### POPULAR ANNUAL FINANCIAL REPORT

For the Fiscal Year Ending June 30, 2010

# BUNCOMBE COUNTY

NORTH CAROLINA

COVERNMENT

## **Introduction from County Manager**

Dear Buncombe County Residents,

In today's busy world, we face a steady influx of facts, figures and statistics. Sorting through this information, deciding what is important and then putting that information to good use can be a difficult task. In an effort to provide you with easily accessible, reliable information, we are pleased to present the Buncombe County, North Carolina Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2010.

The purpose of this report is to summarize and simplify the presentation of information contained in the Buncombe County Comprehensive Annual Financial Report (CAFR). We encourage you to read the CAFR, which is comprised of detailed and audited financial statements, notes, schedules and reports.

The PAFR is intended to be a supplement to the CAFR, not a replacement. It does not conform to accounting principles generally accepted in the United States of America (GAAP) and focuses more on primary governmental activities. Financial information related to Buncombe County Schools, Asheville City Schools, Asheville-Buncombe Technical Community College, Asheville Regional Airport, Tourism Development Authority, Avery's Creek Sanitary District, and WNC Regional Air Quality Agency are not included.

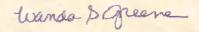
The PAFR is presented in a simple and easy to understand format to better inform the public about the County's financial condition, without excessive detail or the use of

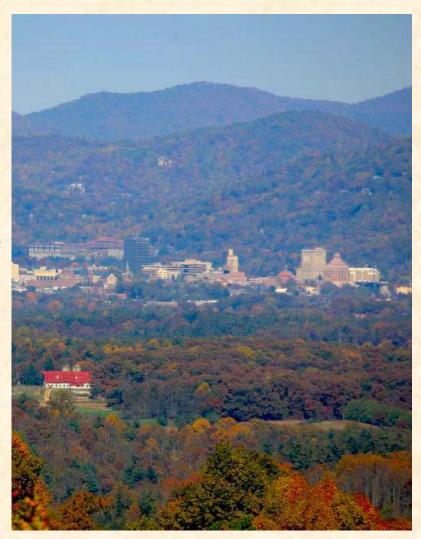
technical accounting terms. This report represents the ongoing commitment of County officials to keep Buncombe County citizens informed about County finances and to be accountable for the receipt and expenditure of public funds.

We hope that you find this report interesting and informative. As you review the PAFR, please feel free to share any questions, concerns or recommendations you may have with us. We value your input and look forward to the opportunity to address any comments you may have.



Wanda Greene PhD, CPA





### 2010 Economic Highlights

The past few years have provided many challenges to local governments across the nation and here in North Carolina. While Buncombe County has not been immune to the many challenges presented by the economic recession, the County continues to be strong. Key economic factors through the second quarter of 2010 compared to the same time period in 2009 indicated the following:

- The population of the area continues to grow, which has been the trend for the
  past four decades. Since 2000, the County's population has increased by 11.7
  percent. Domestic in-migration continues to account for the majority of this
  growth.
- The unemployment rate decreased from 9.4 percent to 8.5 percent. The size of the labor force increased slightly by just over 1 percent.
- Existing home sales increased over 20 percent with the average cost of homes sold increasing 4 percent from \$253,852 to \$263,412.
- Healthcare and tourism continue to be leading economic drivers for the area.
- The County continues to see a decline in its home appreciation. Last year, the appreciation of homes was –5.66 percent.

The information for this Popular Annual Financial Report (PAFR) has been taken from the County's **Comprehensive Annual Financial Report** (CAFR). The CAFR contains more detailed financial information and is available for public review on the County's website at buncombecounty.org, and in the County Finance Department at 200 College Street, Suite 460, Asheville, NC 28801.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Buncombe County for its Popular Annual Financial Report for the fiscal year ended June 30, 2009. The Award for

Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards for creativity, presentation, understandability, and reade

understandability, and reader appeal.

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

PRESENTED TO

Buncombe County North Carolina

for the Fiscal Year Ended
June 30, 2009





An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

### **Buncombe County Board of Commissioners**

Buncombe County is governed by a five-member board of commissioners elected at-large in partisan countywide elections. Commissioners serve four-year terms. The Board oversees all the departments in the County through a County Manager form of government. The Board sets policy that is carried out by the County Manager.

The Commissioners enact policies such as establishment of the property tax rates, regulation of erosion control, noise and subdivisions outside municipal jurisdiction, and adoption of the annual budget. Commissioners meet on the first and third Tuesday of each month at 30 Valley Street in downtown Asheville. Meeting agendas are available online at buncombecounty.org.



#### **DAVID GANTT**

CHAIRMAN
The Law Offices of David Gantt
82 Church Street
Asheville, NC 28801
828-252-2852
david@davidgantt.com

#### **BILL STANLEY**

VICE CHAIRMAN
Commissioners Office
205 College Street
Asheville, NC 28801
828-250-4007
bill.stanley@buncombecounty.org

#### **CAROL PETERSON**

COMMISSIONER
Commissioners Office
205 College Street
Asheville, NC 28801
828-250-4005
carol.peterson@buncombecounty.org

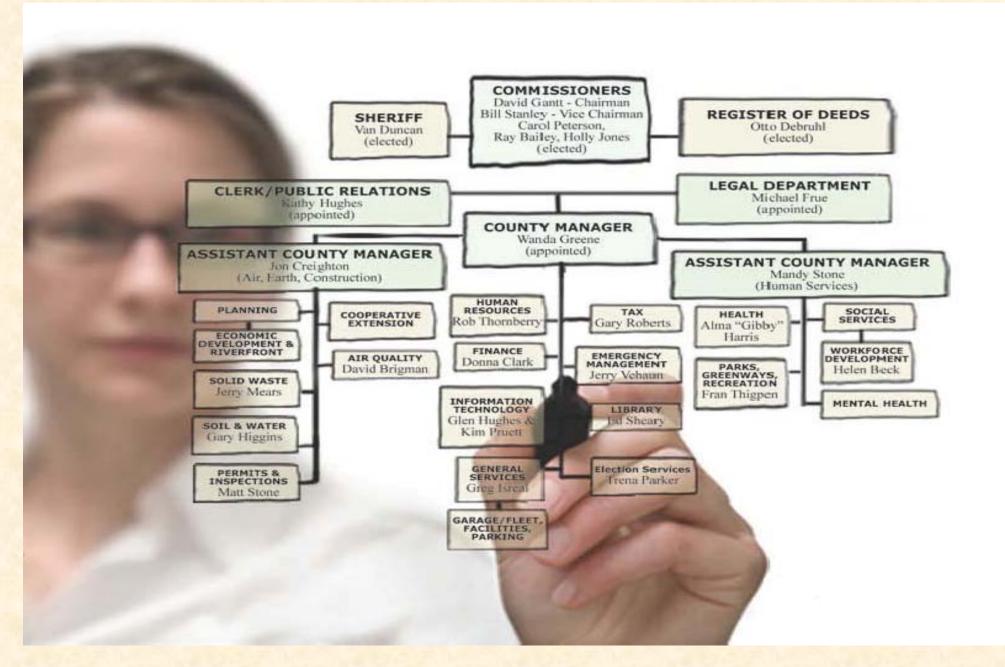
#### K. RAY BAILEY

COMMISSIONER
Commissioners Office
205 College Street
Asheville, NC 28801
828-250-4008
ray.bailey@buncombecounty.org

#### **HOLLY JONES**

COMMISSIONER YWCA of Asheville 185 S. French Broad Avenue Asheville, NC 28801 828-250-4004 holly.jones@buncombecounty.org

# **Buncombe County Organizational Chart**



# **Demographics and Statistics for Buncombe County**

#### Land

Assessed value of real property: \$29 billion

#### Size

660 square miles

#### Average Temperature (58 years):

January - 37.3 degrees

July - 73.3 degrees



Principal Employers	2010						
		Percentage					
		of Total County					
Employer	Employees	Employment					
Mission Health Systems and Hospital	6,994	6.33%					
Buncombe County Public Schools	4,000	3.62%					
Buncombe County Government	1,673	1.51%					
The Biltmore Company	1,583	1.43%					
VA Medical Center - Asheville	1,139	1.03%					
Ingles Markets, Inc.	1,137	1.03%					
The Grove Park Inn Resort & Spa	1,100	1.00%					
Eaton Corporation - Electrical Division	1,010	0.91%					
City of Asheville	1,000	0.91%					
CarePartners	917	0.83%					
Total	20,553	18.60%					

#### BUNCOMBE COUNTY, NORTH CAROLINA

Established 219 years ago in 1791, Buncombe County has a rich history of its residents being working folks determined to make a better life for themselves. Our County is ever changing and growing and the government is still determined to meet the needs of its citizens in the most efficient, reliable and effective way possible.

Total Population	230,421
Schools	
Public school students	28,979
Total Households	99,512
Median household income	\$44,099
Average price of homes sold	\$263,412
Median monthly rent	\$807
Median Age	40.6
Gender	
Males	48.1%
Females	51.9%

### **Core Functions**

### County Government can be divided into three core business functions: Education, Public Safety and Human Services

### Education

The County's education function is made up of Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College. Funding for public education is a major responsibility of County government. The County's appropriations comprise only a small portion of the required funds with the State of North Carolina providing most of the funding.

Education accounts for 27.2% of the total governmental activities expenses or \$78.4 million



### **Public Safety**

The Public Safety function is composed of the Sheriff's Office, Detention Center, Emergency Medical Services, Court Support, Pre-trial Services, Identification Bureau, Centralized Data Entry, Permits & Inspections, Physical Facilities and the County Garage.

Public Safety accounts for 24.8% of the governmental activities expenses or \$71.5 million



#### **Key Statistics:**

24,307 — Number of EMS Runs

**684** — Detention Center Capacity

13,800 — Arrests Processed

\$7.3 million — Value of illegal drugs taken off the streets

1,433 — Building Permits Issued

### **Human Services**

The Human Services function is composed of the Health Center, Social Services, Other Youth Services, Aging Services, Other Human Services, and Transportation (Mountain Mobility).

Human Services accounts for 29.5% of the total governmental activities expenses or \$85.1 million

Key Statistics:	Vaccines Administered: 36,866	Food & Lodging Inspections: 4,146
	Number of Septic Permits Issued: 1,631	Mountain Mobility Trips: 148,578
	School Health Student Contacts: 10,684	Value of Food Assistance Benefits: \$48 million
	Prenatal Care Visits: 5,025	Covered by Medicaid Programs: 38,869



# **Capital Improvement Program**

The County uses a Capital Improvement Program (CIP) to identify all capital projects requiring funding for the next five years. The CIP is formulated under the direction of the County Manager based upon priorities outlined by the Board of Commissioners. A capital project is defined as any project costing over \$250,000. The approved CIP budget through fiscal year 2015 is \$62.2 million.

Major projects include the following:

#### FY2012

 \$1.5 million – New satellite office for Human Services/DSS in South Asheville

#### FY2013

- \$9.4 million Preparation and construction of Landfill cell #7
- \$3.1 million New library branch and satellite office for Human Services/DSS in East Asheville

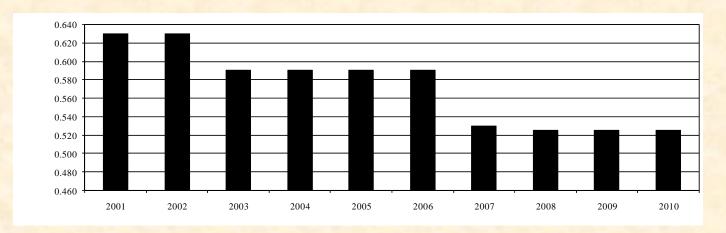
#### FY2014

• \$30.5 million – New courthouse addition and renovations to existing building



### **Tax Rates**

Ad Valorem taxes on real and personal property produce the majority of Buncombe County's revenue for the general fund. Even so, tax rates have continued to decline over the past decade as shown in the chart below. The tax rate for fiscal year 2010 remained at 0.525 per \$100 of assessed value.



#### 98.63%

Buncombe County's current year levy collections rate. The statewide average in 2009 was 97.05%.

### **Overview of Buncombe County Finances**

Table 1, the Statement of Net Assets, reflects the County's net assets at the end of the fiscal year. It shows what the government has in relation to assets (what we own) and liabilities (what we owe). Measuring net assets is one way to evaluate the County's financial condition. At June 30, 2010, assets exceeded liabilities by \$118.5 million. Net assets for the County are reported in three categories: Invested in capital assets, net of related debt; Restricted net assets; and Unrestricted net assets.

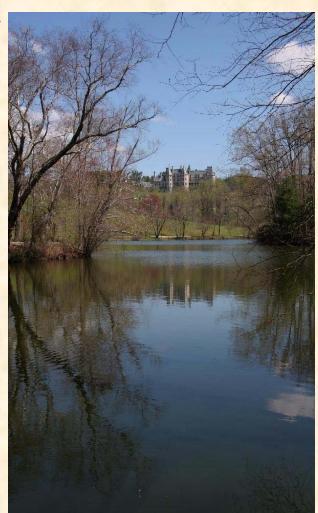
The largest portion of the County's net assets (85 percent) reflects its investment in capital assets (e.g. land, buildings, automobiles and office and other equipment), less any related debt used to acquire those assets that is still outstanding. The amount as of June 30, 2010 was \$100.6 million. An

additional portion of the County's net assets represents resources that are subject to external restrictions on how the funds can be used. This amount represents nearly one percent of total net assets, or \$1.0 million. The remaining balance of unrestricted net assets, \$17.0 million or 14.3 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets were increased by \$6.4 million during the current fiscal year despite a \$7.3 million decrease in revenues from the prior fiscal year.

TABLE	1: Statemen	t of Net Assets	(in millions)

	- 1	Governmental				E	Busine						
		Activ	/Itie	S			Activ	/itie	S		10	tal	
	2	2010	1	2009		2	010	2	2009		2010	2009	
			R	estated				Re	Restated			R	estated
Current and other assets	\$	189.0	\$	161.0	,	\$	25.2	\$	25.3	\$	214.2	\$	186.3
Capital assets		123.0		106.6			53.0		55.3		176.0		161.9
Total assets		312.0		267.6	_		78.2		80.6		390.2		348.2
I am a famou li de la litti a a													
Long-term liabilities		40.000							6000		212.00		2012/02/02
outstanding		217.3		181.3			32.7		35.0		250.0		216.3
Other liabilities		20.9		18.7			0.7		1.1		21.6		19.8
Total liabilities		238.2		200.0			33.4		36.1		271.6		236.1
Net assets:													
Invested in capital assets,													
		60.0		60.7			20.6		240		100.6		06.7
net of related debt		68.0		62.7			32.6		34.0		100.6		96.7
Restricted		-		+		1.0		2.6			1.0		2.6
Unrestricted		5.8		4.9			11.2		7.9		17.0		12.8
Total net assets	\$	73.7	\$	67.6	_ !	\$	44.8	44.8 \$ 44.5		\$	118.5	\$	112.1



# Overview of Buncombe County Finances, cont.

**TABLE 2: Statement of Activities (in millions)** 

	Govern Activ	mental rities	Busines Activ		31=	otal	
	2010	2009	2010	2009	2010	2009	
		Restated		Restated		Restated	
Revenues:			= = =				
Program Revenues:							
Charges for services	\$ 24.2	\$ 27.2	\$ 9.4	\$ 9.0	\$ 33.6	\$ 36.2	
Operating grants and		V DANKE CO.					
contributions	52.7	49.1	0.3	0.3	53.0	49.4	
Capital grants and contributions	15.0	17.5	-	-	15.0	17.5	
General Revenues:		20 AV 20	1			100000000000000000000000000000000000000	
Property taxes	165.8	162.6	=	-	165.8	162.6	
Other taxes	36.8	43.1	-	-	36.8	43.1	
Other	1.8	3.9	0.2	0.8	2.0	4.7	
Total Revenues	296.3	303.4	9.9	10.1	306.2	313.5	
Expenses:							
General government	22.1	21.7	-	-	22.1	21.7	
Public safety	71.5	69.4	-	-	71.5	69.4	
Economic and physical		333334 33	- 1			2,000,000,000	
development	13.8	26.2	-	-	13.8	26.2	
Human services	85.2	83.3	-	1-1	85.2	83.3	
Culture and recreation	9.9	11.1	÷	-	9.9	11.1	
Education	78.4	73.2	-	-	78.4	73.2	
Interest on long-term debt	7.7	6.9	-	-	7.7	6.9	
Solid waste disposal			6.2	7.3	6.2	7.3	
Other		-:	5.0	4.6	5.0	4.6	
Total Expenses	288.6	291.8	11.2	11.9	299.8	303.7	
Increase (decrease) in net assets before							
transfers, contributions, and special item	7.7	11.6	(1.3)	(1.8)	6.4	9.8	
Transfers, contributions, and special item	(1.6)	(2.9)	1.6	2.9	0.1	5.6	
Increase (decrease) in net assets	6.1	8.7	0.3	1.1	6.4	9.8	
Net assets, beginning of year	67.3	63.0	47.7	43.4	115.0	106.4	
Prior period adjustment	0.3	(4.1)	(3.2)		(2.9)	(4.1)	
Net assets, end of year	\$ 73.7	\$ 67.6		\$ 44.5	\$ 118.5		
rect assets, end or year	y / J./	J 07.0	y 77.0	Ψ 17.2	<b>4</b> 110.3	Ψ 11Z,1	

Table 2, the Statement of Activities provides a detailed account of the revenues (sources of income) and expenses (the use of money) for the County operations. It reflects the changes in net assets that occurred during the fiscal year. This statement only provides information on the primary governmental activities. Information on the County's component units can be found in the County's Comprehensive Annual Financial Report (CAFR).

Governmental activities increased the County's net assets by \$6.1 million despite decreases in both program and general revenues, which were down \$7.1 million from the previous year. Over 68 percent of the County's revenues are from property and sales taxes collected.

Net program expenses decreased by \$3.5 million or 1.2 percent from the previous fiscal year. The County believes that while expenses decreased, county services have not suffered. The County's commitment to focus on core services has led to a number of initiatives to leverage resources in order to increase service capacity.

Business type activities of the County include: Landfill, Parking Deck, Criminal Justice Information System, Human Services Facilities, and Inmate Commissary/Welfare Fund.



## Overview of Buncombe County Finances, continued

### Where does the money go?

### **FY10 General Fund Expenditures**

31.4% Human Services 19.4% Public Safety

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5.8% Other \*see below









1	29.5%
ξd	ucation

General government	\$ 20,154,362
Public safety	45,652,486
*Economic and physical development	5,183,659
Human services	74,116,648
*Cultural and recreational	8,396,914
Education	69,587,924
Debt service	 12,592,518
Total Expenditures	\$ 235,684,511

8.6% General Government 5.3% Debt Service

#### **General Fund**

Buncombe County, like all other governmental entities in North Carolina, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The general fund is the chief operating fund of the County.

Fund balance is the difference between fund assets and fund liabilities in a governmental fund. Unreserved fund balance is the portion of total fund balance available for appropriation that is uncommitted at year end.

At the end of the current fiscal year, unreserved fund balance of the general fund was \$50.9 million compared to \$52.3 million at the end of the prior fiscal year. Total fund balance at June 30, 2010 was \$70.5 million in comparison to \$70.3 million at June 30, 2009.



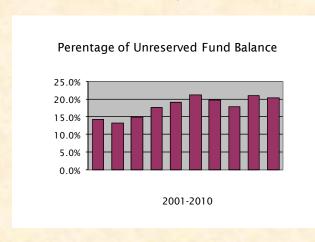
## Overview of Buncombe County Finances, continued

As a measure of the general fund's liquidity, it is useful to compare both unreserved fund balance and total fund balance to total fund expenditures and transfers. Unreserved fund balance represents 20.4 percent of total general fund expenditures and transfers as opposed to 20.9 percent for the preceding fiscal year. Total fund balance represents 28.3 percent of that same amount compared to 28.1 percent (restated) at the end of the prior year.

Buncombe County policy is to maintain unreserved fund balance (available for appropriation) at or above 15%. This is the level management considers adequate to meet the needs of the County during unforeseen events and to prevent cash flow shortfalls during periods of low tax collections.

The County has been able to maintain its fund balance position during these stressed economic conditions because of operational efficiencies and controlled spending by departments.

Actual operating expenditures and transfers were less than the budgeted amount by \$225 thousand, thus eliminating the need to draw upon existing fund balances.



### Where does the money come from? **FY10 General Fund Revenue Sources**

61.2% Ad Valorem **Taxes** 

11.4% **Local Option** Sales Taxes

3.5% Other \*see below







Ad valorem taxes	\$ 151,593,812	
Local option sales taxes	28,241,510	
*Other taxes and licenses	4,432,541	
*Unrestricted intergovernmental	263,502	
Restricted intergovernmental	44,161,378	
*Permits and fees	2,318,479	
Sales and services	15,179,874	
*Investment earnings	589,342	
*Miscellaneous	964,607	
Total revenues	\$ 247,745,045	

17.8% Restricted Intergovernmental

6.1% Sales and Services

# General Fund Revenue and Expenditure Trends & 2011 Budget

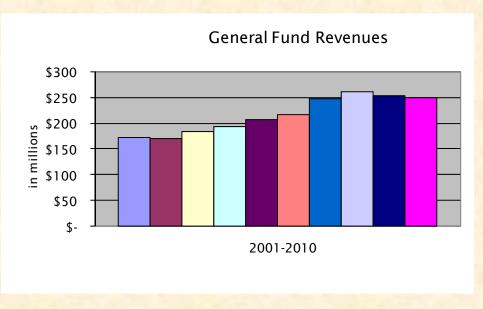
#### Next Year's Budget (Fiscal Year 2011)

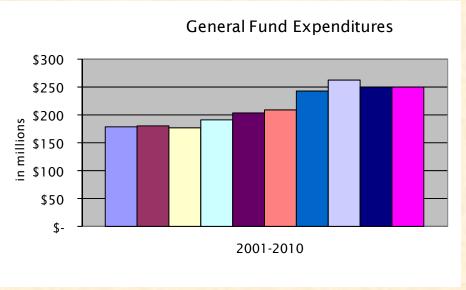
The County has approved a \$252.9 million General Fund budget for fiscal year 2011, which represents a 1 percent decrease over the 2010 final budget.

The following factors were considered when developing the 2011 budget:

- Due to shifts in the housing market, the gap between the assessed tax value and market value of Buncombe County homes decreased. As such, the County maintained the tax rate of 52.5 cents per \$100 assessed valuation and postponed the 2010 property revaluation.
- A continued weakened economy, both local and national, that is reflected in increased demand for human services and volatile revenue sources (such as sales tax revenue) that are particularly sensitive to economic fluctuations. The County maintains its conservative approach to revenue estimations.
- A continued focus to provide those core services the County is required to provide and developing community partnerships to continue services that are not "core" to County government but are essential for the community's economic vitality.







# **Bond Ratings**

Bond ratings are a clear indication of the sound financial condition of the County, which helps keep interest costs low on the County's outstanding debt. In 2010, the County saw one of its bond rating increased. Because of the County's strong fiscal position supported by management's long-term adherence to sound fiscal policies and its role as the regional economic center of Western North Carolina, Standard & Poor increased its bond rating from AA to AA+. This is a single step from the highest rating of AAA. The County maintained its Aa2 rating with Moody's.

# **Principal Property Taxpayers**

**DECEMBER 31, 2009** 



		2010			2001	
			Percentage of			Percentage of
	Taxable		Total Taxable	Taxable		Total Taxable
	Assessed		Assessed	Assessed		Assessed
Taxpayer	Value	Rank	Value	Value	Rank	Value
Progress Energy Carolinas	\$ 299,025,926	1	1.04%	\$ 231,289,297	1	1.72%
Ingles Markets Inc	189,762,544	2	0.66%	116,675,360	2	0.87%
The Cliffs at Walnut Cove LLC	135,844,200	3	0.47%			
Arvato Digital Services (Sonopress)	109,242,880	4	0.38%	77,611,140	4	0.58%
Town Square West LLC	106,661,700	5	0.37%			
ack Tar Hotels (Grove Park)	102,511,800	6	0.36%	71,682,110	5	0.53%
Biltmore Company	96,333,481	7	0.33%	69,110,050	7	0.51%
Bellsouth Telephone Company	86,012,740	8	0.30%	114,885,092	3	0.86%
Asheville LLC	78,472,240	9	0.27%	47,077,270	9	0.35%
Southeastern Container	73,941,910	10	0.26%	71,453,051	6	
BASF Corporation				63,044,280	8	0.47%
Biltmore Square				32,984,420	10	0.25%
Totals	\$ 1,277,809,421		4.43%	\$ 895,812,070		6.68%

## **Outstanding Debt**

The County's total long-term debt increased by \$31.2 million or 16 percent during the past fiscal year. As of June 30, 2010, the County's total debt outstanding was \$226.8 million, of which \$65.5 million is debt backed by the full faith and credit of the County and \$7.5 million is special obligation revenue bonds for which revenues are pledged to the payment of and as security for the bonds. Installment notes account for \$141.0 million. Collateral for these notes are the assets purchased or constructed.

Under North Carolina law, the County is responsible for providing capital funding for the school systems, community college, and airport authority. The County has chosen to meet this legal obligation by using a mix-

ture of County funds and debt. At the end of the fiscal year, approximately \$130.5 million of the outstanding debt on the County's financial statements was related to assets included in the financial statements of the school systems, community college, and airport authority. The amount of this debt in the prior fiscal year was \$105.4 million.

The County issued two new types of debt in fiscal year 2010. The first is Qualified School Construction Bonds (QSCBs). This financing structure was authorized by the American Recovery and Reinvestment Act (ARRA), and the County had the first QSCB sale in North Carolina. This debt in the amount of \$5.7 million (included as general obligation debt) will fund several construction and renovation projects for both the County and Ashe-

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ville City schools systems. The County also issued Taxable Limited Obligation Bonds (LOBs). The 2010 LOBs are a combination of taxable Build America Bonds and taxable Recovery Zone Economic Development Bonds and are collateralized by the assets purchased or constructed. This combined structure was the first of its kind in North Carolina and includes federal subsidies that result in a low interest cost to the County. These bonds in the amount of \$39.8 million fund the construction and equipping of two intermediate school facilities for Buncombe County Schools and the purchase of a County office building.

Outstanding Debt (in millions)												
	Governmental Activites			Business Type Activities				Total				
		2010	2009		2010		2009		2010		2009	
General Obligation Bonds	\$	65.5	\$	67.9	\$	-	\$	-	\$	65.5	\$	67.9
Special Obligation Revenue												
Bonds		-		-		7.5		9.5		7.5		9.5
Installment Notes Payable		127.2		91.0		13.8		14.4		141.0		105.4
Product Development		12.8				-				12.8		
Financing Bonds				12.8			-					12.8
Total debt	\$	205.5	\$	171.7	\$	21.3	\$	23.9	\$	226.8	\$	195.6



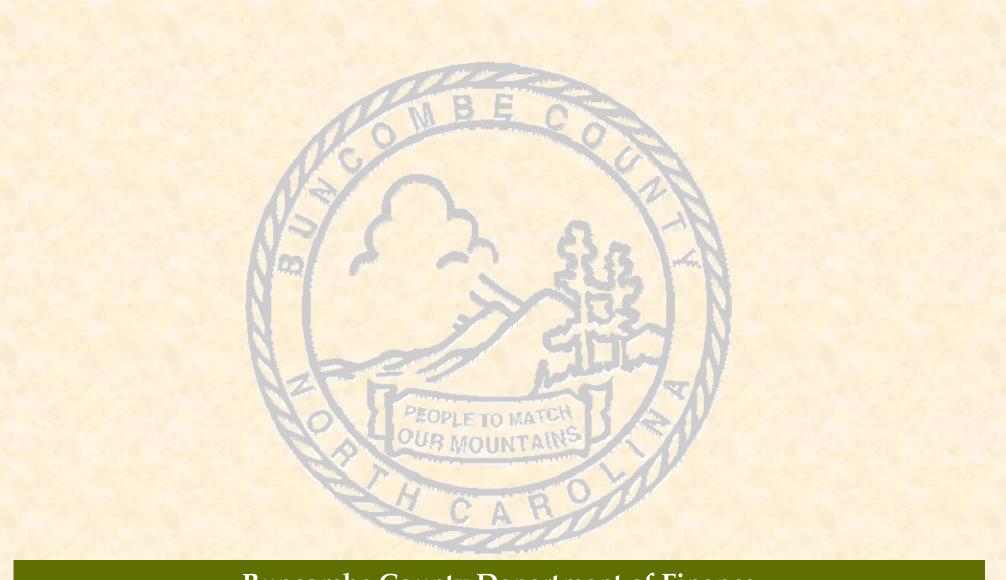
# **Buncombe County Service Directory**

Air Quality Agency	250-6777
Animal Shelter	250-6430
Burning Control	250-6777
BCTV	250-4109
Child Care Services	250-6700
City/County ID Bureau	250-4665
Background Checks	250-4661
Clerk to the Board	250-4105
Cooperative Extension	255-5522
County Commissioners	250-4001
County Jobline	250-4183
County Manager	250-4100
Election Services	250-4200
Emergency Services	250-6630
Emergencies	911
Erosion Control	250-4848
Finance	250-4130
Fire Marshal	250-6620
GIS Property Info System	250-6860
Health, Department of	250-5000
Administration	250-5214
BCCCP	250-6006
Community Health	285-5055
Disease Control	250-5109
Environmental Health	250-5016
Immunizations	250-5096
Restaurant/Septic Inspection	250-5016
Water Testing	250-5016
WIC/Nutrition	250-5170
Human Resources	250-4166
Joblink	250-4761

Law Library	250-4724
Library:	
Pack Memorial (Main)	250-4700
TDD for hearing impaired	250-4718
Mountain Mobility	258-0186
Mountain Area Job Training	250-4761
Parking - College Street Deck	250-4248
Parks & Recreation	250-4260
Permits & Inspections	250-5360
Planning	250-4830
Pretrial Services	250-6285
Purchasing	250-4130
Records Management	250-4147
Register of Deeds	250-4300
Sheriff	250-6670
Animal Control (County)	253-6670
Civil Process	250-4410
Crime Stoppers	255-5050
Crime Prevention	775-2672
Detention Center (Jail)	250-4550
Inmate Booking	250-4571
Senior Reassurance	250-4475
Warrants	250-4468



So	cial Services	250-5500
	Administration	250-5700
	Adult Services	250-5814
	Child Support Enforcement	232-1416
	Children/Family Services	250-5822
	Food Assistance	250-5500
	Foster Home Licensing	250-5868
	Health Choice	250-5939
	Medicaid	250-5500
	Protective Services Intake:	
	Adults	250-5800
	Children	250-5900
	Veterans Services	250-5726
	Work First Employment	250-5500
	Workforce Development	250-4760
	Work Permit	250-5500
So:	il and Water Conservation	250-4785
So	lid Waste	250-5460
	Environmental Control	250-5472
	Household Hazardous Waste	250-5473
	Junk Cars/Mobile Home Removal	250-5470
	Landfill	250-5462
	Transfer Station	250-6205
Str	eet Addressing (Planning)	250-4845
Га	x Department:	
	Business Personal Property	250-4930
	Collections	250-4910
	Land Records	250-4970
	Personal Property	250-4920
	Real Estate	250-4940
W]	nistleblower Hotline	866-908-



# **Buncombe County Department of Finance**

828.250.4130

buncombecounty.org