

**Buncombe County
FY2019 Budget Framework**

Ownership



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

Rightsizing



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

Accountability



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

Process



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