.00
6500:Information Technology	
Technology Refresh	\$9,500.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$4,000.00
Non Discretionary Insurance and Bonds	\$9,384.00
Non Discretionary Telephone	\$5,126.00
Identification Bureau Total	\$1,812,594.00

Information Technology	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$181,775.00
Salary	\$4,626,446.00
Temporary Salary	\$45,000.00
5030:Benefits	
Employer 401(k)	\$366,858.00
Health Insurance	\$1,300,725.00
LGERS	\$16,430.00
Life Insurance	\$3,472.00
Payroll Taxes	\$371,218.00
State Retirement	\$426,323.00
Unemployment	\$3,100.00
Workers Comp	\$19,840.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$75,000.00
Travel	\$59,000.00
6030:Vehicle Expense	
Auto Maintenance	\$1,000.00
6060:Office Expenses	
Office Supplies	\$50,000.00
Postage	\$750.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$5,000.00
6090:Contract and Professional Services	
Contracted Services	\$515,000.00
6500:Information Technology	
Infrastructure Refresh	\$683,000.00
Software Licensing	\$4,151,176.00
Technology Refresh	\$806,000.00
6525:Telecommunications	
Connectivity	\$254,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$6,000.00
Non Discretionary Insurance and Bonds	\$100,336.00
Non Discretionary Motor Fuel	\$4,000.00
Non Discretionary Telephone	\$60,000.00
Information Technology Total	\$14,131,449.00

Interfund Transfers	
Transfers And Other Financing	
8000:Interfund Transfer Expense	
(Blank)	\$4,777,854.00
Interfund Transfers Total	\$4,777,854.00

Internal Audit

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$7,469.00
Salary	\$169,261.00
5030:Benefits	
Employer 401(k)	\$13,541.00
Health Insurance	\$36,900.00
LGERS	\$530.00
Life Insurance	\$112.00
Payroll Taxes	\$13,520.00
State Retirement	\$15,817.00
Unemployment	\$100.00
Workers Comp	\$640.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Lodging	\$1,845.00
Training	\$4,500.00
Travel	\$1,500.00
6060:Office Expenses	
Dues and Subscriptions	\$1,125.00
Office Supplies	\$1,500.00
6090:Contract and Professional Services	
Contracted Services	\$20,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Insurance and Bonds	\$610.00
Non Discretionary Telephone	\$1,400.00
Internal Audit Total	\$290,370.00
JCPC - Juvenile Crime Prevention Council	
Operating Expenditures - Discretionary	
6060:Office Expenses	
Office Supplies	\$500.00
6090:Contract and Professional Services	
Professional Services	\$14,000.00
6160:Advertising	
Advertising	\$500.00
6500:Information Technology	
Web Development	\$500.00
JCPC - Juvenile Crime Prevention Council Total	\$15,500.00
Justice Resource Support	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$2,327.00
Salary	\$77,576.00
5030:Benefits	
Employer 401(k)	\$6,206.00
LGERS	\$265.00
Life Insurance	\$56.00
Payroll Taxes	\$6,113.00
State Retirement	\$7,151.00
Unemployment	\$50.00
Workers Comp	\$320.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$770.00
Travel	\$1,411.00
6040:Rent and Lease	
Office Space Rental	\$29,426.00
6060:Office Expenses	
Meetings	\$2,400.00
Office Supplies	\$9,908.00
Postage	\$100.00
Printing	\$1,593.00
6090:Contract and Professional Services	
Contracted Services	\$779,560.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Non Discretionary Copier Rental	\$3,500.00
Non Discretionary Insurance and Bonds	\$305.00
Non Discretionary Telephone	\$1,500.00
Justice Resource Support Total	\$930,537.00

Library

Salaries And Benefits

5000:Salaries and Wages

Longevity	\$90,496.00
Salary	\$2,136,070.00
Temporary Salary	\$641,338.00

5030:Benefits

Employer 401(k)	\$163,439.00
Health Insurance	\$1,005,525.00
LGERS	\$13,515.00
Life Insurance	\$2,968.00
Payroll Taxes	\$219,393.00
State Retirement	\$190,810.00
Unemployment	\$2,650.00
Workers Comp	\$16,960.00

Operating Expenditures - Discretionary

6000:Utilities

Utilities	\$210,000.00
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6020:Travel and Training

Employee Training	\$14,000.00
Travel	\$6,000.00

6040:Rent and Lease

Office Space Rental	\$10,025.00
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6060:Office Expenses

Books and Supplies	\$705,847.00
Dues and Subscriptions	\$71,600.00
Office Supplies	\$118,500.00
Postage	\$10,000.00
Printing	\$1,000.00

6070:Maintenance and Repair

Building and Grounds Maintenance	\$134,058.00
Equipment Maintenance	\$1,000.00

6090:Contract and Professional Services

Contracted Services	\$244,449.00
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6105:Charges and Fees

Collection Agency Fee	\$10,096.00
Credit Card Processing Fee	\$1,000.00

Operating Expenditures - Non-Discretionary

6510:Non Discretionary

Non Discretionary Copier Rental	\$17,904.00
Non Discretionary Insurance and Bonds	\$44,460.00
Non Discretionary Motor Fuel	\$1,000.00
Non Discretionary Telephone	\$10,382.00

Library Total	\$6,094,485.00
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Parking Services

Operating Expenditures - Discretionary

6090:Contract and Professional Services

Contracted Services	\$290,674.00
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Parking Services Total	\$290,674.00
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Parks, Greenways & Recreation

Salaries And Benefits

5000:Salaries and Wages

Longevity	\$27,739.00
Salary	\$627,525.00
Temporary Salary	\$47,200.00

5030:Benefits

Employer 401(k)	\$49,493.00
Health Insurance	\$359,775.00
LGERS	\$3,180.00
Life Insurance	\$672.00
Payroll Taxes	\$53,739.00
State Retirement	\$57,853.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Unemployment	\$600.00
Workers Comp	\$3,840.00
Operating Expenditures - Discretionary	
6000:Utilities	
Utilities	\$2,500.00
6010:Uniforms	
Uniforms	\$6,000.00
6020:Travel and Training	
Employee Training	\$6,000.00
Travel	\$14,700.00
6030:Vehicle Expense	
Auto Supplies	\$500.00
6060:Office Expenses	
Dues and Subscriptions	\$6,000.00
Education and Program Materials	\$2,000.00
Festival of Lights Expense	\$50,000.00
Health/Fitness Programming Expense	\$2,000.00
Miscellaneous	\$42,500.00
Office Food and Provisions	\$750.00
Office Supplies	\$10,000.00
Postage	\$350.00
Printing	\$6,000.00
Recreation and Educational Programming Expense	\$5,000.00
Sailboat Club Expense	\$1,500.00
Special Events Expense	\$4,400.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$36,000.00
Equipment Maintenance	\$6,500.00
6075:Equipment	
Non Capital Equipment	\$21,500.00
6090:Contract and Professional Services	
Contracted Services	\$452,857.00
Professional Services	\$40,000.00
6160:Advertising	
Advertising	\$10,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$3,500.00
Non Discretionary Insurance and Bonds	\$9,506.00
Non Discretionary Motor Fuel	\$5,000.00
Non Discretionary Telephone	\$11,000.00
Program Support	
6520:Program Support	
Contracts, Grants & Subcontractors	\$100,000.00
Parks, Greenways & Recreation Total	\$2,087,679.00
Performance Management	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$35,261.00
Salary	\$1,034,177.00
Temporary Salary	\$3,000.00
5030:Benefits	
Employer 401(k)	\$82,734.00
Health Insurance	\$202,950.00
LGERS	\$2,915.00
Life Insurance	\$616.00
Payroll Taxes	\$82,042.00
State Retirement	\$95,714.00
Unemployment	\$550.00
Workers Comp	\$3,520.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$28,200.00
Travel	\$2,500.00
6060:Office Expenses	
Dues and Subscriptions	\$2,000.00
Office Supplies	\$3,000.00
Operating Expenditures - Non-Discretionary	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

6510:Non Discretionary	
Non Discretionary Insurance and Bonds	\$5,939.00
Non Discretionary Telephone	\$11,760.00
Performance Management Total	\$1,596,878.00

Permits & Inspections

Salaries And Benefits

5000:Salaries and Wages

 Longevity

\$58,999.00

 Salary

\$1,369,156.00

5030:Benefits

 Employer 401(k)

\$109,570.00

 Health Insurance

\$461,250.00

 LGERS

\$5,830.00

 Life Insurance

\$1,232.00

 Payroll Taxes

\$109,254.00

 State Retirement

\$127,820.00

 Unemployment

\$1,100.00

 Workers Comp

\$7,040.00

Operating Expenditures - Discretionary

6010:Uniforms

 Uniforms

\$3,050.00

6020:Travel and Training

 Employee Training

\$15,949.00

 Travel

\$5,000.00

6060:Office Expenses

 Dues and Subscriptions

\$1,300.00

 Office Supplies

\$16,000.00

 Postage

\$500.00

 Printing

\$6,000.00

6090:Contract and Professional Services

 Contracted Services

\$50,000.00

 Homeowner Recovery

\$13,733.00

6105:Charges and Fees

 Credit Card Processing Fee

\$42,500.00

Operating Expenditures - Non-Discretionary

6510:Non Discretionary

 Non Discretionary Copier Rental

\$6,000.00

 Non Discretionary Insurance and Bonds

\$12,649.00

 Non Discretionary Motor Fuel

\$34,850.00

 Non Discretionary Telephone

\$18,700.00

Permits & Inspections Total	\$2,477,482.00
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Planning

Salaries And Benefits

5000:Salaries and Wages

 Longevity

\$48,467.00

 Salary

\$1,184,713.00

 Temporary Salary

\$5,200.00

5030:Benefits

 Employer 401(k)

\$94,777.00

 Health Insurance

\$387,450.00

 LGERS

\$4,240.00

 Life Insurance

\$896.00

 Payroll Taxes

\$94,736.00

 State Retirement

\$110,370.00

 Unemployment

\$800.00

 Workers Comp

\$5,120.00

Operating Expenditures - Discretionary

6020:Travel and Training

 Employee Training

\$16,940.00

 Travel

\$27,912.00

6060:Office Expenses

 Dues and Subscriptions

\$5,731.00

 Office Supplies

\$24,000.00

 Postage

\$15,000.00

 Printing

\$2,500.00

6090:Contract and Professional Services

 Professional Services

\$54,693.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

6105:Charges and Fees	
Court Filing Fees	\$2,000.00
Credit Card Processing Fee	\$2,000.00
6160:Advertising	
Legal Advertising	\$30,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$13,000.00
Non Discretionary Insurance and Bonds	\$8,653.00
Non Discretionary Motor Fuel	\$8,000.00
Non Discretionary Telephone	\$16,000.00
Planning Total	\$2,163,198.00

Pre-K	
Program Support	
6520:Program Support	
Local Current Expense	\$2,748,589.00
Pre-K Total	\$2,748,589.00

Pre-trial Release	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$28,100.00
Salary	\$608,143.00
Temporary Salary	\$21,840.00
5030:Benefits	
Employer 401(k)	\$48,651.00
Health Insurance	\$184,500.00
LGERS	\$3,180.00
Life Insurance	\$672.00
Payroll Taxes	\$50,343.00
State Retirement	\$56,944.00
Unemployment	\$600.00
Workers Comp	\$3,840.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Airfare	\$2,800.00
Employee Training	\$4,800.00
Travel	\$2,240.00
6060:Office Expenses	
Office Supplies	\$7,200.00
6090:Contract and Professional Services	
Contracted Services	\$28,000.00
Professional Services	\$5,700.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$7,850.00
Non Discretionary Insurance and Bonds	\$13,890.00
Non Discretionary Motor Fuel	\$3,000.00
Non Discretionary Telephone	\$9,826.00
Pre-trial Release Total	\$1,092,119.00

Public Health	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$307,026.00
Salary	\$7,496,126.00
Temporary Salary	\$205,298.00
5030:Benefits	
Employer 401(k)	\$594,793.00
Health Insurance	\$2,768,238.00
LGERS	\$29,415.00
Life Insurance	\$6,737.00
Payroll Taxes	\$612,644.00
State Retirement	\$693,702.00
Unemployment	\$5,550.00
Workers Comp	\$35,520.00
Operating Expenditures - Discretionary	
6010:Uniforms	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Uniform Cleaning	\$1,290.00
Uniforms	\$625.00
6020:Travel and Training	
Training	\$79,210.00
Training/Meeting Food	\$1,925.00
Travel	\$192,504.00
6040:Rent and Lease	
Land Rental	\$24,018.00
6060:Office Expenses	
Dues and Subscriptions	\$20,939.00
Education and Program Materials	\$45,345.00
Meetings	\$4,946.00
Office Supplies	\$145,500.00
Postage	\$25,000.00
Printing	\$22,327.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$5,000.00
Equipment Maintenance	\$8,810.00
6090:Contract and Professional Services	
Building Security	\$24,626.00
Contracted Services	\$3,812,165.00
Disposal Services	\$7,500.00
Drug Testing	\$700.00
File and Mail Management	\$53,328.00
Interpreter - Other Languages	\$7,000.00
Interpreter - Spanish	\$2,500.00
Interpreter - UK/Russian	\$2,000.00
Janitorial Expense	\$49,724.00
Legal Services	\$1,650.00
Professional Services	\$337,160.00
6105:Charges and Fees	
Credit Card Processing Fee	\$5,500.00
6110:Medical Supplies	
Flu Vaccine	\$33,000.00
Medical Supplies	\$142,000.00
Pharmaceuticals	\$128,363.00
Vaccines	\$543,392.00
6525:Telecommunications	
Telephone	\$8,438.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$35,000.00
Non Discretionary Insurance and Bonds	\$86,644.00
Non Discretionary Motor Fuel	\$19,768.00
Non Discretionary Telephone	\$83,562.00
Program Support	
6520:Program Support	
Client Support	\$60,000.00
Client Training	\$225.00
Client Transportation	\$4,200.00
Contracts, Grants & Subcontractors	\$2,691,000.00
Public Health Total	\$21,471,933.00
Public Safety	
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Other Post Employment Benefits	\$659,442.00
Contingency	
9002:Budgetary Contingency	
(Blank)	\$50,000.00
Public Safety Total	\$709,442.00
Public Safety Training Center	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$11,436.00
Salary	\$235,558.00
5030:Benefits	
Employer 401(k)	\$18,845.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Health Insurance	\$73,800.00
LGERS	\$1,060.00
Life Insurance	\$224.00
Payroll Taxes	\$18,895.00
State Retirement	\$22,106.00
Unemployment	\$200.00
Workers Comp	\$1,280.00
Operating Expenditures - Discretionary	
6000:Utilities	
Utilities	\$140,566.00
6010:Uniforms	
Uniforms	\$5,600.00
6020:Travel and Training	
(Blank)	\$2,000.00
Employee Training	\$2,000.00
6030:Vehicle Expense	
Auto Maintenance	\$1,100.00
6060:Office Expenses	
Dues and Subscriptions	\$500.00
Office Supplies	\$4,500.00
Postage	\$300.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$163,875.00
Equipment Maintenance	\$426,000.00
6090:Contract and Professional Services	
(Blank)	\$52,500.00
Contracted Services	\$88,000.00
Janitorial Expense	\$54,103.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$3,225.00
Non Discretionary Insurance and Bonds	\$9,499.00
Non Discretionary Motor Fuel	\$3,500.00
Non Discretionary Telephone	\$8,000.00
Public Safety Training Center Total	\$1,348,672.00

Register of Deeds

Salaries And Benefits

5000:Salaries and Wages

Longevity	\$34,621.00
Salary	\$843,759.00
Temporary Salary	\$8,000.00

5030:Benefits

Employer 401(k)	\$67,501.00
Health Insurance	\$332,100.00
LGERS	\$4,505.00
Life Insurance	\$952.00
Payroll Taxes	\$67,808.00
Register of Deeds Supplemental Retirement Payment	\$20,850.00
State Retirement	\$78,615.00
Unemployment	\$850.00
Workers Comp	\$5,440.00

Operating Expenditures - Discretionary

6020:Travel and Training

Travel	\$10,000.00
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6060:Office Expenses

Dues and Subscriptions	\$2,000.00
Office Supplies	\$35,000.00
Postage	\$8,000.00
Printing	\$10,000.00

6070:Maintenance and Repair

Equipment Maintenance	\$1,500.00
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6090:Contract and Professional Services

Contracted Services	\$75,050.00
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6105:Charges and Fees

Credit Card Processing Fee	\$10,000.00
Excise Tax	\$2,352,000.00

Operating Expenditures - Non-Discretionary

6510:Non Discretionary

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Non Discretionary Copier Rental	\$30,000.00
Non Discretionary Insurance and Bonds	\$10,244.00
Non Discretionary Telephone	\$2,500.00
Register of Deeds Total	\$4,011,295.00

Sheriff's Office

Salaries And Benefits

5000:Salaries and Wages

Longevity	\$432,056.00
Overtime	\$138,015.00
Salary	\$10,865,343.00
Temporary Salary	\$177,853.00

5030:Benefits

Employer 401(k)	\$842,462.00
Health Insurance	\$4,935,375.00
LGERS	\$56,975.00
Life Insurance	\$11,704.00
Payroll Taxes	\$888,414.00
Sheriff Supplemental Retirement Payment	\$26,800.00
State Retirement	\$1,068,965.00
Unemployment	\$10,450.00
Workers Comp	\$66,880.00

Operating Expenditures - Discretionary

6010:Uniforms

Ammunition	\$70,000.00
Uniforms	\$277,396.00
Vests	\$30,000.00

6020:Travel and Training

Employee Training	\$62,800.00
Travel	\$40,600.00

6030:Vehicle Expense

Auto Supplies	\$99,250.00
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6040:Rent and Lease

Equipment Rental	\$1,150.00
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6060:Office Expenses

Dues and Subscriptions	\$6,400.00
K-9 Supplies	\$9,800.00
Office Supplies	\$132,731.00
Postage	\$18,250.00
Printing	\$5,500.00

6070:Maintenance and Repair

Equipment Maintenance	\$28,963.00
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6075:Equipment

Non Capital Equipment	\$149,843.00
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6090:Contract and Professional Services

Contracted Services	\$229,201.00
Undercover Services	\$18,000.00

Operating Expenditures - Non-Discretionary

6510:Non Discretionary

Non Discretionary Copier Rental	\$19,519.00
Non Discretionary Insurance and Bonds	\$206,101.00
Non Discretionary Motor Fuel	\$507,018.00
Non Discretionary Telephone	\$275,294.00

Program Support

6520:Program Support

Program Support	\$5,700.00
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Sheriff's Office Total	\$21,714,808.00
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Soil Conservation

Salaries And Benefits

5000:Salaries and Wages

Longevity	\$15,853.00
Salary	\$326,216.00
Temporary Salary	\$3,000.00

5030:Benefits

Employer 401(k)	\$24,583.00
Health Insurance	\$73,800.00
LGERS	\$1,325.00
Life Insurance	\$280.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

Payroll Taxes	\$26,398.00
State Retirement	\$28,921.00
Unemployment	\$250.00
Workers Comp	\$1,600.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Travel	\$5,000.00
6030:Vehicle Expense	
Auto Maintenance	\$2,000.00
6060:Office Expenses	
Dues and Subscriptions	\$2,640.00
Education and Program Materials	\$4,000.00
Miscellaneous	\$526.00
Office Supplies	\$4,500.00
Postage	\$1,200.00
Printing	\$2,500.00
SWCD Board Expense	\$24,500.00
6070:Maintenance and Repair	
Equipment Maintenance	\$198.00
6090:Contract and Professional Services	
Professional Services	\$1,900.00
6140:Meetings and Events	
Meetings	\$1,200.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$4,950.00
Non Discretionary Insurance and Bonds	\$3,044.00
Non Discretionary Motor Fuel	\$1,600.00
Non Discretionary Telephone	\$2,500.00
<u>Soil Conservation Total</u>	<u>\$564,484.00</u>
Strategic Partnership Grants	
Program Support	
6520:Program Support	
Program Support	\$1,230,805.00
<u>Strategic Partnership Grants Total</u>	<u>\$1,230,805.00</u>
Tax Assessment	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$57,620.00
Salary	\$1,510,513.00
Temporary Salary	\$71,685.00
5030:Benefits	
Employer 401(k)	\$120,023.00
Health Insurance	\$784,125.00
LGERS	\$7,685.00
Life Insurance	\$1,624.00
Payroll Taxes	\$125,446.00
State Retirement	\$139,433.00
Unemployment	\$1,450.00
Workers Comp	\$9,280.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$16,500.00
Rental Car	\$1,500.00
Travel	\$17,000.00
6060:Office Expenses	
Dues and Subscriptions	\$24,000.00
Office Supplies	\$45,000.00
Postage	\$25,000.00
Printing	\$25,000.00
6070:Maintenance and Repair	
Equipment Maintenance	\$500.00
6090:Contract and Professional Services	
Contracted Services	\$379,599.00
Professional Services	\$36,500.00
6160:Advertising	
Legal Advertising	\$1,000.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General

6500:Information Technology	
Dues and Subscriptions	\$29,000.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$15,000.00
Non Discretionary Insurance and Bonds	\$15,611.00
Non Discretionary Motor Fuel	\$8,000.00
Non Discretionary Telephone	\$15,000.00
Tax Assessment Total	\$3,483,094.00

Tax Collections

Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$32,425.00
Overtime	\$10,000.00
Salary	\$698,580.00
Temporary Salary	\$45,000.00
5030:Benefits	
Employer 401(k)	\$56,054.00
Health Insurance	\$341,325.00
LGERS	\$3,445.00
Life Insurance	\$728.00
Payroll Taxes	\$60,130.00
State Retirement	\$65,981.00
Unemployment	\$650.00
Workers Comp	\$4,160.00
Operating Expenditures - Discretionary	
6020:Travel and Training	
Employee Training	\$8,200.00
Travel	\$14,754.00
6060:Office Expenses	
Dues and Subscriptions	\$2,000.00
Miscellaneous	\$10,000.00
Office Supplies	\$30,000.00
Postage	\$75,000.00
Printing	\$35,000.00
6070:Maintenance and Repair	
Equipment Maintenance	\$3,000.00
6090:Contract and Professional Services	
Contracted Services	\$10,000.00
Professional Services	\$5,000.00
6105:Charges and Fees	
Credit Card Processing Fee	\$121,695.00
Registered Motor Vehicles Collection Fee	\$475,000.00
6160:Advertising	
Legal Advertising	\$7,500.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$7,500.00
Non Discretionary Insurance and Bonds	\$7,197.00
Non Discretionary Telephone	\$2,500.00
Tax Collections Total	\$2,132,824.00

Veterans Service

Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$7,507.00
Salary	\$233,801.00
5030:Benefits	
Employer 401(k)	\$18,704.00
Health Insurance	\$73,800.00
LGERS	\$1,060.00
Life Insurance	\$224.00
Payroll Taxes	\$18,460.00
State Retirement	\$21,597.00
Unemployment	\$200.00
Workers Comp	\$1,280.00
Operating Expenditures - Discretionary	
6020:Travel and Training	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

100 General	Training	\$3,920.00
	Travel	\$12,063.00
	Operating Expenditures - Non-Discretionary	
	6510:Non Discretionary	
	Non Discretionary Insurance and Bonds	\$2,000.00
	Non Discretionary Motor Fuel	\$500.00
	<u>Veterans Service Total</u>	<u>\$395,116.00</u>
100 General Total		\$334,450,200.00
220 Occupancy Tax	Finance	
	Operating Expenditures - Discretionary	
	6090:Contract and Professional Services	
	Contracted Services	\$26,595,000.00
	6105:Charges and Fees	
	Collection Fees	\$405,000.00
	<u>Finance Total</u>	<u>\$27,000,000.00</u>
220 Occupancy Tax Total		\$27,000,000.00
221 Reappraisal Reserve Fund	Tax Assessment	
	Operating Expenditures - Discretionary	
	6500:Information Technology	
	Software Licensing	\$890,000.00
	<u>Tax Assessment Total</u>	<u>\$890,000.00</u>
221 Reappraisal Reserve Fund Total		\$890,000.00
223 911	911 Operations	
	Operating Expenditures - Discretionary	
	6020:Travel and Training	
	Employee Training	\$5,000.00
	6060:Office Expenses	
	Office Supplies	\$10,000.00
	6070:Maintenance and Repair	
	Equipment Maintenance	\$60,000.00
	6090:Contract and Professional Services	
	Contracted Services	\$7,000.00
	6500:Information Technology	
	Data Processing	\$300,000.00
	Infrastructure Refresh	\$75,000.00
	Software Licensing	\$200,000.00
	Technology Refresh	\$75,000.00
	Operating Expenditures - Non-Discretionary	
	6510:Non Discretionary	
	Non Discretionary Telephone	\$125,000.00
	<u>911 Operations Total</u>	<u>\$857,000.00</u>
223 911 Total		\$857,000.00
225 ROD Automation	Interfund Transfers	
	Transfers And Other Financing	
	8000:Interfund Transfer Expense	
	(Blank)	\$196,050.00
	<u>Interfund Transfers Total</u>	<u>\$196,050.00</u>
	Register of Deeds	
	Operating Expenditures - Discretionary	
	6060:Office Expenses	
	Office Supplies	\$59,262.00
	6090:Contract and Professional Services	
	Contracted Services	\$15,000.00
	<u>Register of Deeds Total</u>	<u>\$74,262.00</u>
225 ROD Automation Total		\$270,312.00
228 Fire Departments	Volunteer Fire Districts	
	Program Support	
	6520:Program Support	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

228 Fire Departments	Special District Tax	\$32,315,457.00
	Contingency	
	9002:Budgetary Contingency	
	(Blank)	\$2,700,000.00
	<u>Volunteer Fire Districts Total</u>	<u>\$35,015,457.00</u>
228 Fire Departments Total		\$35,015,457.00
230 Transportation	Interfund Transfers	
	Transfers And Other Financing	
	8000:Interfund Transfer Expense	
	(Blank)	\$65,850.00
	<u>Interfund Transfers Total</u>	<u>\$65,850.00</u>
	Transportation	
	Salaries And Benefits	
	5030:Benefits	
	Health Insurance	\$18,450.00
	Operating Expenditures - Discretionary	
	6000:Utilities	
	Utilities	\$8,500.00
	6030:Vehicle Expense	
	Auto Maintenance	\$16,050.00
	6040:Rent and Lease	
	Equipment Rental	\$4,200.00
	Office Space Rental	\$51,528.00
	6060:Office Expenses	
	Dues and Subscriptions	\$1,000.00
	Office Supplies	\$17,000.00
	6070:Maintenance and Repair	
	Building and Grounds Maintenance	\$12,000.00
	6090:Contract and Professional Services	
	Contracted Services	\$3,277,021.00
	Professional Services	\$54,997.00
	6500:Information Technology	
	Data Processing	\$86,965.00
	Operating Expenditures - Non-Discretionary	
	6510:Non Discretionary	
	Non Discretionary Motor Fuel	\$345,548.00
	Non Discretionary Telephone	\$12,440.00
	Capital Outlay	
	7000:Capital Outlay	
	Vehicle Taxes	\$20,807.00
	Vehicles	\$846,010.00
	<u>Transportation Total</u>	<u>\$4,772,516.00</u>
230 Transportation Total		\$4,838,366.00
231 Woodfin PDF	Debt	
	Debt Service	
	6300:Debt Service	
	Debt Service Charges	\$15,000.00
	Interest Payments	\$510,950.00
	Principal Payments	\$115,000.00
	<u>Debt Total</u>	<u>\$640,950.00</u>
231 Woodfin PDF Total		\$640,950.00
270 Forfeitures	Sheriff's Office	
	Operating Expenditures - Discretionary	
	6060:Office Expenses	
	Office Supplies	\$339,111.00
	<u>Sheriff's Office Total</u>	<u>\$339,111.00</u>
270 Forfeitures Total		\$339,111.00
466 Solid Waste	Debt	
	Debt Service	
	6300:Debt Service	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

466 Solid Waste

Debt Service Charges	\$5,000.00
Interest Payments	\$33,050.00
Principal Payments	\$295,000.00
Debt Total	\$333,050.00
Solid Waste	
Salaries And Benefits	
5000:Salaries and Wages	
Longevity	\$51,510.00
Overtime	\$170,000.00
Salary	\$1,488,316.00
Temporary Salary	\$23,000.00
5030:Benefits	
Employer 401(k)	\$118,356.00
Health Insurance	\$654,975.00
LGERS	\$8,215.00
Life Insurance	\$1,736.00
Payroll Taxes	\$132,561.00
State Retirement	\$136,786.00
Unemployment	\$1,550.00
Workers Comp	\$9,920.00
Operating Expenditures - Discretionary	
6000:Utilities	
Utilities	\$53,000.00
6010:Uniforms	
Uniforms	\$21,500.00
6020:Travel and Training	
Employee Training	\$19,500.00
Travel	\$18,500.00
6030:Vehicle Expense	
Auto Maintenance	\$380,900.00
Auto Supplies	\$3,000.00
Diesel Fuel	\$350,000.00
Tires	\$100,000.00
6040:Rent and Lease	
Equipment Rental	\$143,300.00
6060:Office Expenses	
Dues and Subscriptions	\$3,400.00
Office Supplies	\$30,700.00
Postage	\$1,000.00
Safety Equipment	\$16,000.00
6070:Maintenance and Repair	
Building and Grounds Maintenance	\$445,000.00
Equipment Maintenance	\$233,000.00
Landfill Closure Costs	\$878,870.00
Old Landfill Closure Costs	\$200,000.00
6090:Contract and Professional Services	
Contracted Services	\$818,233.00
Disposal Services	\$2,000.00
Fluorescent Bulb Recycling	\$5,000.00
Hazard Waste Collection	\$20,000.00
Illegal Dump Cleanup	\$20,000.00
Leachate	\$130,000.00
NC Electronics Management	\$75,000.00
Professional Services	\$208,789.00
Recycling Program	\$282,000.00
Tire Disposal	\$335,000.00
6105:Charges and Fees	
(Blank)	\$4,500.00
Credit Card Processing Fee	\$25,000.00
Solid Waste Disposal Tax	\$378,000.00
6500:Information Technology	
Data Processing	\$3,000.00
Software Licensing	\$6,000.00
6525:Telecommunications	
Connectivity	\$7,500.00
Operating Expenditures - Non-Discretionary	
6510:Non Discretionary	
Non Discretionary Copier Rental	\$3,600.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

466 Solid Waste	Non Discretionary Indirect Cost	\$759,106.00
	Non Discretionary Insurance and Bonds	\$23,801.00
	Non Discretionary Telephone	\$6,000.00
	Capital Outlay	
	7000:Capital Outlay	
	(Blank)	\$330,000.00
	Solid Waste Total	\$9,137,124.00

466 Solid Waste Total **\$9,470,174.00**

469 Inmate Commissary	Detention Center	
	Salaries And Benefits	
	5000:Salaries and Wages	
	Longevity	\$4,342.00
	Salary	\$132,958.00
	5030:Benefits	
	Employer 401(k)	\$10,637.00
	Health Insurance	\$55,350.00
	LGERS	\$795.00
	Life Insurance	\$168.00
	Payroll Taxes	\$10,503.00
	State Retirement	\$12,288.00
	Unemployment	\$150.00
	Workers Comp	\$960.00
	Operating Expenditures - Discretionary	
	6000:Utilities	
	Utilities	\$15,000.00
	6060:Office Expenses	
	Office Supplies	\$135,275.00
	Postage	\$1,000.00
	Printing	\$1,100.00
	6090:Contract and Professional Services	
	Contracted Services	\$167,475.00
	Operating Expenditures - Non-Discretionary	
	6510:Non Discretionary	
	Non Discretionary Copier Rental	\$675.00
	Non Discretionary Indirect Cost	\$12,501.00
	Non Discretionary Insurance and Bonds	\$915.00
	Capital Outlay	
	7000:Capital Outlay	
	Capital Equipment	\$189,000.00
	Contingency	
	9002:Budgetary Contingency	
	(Blank)	\$50,817.00
	Detention Center Total	\$801,909.00

469 Inmate Commissary Total **\$801,909.00**

480 Health and Dental Insurance	Employee Health	
	Salaries And Benefits	
	5000:Salaries and Wages	
	Longevity	\$10,645.00
	Salary	\$276,629.00
	Temporary Salary	\$70,000.00
	5030:Benefits	
	Employer 401(k)	\$22,130.00
	Health Insurance	\$64,575.00
	LGERS	\$928.00
	Life Insurance	\$196.00
	Payroll Taxes	\$21,969.00
	State Retirement	\$25,702.00
	Unemployment	\$175.00
	Workers Comp	\$1,125.00
	Operating Expenditures - Discretionary	
	6020:Travel and Training	
	Employee Training	\$1,420.00
	Travel	\$1,400.00
	6060:Office Expenses	
	Dues and Subscriptions	\$2,123.00

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

480 Health and Dental Insurance	Office Supplies	\$1,200.00
	Printing	\$200.00
	6090:Contract and Professional Services	
	Contracted Services	\$51,800.00
	6110:Medical Supplies	
	Medical Supplies	\$15,890.00
	Pharmaceuticals	\$56,801.00
	Operating Expenditures - Non-Discretionary	
	6510:Non Discretionary	
	Non Discretionary Telephone	\$1,500.00
	Employee Health Total	\$626,408.00
	Medical Insurance	
	Operating Expenditures - Discretionary	
	5010:Insurance Claims	
	Active Employee Claims	\$20,918,633.00
	COBRA Claims	\$25,000.00
	Condition Care - Standard Retired	\$293,199.00
	Condition Care Claims	\$2,810,299.00
	Retired Employee Claims	\$7,381,607.00
	6090:Contract and Professional Services	
	Consultant	\$50,000.00
	Disease Management	\$244,621.00
	6105:Charges and Fees	
	(Blank)	\$1,922,319.00
	Dental Administration	\$64,755.00
	Insurance Administration Fees	\$998,000.00
	Managed Care Fees	\$83,000.00
	PCORI Fee	\$10,000.00
	Medical Insurance Total	\$34,801,433.00
480 Health and Dental Insurance Total		\$35,427,841.00
481 LGERS Stabilization	Benefits and Risk	
	Operating Expenditures - Discretionary	
	5010:Insurance Claims	
	Insurance Claims	\$405,185.00
	Benefits and Risk Total	\$405,185.00
481 LGERS Stabilization Total		\$405,185.00
482 Medicare Benefits	Interfund Transfers	
	Transfers And Other Financing	
	8000:Interfund Transfer Expense	
	(Blank)	\$1,500,000.00
	Interfund Transfers Total	\$1,500,000.00
	Medical Insurance	
	Operating Expenditures - Discretionary	
	6120:Medicare Supplement	
	Medicare Part D	\$204,000.00
	Medicare Supplement	\$551,000.00
	Medical Insurance Total	\$755,000.00
482 Medicare Benefits Total		\$2,255,000.00
483 Workers' Compensation	Benefits and Risk	
	Operating Expenditures - Discretionary	
	5010:Insurance Claims	
	Insurance Claims	\$360,280.00
	6105:Charges and Fees	
	Insurance Premiums	\$129,000.00
	Benefits and Risk Total	\$489,280.00
483 Workers' Compensation Total		\$489,280.00
484 Property and Liability Insurance	Benefits and Risk	
	Operating Expenditures - Discretionary	
	5010:Insurance Claims	

Buncombe County Budget to Actuals

All Annual Funds: Expenditures

Fiscal Year: 2020

Company: Buncombe County

Report as of: 7/1/2019

484 Property and Liability Insurance	Insurance Claims	\$748,375.00
	6105:Charges and Fees	
	Insurance Premiums	\$580,608.00
	<u>Benefits and Risk Total</u>	<u>\$1,328,983.00</u>
484 Property and Liability Insurance Total		\$1,328,983.00
Grand Total		\$454,479,768.00

APPENDIX N

GLOSSARY



GLOSSARY

ACCOUNTABILITY

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

ACCRUAL

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

ACCRUAL BASIS OF ACCOUNTING

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

ADOPTED BUDGET

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

AD VALOREM TAXES

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

AGENCY FUNDS

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

ALLOCATE

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

AMORTIZATION SCHEDULE

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

ANNUAL BUDGET

A budget covering a single fiscal year.

APPROPRIATED FUND BALANCE

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

APPROPRIATION

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

ASSETS

Property owned by the County that has monetary value.

ASSESSED VALUE

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

ASSESSMENT

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

BALANCED BUDGET

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

BASIS OF ACCOUNTING

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

BENCHMARKING

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

BIENNIAL BUDGET

A budget applicable to a two-year budget.

BOND

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

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

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

BUDGET YEAR

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

BUDGETARY CONTROL

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

BUNCOMBE COUNTY ANTI-CRIME TASK FORCE (BCAT)

A drug suppression and investigative unit.

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL PROJECT

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

CAPITAL PROJECTS FUND

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

CAPITAL RESERVE FUND

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

CCBI

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

CDE

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

CERTIFICATES OF PARTICIPATION (COPs)

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

CJIS

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

CONTINGENCY ACCOUNT

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

CURRENT PERIOD

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

DEBT SERVICE

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

DEBT SERVICE REQUIREMENTS

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

DEFICIT

Expenditures exceed revenues.

DEPRECIATION

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

DESIGNATED FUND BALANCE

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

DISCRETIONARY EXPENDITURES

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

EMS

Emergency Medical Services.

ENCUMBRANCE

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

ENTERPRISE FUND

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

EXPENDITURES

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

FISCAL YEAR (FY)

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

FUNCTIONAL LEVEL

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

FUND

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

FUND BALANCE

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

GASB

Governmental Accounting Standards Board

GASB STATEMENT 54

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

GENERAL FUND

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

GENERAL OBLIGATION (GO) BONDS

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

GEOGRAPHIC INFORMATION SYSTEM (GIS)

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

GOALS

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

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities.

GROSS DEBT

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

HHW

Household Hazardous Waste

INFRASTRUCTURE

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

INSTALLMENT FINANCING

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

INTERGOVERNMENTAL REVENUES

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

INTERNAL SERVICE FUND

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

LINE ITEM

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

LIMITED OBLIGATION BONDS (LOBS)

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

LONG TERM DEBT

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

MEASUREMENT FOCUS

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

MISSION STATEMENT

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NET DEBT

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

OBJECT LEVEL

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

OPERATING BUDGET

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

OPERATING EXPENDITURES

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

OPERATING FUND

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

OPERATING TRANSFERS

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

OUTCOME

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

OUTPUT

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

PAY-AS-YOU-GO

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

PROJECT FUND

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

PROPRIETARY FUND

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

PRIOR PERIOD ADJUSTMENT

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

RECOMMENDED BUDGET

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

REQUIRED EXPENDITURES

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

RESERVED FUND BALANCE

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

REVENUE

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

SERVICE DISTRICTS

A unit of local government that is created for the operation of a particular public service

enterprise. These include fire and rescue.

SPECIAL ASSESSMENTS

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

SPECIAL OBLIGATION BONDS

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

SPECIAL REVENUE FUND

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

STRATEGIC PLAN

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

SURPLUS

Revenues exceeded expenditures.

TAX LEVY

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

TAX RATE

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

TRANSFERS (IN/OUT)

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

UNDESIGNATED FUND BALANCE

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

UNRESTRICTED FUND BALANCE

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